ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2021 (UNAUDITED)

POPULATION LAST CENSUS 2.114 NET VALUATION TAXABLE 2021 4,778,871,800 MUNICODE 0509 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.

CITY

of SEA ISLE CITY , County of CAPE MAY

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 lcostello@ford-scott.com

> > Title RMA #393

(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, 		Jennifer McIver	, am the Chief Financial
Officer, License #	N-0811	, of the	CITY	of
SEA ISL	E CITY	, County of	CAPE MAY	and that the
atotomonto annovad k	porate and made	a part horoof are true ato	tomonto of the financial condition of	the Level Lipit of at

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	jmciver@seaislecitynj.us		
Title	CFO N-0811		
Address	233 John F. Kennedy Blvd.		
Phone Number	(609) 263-4461		
Fax Number	(609) 263-6139		

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

Sheet 1

THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:

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

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

				Leon P. Costello, CPA
				(Registered Municipal Accountant)
				FORD, SCOTT & ASSOCIATES LLC
				(Firm Name)
				1535 HAVEN AVENUE
				(Address)
Certi	fied by me			OCEAN CITY, NJ 08226
				(Address)
this	9th day	FEBRUARY	, 2022	
				609-399-6333
				(Phone Number)
				609-399-3710
				(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.

	CERTIFICATIO	N OF QUALIFYING MUNICIPALITY	
1.	The outstanding indeb	tedness 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	s did not equal or exceed 4% of the total tax levy;	
5.	-	edural deficiencies" noted by the registered municipal a of the Annual Financial Statement; and	
6.	There was no operati	ng deficit for the previous fiscal year.	
7.	The municipality did n years.	ot conduct an accelerated tax sale for less than 3 consecutive	
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 (I) and (m)).		
above crite		municipality has complied in full in meeting ALL of the ualification for local examination of its Budget in accordance	
Municipal	Municipality: CITY OF SEA ISLE CITY		
Chief Fina	ancial Officer:	jmciver@seaislecitynj.us	
Signature	:	jmciver@seaislecitynj.us	
Certificate	e #:	N-0811	
Date:		2/2/2022	

CERTIFICATION	OF NON-QUALIFYING MUNICIPALITY		
The undersigned certifies <u>that this municipality does not meet item(s)</u> 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:	CITY OF SEA ISLE CITY		
Chief Financial Officer:			
Signature:			
Certificate #:			
Date:			

21-6001164

Fed I.D. #

CITY OF SEA ISLE CITY Municipality

CAPE MAY

County

Report of Federal and State Financial Assistance Expenditures of Awards

		Fiscal Year Ending: _	December 31, 2021
	(1) Federal programs	(2)	(3)
	Expended (administered by the state)	State Programs Expended	Other Federal Programs Expended
TOTAL	\$	\$58,998.12	\$ 8,360.00

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
Х	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 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.

jmciver@seaislecitynj.us Signature of Chief Financial Officer 2/9/2022 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 of if a "utility fund" existed on the books of account, do not sign this statement and do not remove any of the UTILITY sheets from the document.

CERTIFICATION

l here	I hereby certify that there was no "utility fund" on the books of account and there was no					
utility owne	ility owned and operated by the CITY of SEA ISLE CITY					
County of	CAPE MAY	_during the year 2021 a	and that shee	ts 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 \$ 4,858,285,600.00

> aberrodin@seaislecitynj.us SIGNATURE OF TAX ASSESSOR

CITY OF SEA ISLE CITY MUNICIPALITY

> CAPE MAY COUNTY

Sheet 2

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		13,078,169.48	
INVESTMENTS			
DUE FROM/TO STATE - VETERANS AND SEN	IIOR CITIZENS	-	10,055.80
Receivables with Full Reserves:			
TAXES RECEIVABLE:			
PRIOR	-		
CURRENT	365,405.87		
SUBTOTAL		365,405.87	
TAX TITLE LIENS RECEIVABLE		9,527.61	
PROPERTY ACQUIRED FOR TAXES		23,372.00	
CONTRACT SALES RECEIVABLE		-	
MORTGAGE SALES RECEIVABLE		-	
REVENUE ACCOUNTS RECEIVABLE		3,150.78	
DEFERRED CHARGES:			
EMERGENCY			
SPECIAL EMERGENCY (40A:4-55)		-	
DEFICIT		-	

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	13,479,625.74	10,055.80
APPROPRIATION RESERVES		2,123,806.58
ENCUMBRANCES PAYABLE		1,116,246.09
CONTRACTS PAYABLE		-
TAX OVERPAYMENTS		-
PREPAID TAXES		950,349.90
ACCOUNTS PAYABLE		55,374.38
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		192,445.75
SPECIAL DISTRICT TAX PAYABLE		-
RESERVE FOR TAX APPEAL		-
OTHER LIABILITIES		176.00
RESERVE FOR INSURANCE CLAIMS		249,546.33
RESERVE FOR REVALUATION		114,454.33
INTER-FUNDS :	-	
DUE TO GRANT FUND		125,650.22
PAGE TOTAL	13,479,625.74	4,938,105.38
	-	
(Do not crowd - add addition Sheet 3a	al sheets)	

Sheet 3a

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

OTALS FROM PAGE 3a	13,479,625.74	
		4,938,105.38
	-	
	-	
	-	
SUBTOTAL	13,479,625.74	4,938,105.38 "0
	-	
RESERVE FOR RECEIVABLES		401,456.26
DEFERRED SCHOOL TAX	913,651.00	
DEFERRED SCHOOL TAX PAYABLE		913,651.00
FUND BALANCE		8,140,064.10
TOTALS	14,393,276.74	14,393,276.74
		17,000,210.14

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

POST CLOSING TRIAL BALANCE - PUBLIC ASSISTANCE FUND ACCOUNTS #1 AND #2 *

AS AT DECEMBER 31, 2021

Title of Account	Debit	Credit
TOTALS (Do not crowd - add additional s	-	-

(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	-	
GRANTS RECEIVABLE	122,960.60	
DUE FROM/TO CURRENT FUND	125,650.22	
ENCUMBRANCES PAYABLE		9,654.00
APPROPRIATED RESERVES		103,880.57
UNAPPROPRIATED RESERVES		135,076.25
TOTALS	248,610.82	248,610.82

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	219.80	
DUE TO -		
DUE TO STATE OF NJ		
RESERVE FOR ANIMAL CONTROL TRUST FUND		219.80
FUND TOTALS	219.80	219.80
ASSESSMENT TRUST FUND		
CASH	110,497.72	
DUE TO -		
ASSESSMENT RECEIVABLE	4,094.91	
RESERVE FOR:		
ASSESSMENTS		4,094.91
FUND BALANCE		110,497.72
FUND TOTALS	114,592.63	114,592.63
MUNICIPAL OPEN SPACE TRUST FUND		
CASH		
FUND TOTALS	-	-
LOSAP TRUST FUND	<u> </u>	
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 -		
FUND TOTALS		_
ARTS AND CULTURAL TRUST FUND		
CASH		
FUND TOTALS		-
OTHER TRUST FUNDS		
CASH	2,418,848.28	
Due from TTL (Lifeguard Pension)	5,000.00	
Retirement Reserve		96,261.26
Lifeguard Pension		1,015,891.12
Tennis Fees		213,619.67
Cafeteria Plan		1,541.39
Police Forfeiture Fund		205.65
Engineering/Subdivision Escrows		498,438.85
Reserve for SUCC		6,039.00
Parking Offenses Adjudication Act		8,600.40
Affordable Housing		68,503.41
OTHER TRUST FUNDS PAGE TOTAL (Do not crowd - add ad	2,423,848.28	1,909,100.75

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	2,423,848.28	1,909,100.75
OTHER TRUST FUNDS (continued)		
Recycling Fund		241,003.03
Environmental Fees		54,764.91
Police Lost & Found Cash		1,326.19
Municipal Alliance		2,376.48
Reserve for Donations		15,742.47
Fire Safety Penalty		250.00
Reserve for Tourism		194,284.45
Reserve for TTL Premiums		-
Reserve for TTL Redemption		_
Reserve for Building Inspectors		_
Due to Lifeguard Pension (TTL)		5,000.00
TOTALS	2,423,848.28	2,423,848.28

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	2,423,848.28	2,423,848.28
OTHER TRUST FUNDS (continued)		
TOTALS (Do not crowd - add add	2,423,848.28	2,423,848.28

SCHEDULE OF TRUST FUND RESERVES

<u>Purpose</u>	Amount Dec. 31, 2020 per Audit <u>Report</u>	<u>Receipts</u>	<u>Disbursements</u>	Balance as at <u>Dec. 31, 2021</u>
Animal Control Expenditures	447.80	96.00	324.00	219.80
Retirement Reserve	91,232.77	5,028.49	-	96,261.26
Lifeguard Pension	985,726.15	39,523.53	9,358.56	1,015,891.12
Tennis Fees	174,336.81	45,557.86	6,275.00	213,619.67
Cafeteria Plan	3,251.07	5,609.90	7,319.58	1,541.39
Police Forfeiture Fund	205.57	0.08	-	205.65
Engir Engir Engineering/Subdivision Es	548,536.46	241,691.40	291,789.01	498,438.85
Reserve for SUCC	4,598.00	24,788.00	23,347.00	6,039.00
Parking Offenses Adjudication Act	6,648.40	1,952.00	-	8,600.40
Affordable Housing	50,770.51	17,732.90	-	68,503.41
Recycling Fund	239,763.47	35,392.23	34,152.67	241,003.03
Environmental Fees	53,455.09	19,750.00	18,440.18	54,764.91
Police Lost & Found Cash	633.20	1,326.19	633.20	1,326.19
Municipal Alliance	2,376.48	-	_	2,376.48
Reserve for Donations	15,642.47	100.00	_	15,742.47
Fire Safety Penalty	250.00	-	_	250.00
Reserve for Tourism	170,416.91	85,675.00	61,807.46	194,284.45
Reserve for TTL Premiums	10,100.00	-	10,100.00	-
Reserve for TTL Redemption	1,185.00	18,731.83	19,916.83	
Street Openings		19,227.83	19,227.83	-
Building Inspector	-	599,878.97	599,878.97	
	-			-
				-
				-
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				-
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				-
				-
PAGE TOTAL \$	2,359,576.16 \$	1,162,062.21 \$	1,102,570.29 \$	2,419,068.08

Sheet 6b

SCHEDULE OF TRUST FUND RESERVES (CONT'D)

<u>Purpose</u>	Amount Dec. 31, 2020 per Audit <u>Report</u>	<u>Receipts</u>	<u>Disbursements</u>	Balance as at <u>Dec. 31, 2021</u>
PREVIOUS PAGE TOTAL	2,359,576.16	1,162,062.21	1,102,570.29	2,419,068.08
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PAGE TOTAL	\$ <u>2,359,576.16</u>	1,162,062.21 \$	1,102,570.29 \$	2,419,068.08
	Sheet 6h		<u> </u>	. ,

Sheet 6b TOTAL

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

Title of Liability to which Cash	Audit Balance		RECI	EIPTS				Balance	
and Investments are Pledged	Dec. 31, 2020	Assessments and Liens	Current Budget				Disbursements De	Dec. 31, 2021	
Assessment Serial Bond Issues:	****	xxxxxxxx	XXXXXXXX	xxxxxxxx	****	*****	****	xxxxxxxx	
								-	
Assessment Bond Anticipation Note Issues:	xxxxxxxx	хххххххх	XXXXXXXX	xxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxx	
								_	
Other Liabilities									
Trust Surplus	99,148.39	11,349.33						110,497.72	
*Less Assets "Unfinanced"	XXXXXXXX	хххххххх	xxxxxxxx	XXXXXXXXX	****	xxxxxxxxx	****	хххххххх	
								-	
								-	
								-	
								-	
	99,148.39	11,349.33	-	_	-	-	_	110,497.72	

*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	10,760,645.00	XXXXXXXX
Bonds and Notes Authorized but Not Issued	xxxxxxxxx	10,760,645.00
CASH	4,457,575.77	
DUE FROM -		
DUE FROM -		
FEDERAL AND STATE GRANTS RECEIVABLE		
DEFERRED CHARGES TO FUTURE TAXATION:		
FUNDED	39,810,000.00	
UNFUNDED	10,760,645.00	
DUE TO -		
PAGE TOTALS	65,788,865.77	10,760,645.00
(Do not crowd - add add	litional sheets)	

POST CLOSING TRIAL BALANCE -- GENERAL CAPITAL FUND

AS AT DECEMBER 31, 2021

Title of Account	Debit	Credit
PREVIOUS PAGE TOTALS	65,788,865.77	10,760,645.00
		, ,
BOND ANTICIPATION NOTES PAYABLE GENERAL SERIAL BONDS		
TYPE 1 SCHOOL BONDS		39,010,000.00
LOANS PAYABLE		
CAPITAL LEASES PAYABLE		-
RESERVE FOR CAPITAL PROJECTS	 	
	 	
	 	
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		179,213.69
UNFUNDED		6,194,215.11
ENCUMBRANCES PAYABLE		4,082,081.86
RESERVE TO PAY BANS		3,318,908.32
CAPITAL IMPROVEMENT FUND		1,028,675.00
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL FUND BALANCE		415,126.79
	65,788,865.77	65,788,865.77

(Do not crowd - add additional sheets)

CASH RECONCILIATION DECEMBER 31, 2021

	Casl	h	Less Checks	Cash Book	
	*On Hand	On Deposit	Outstanding	Balance	
Current	21,639.01	13,923,779.84	867,249.37	13,078,169.48	
Grant Fund				-	
Trust - Animal Control		219.80		219.80	
Trust - Assessment	5.00	110,492.72		110,497.72	
Trust - Municipal Open Space				-	
Trust - LOSAP				-	
Trust - CDBG				-	
Trust - Other	483.02	2,481,709.92	63,344.66	2,418,848.28	
Trust - Arts and Culture				-	
General Capital		4,457,575.77		4,457,575.77	
				-	
UTILITIES:					
				-	
Water & Sewer - Assessment		77,581.07		77,581.07	
Water & Sewer Capital		1,931,786.73		1,931,786.73	
Water & Sewer - Operating	10,216.03	6,768,964.80	1,109.91	6,778,070.92	
				-	
				-	
				-	
				-	
				-	
				-	
				-	
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				_	
				_	
				_	
				-	
				-	
Total	32,343.06	29,752,110.65	931,703.94	28,852,749.77	

* 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: lcostello@ford-scott.com

Title: RMA #393

Sheet 9

CASH RECONCILIATION DECEMBER 31, 2021 (cont'd)

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

General Account-CD	6,361,000.00
General Account-CD	2,103,000.00
General Account	2,236,000.00
General Account	2,006,000.00
General Account	42,526.39
General Account	314,558.15
Electronic Payment	0.01
Accounts Small Business	25,001.92
Accounts Payable Sweep	620,993.43
Building Inspector's Office	63,068.98
Cafeteria Plan	1,541.39
Capital Assessment - Savings	52,497.72
Capital Assessment - NJARM	30,000.00
Capital Assessment - Step Saver	27,995.00
Capital Account - Step Saver	2,778,000.00
Capital Account - CD	1,255,000.00
Capital Account - Step Saver	1,575.77
Capital Account - NJARM	423,000.00
Escrow Masters - Botros	9,873.44
Escrow Masters- Hatton	10,297.90
Escrow Masters - Botros	10,869.29
Fortieted Funds	205.65
Lifeguard Pension - Step Saver	479,000.00
Lifeguard Pension - NJARM	502,796.62
Lifeguard pension - Checking	29,094.50
Payroll Account - Checking	25,002.12
Payroll Sweep	189,697.82
Retirement Reserve- Savings	35,925.66
Retirement Reserve - NJARM	60,335.60
Site Plan - Savings	130,095.91
Subdivision & Site Plan-Checking	342,019.58
Tennis Fee - Checking	1,619.74
Tennis Fee -CD	212,000.00
Trust Account - Savings	1,948.07
Trust Account - CD	586,000.00
Dog Account - Savings	219.80
PAGE TOTAL	20,968,760.46

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"	
------	-------	-----	---------	------------	-------	----	----------	--

LIST BANKS AND AMOUNTS SUPPORTING "CASH O	
PREVIOUS PAGE TOTAL	20,968,760.46
Tax Title Lien	5,017.59
Water & Sewer Assessment - CD	16,000.00
Water & Sewer Assessment - NJARM	60,000.00
Water & Sewer Assessment - Savings	1,581.07
Water & Sewer Capital - Savings	1,786.73
Water & Sewer Capital - Step Saver	1,045,000.00
Water & Sewer Capital - CD	879,000.00
Water & Sewer Capital - NJARM	6,000.00
Water & Sewer Operating - CD	3,046,000.00
Water & Sewer Operating - Step Saver	2,998,000.00
Water & Sewer Operating - Savings	39,542.51
Water & Sewer Operating - NJARM	685,422.29
TOTAL PAGE	29,752,110.65

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
BODY ARMOR 2019-2020	1,789.04		1,789.04			-
COPS IN SHOPS 2021-2022		8,360.00	8,287.57		72.43	0.00
CLICK IT OR TICKET 21-22		6,000.00	5,319.40			680.60
BODY WORN CAMERAS 21-22		122,280.00				122,280.00
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						-
PAGE TOTALS	1,789.04	136,640.00	15,396.01	-	72.43	122,960.60

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	1,789.04	136,640.00	15,396.01		72.43	122,960.60
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						-
PAGE TOTALS	1,789.04	136,640.00	15,396.01	-	72.43	122,960.60

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	1,789.04	136,640.00	15,396.01	-	72.43	122,960.60
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						-
						-
TOTALS	1,789.04	136,640.00	15,396.01	-	72.43	122,960.60

Grant	Balance Jan. 1, 2021	Transferred Budget App Budget		Expended	Other	Cancelled	Balance Dec. 31, 2021
			By 40A:4-87				
DRUNK DRIVING ENFORCEMENT 2020-2021	3,175.63						3,175.63
BODY WORN CAMERAS 21-22			122,280.00	25,129.70			97,150.30
CLICK IT OR TICKET 21-22			6,000.00	5,319.40			680.60
BODY ARMOR 2021-2022		1,789.04		1,415.00			374.04
SJ GAS 1ST RESPONDER - POLICE ARMOR 2020-21		2,500.00					2,500.00
CLEAN COMMUNITIES 2021-2022		27,134.02		27,134.02			
							-
September 2 Federal							-
FEDERAL COPS IN SHOPS			8,360.00	8,360.00			_
							-
							-
							-
							-
							-
							-
							-
							_
PAGE TOTALS	3,175.63	31,423.06	136,640.00	67,358.12	_	-	103,880.57

7

Grant	Balance Jan. 1, 2021	Transferred Budget App Budget	from 2021 propriations Appropriation By 40A:4-87	Expended	Other	Cancelled	Balance Dec. 31, 2021
PREVIOUS PAGE TOTALS	3,175.63	31,423.06		67,358.12	-	-	103,880.57
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							-
							-
PAGE TOTALS	3,175.63	31,423.06	136,640.00	67,358.12	-	-	103,880.57

Grant	Balance Jan. 1, 2021	Transferred Budget App Budget	from 2021 propriations Appropriation By 40A:4-87	Expended	Other	Cancelled	Balance Dec. 31, 2021
PREVIOUS PAGE TOTALS	3,175.63	31,423.06	136,640.00	67,358.12	-	-	103,880.57
							-
<u> </u>							
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PAGE TOTALS	3,175.63	31,423.06	136,640.00	67,358.12	-	-	103,880.57

Grant	Balance Jan. 1, 2021	Transferrec Budget App Budget	from 2021 propriations Appropriation By 40A:4-87	Expended	Other	Cancelled	Balance Dec. 31, 2021
PREVIOUS PAGE TOTALS	3,175.63	31,423.06	136,640.00	67,358.12			103,880.57
							_
2							
TOTALS	3,175.63	31,423.06	136,640.00	67,358.12	-	-	103,880.57

Grant	Transferred from 2021 Balance Budget Appropriations		Received	Other	Balance	
	Jan. 1, 2021	Budget	Appropriation By 40A:4-87			Dec. 31, 2021
PREVIOUS PAGE TOTALS	-	-	_		-	_
CLEAN COMMUNITIES 20-21	27,134.02	27,134.02				
BODY ARMOR	1,789.04	1,789.04				
SJ GAS - 1ST RESPONDER	2,500.00	2,500.00				
CLEAN COMMUNITIES				28,890.00		28,890.00
ARP Funding Grant				106,186.25		106,186.25
3						
						_
TOTALS	31,423.06	31,423.06	_	135,076.25	-	135,076.25

*LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance - January 1, 2021	xxxxxxxxxx	****
School Tax Payable #	****	
School Tax Deferred (Not in excess of 50% of Levy - 2020 - 2021)	xxxxxxxxxxx	913,651.00
Levy School Year July 1, 2021 - June 30, 2022	*****	1,827,302.00
Levy Calendar Year 2021	****	
Paid	1,827,302.00	
Balance - December 31, 2021	****	XXXXXXXXX
School Tax Payable #	-	xxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2021 - 2022)	913,651.00	xxxxxxxxx
* Not including Type 1 school debt service, emergency authorizations-schools, transfer to	2,740,953.00	2,740,953.00

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

REGIONAL HIGH SCHOOL TAX

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

COUNTY TAXES PAYABLE

	Debit	Credit
Balance - January 1, 2021	xxxxxxxxxx	xxxxxxxxx
County Taxes	xxxxxxxxxx	
Due County for Added and Omitted Taxes		172,510.01
2021 Levy:	xxxxxxxxxx	xxxxxxxxx
General County	xxxxxxxxxx	13,677,537.74
County Library	xxxxxxxxxxx	1,982,323.44
County Health	xxxxxxxxxxx	
County Open Space Preservation	xxxxxxxxxx	582,926.55
Due County for Added and Omitted Taxes	xxxxxxxxxx	192,445.75
Paid	16,415,297.74	xxxxxxxxx
Balance - December 31, 2021	xxxxxxxxxxx	xxxxxxxxx
County Taxes		xxxxxxxxx
Due County for Added and Omitted Taxes	192,445.75	XXXXXXXXX
	16,607,743.49	16,607,743.49

SPECIAL DISTRICT TAXES

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

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

STATEMENT OF GENERAL BUDGET REVENUES 2021

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated	3,500,000.00	3,500,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government Services			
Miscellaneous Revenue Anticipated:	*****	xxxxxxxx	XXXXXXXX
Adopted Budget	4,734,432.06	5,679,608.64	945,176.58
Added by N.J.S.A. 40A:4-87 (List on 17a)	136,640.00	136,640.00	
Total Miscellaneous Revenue Anticipated	4,871,072.06	5,816,248.64	945,176.58
Receipts from Delinquent Taxes	330,000.00	335,817.95	5,817.95
Amount to be Raised by Taxation:	 	****	
(a) Local Tax for Municipal Purposes	18,276,240.00	xxxxxxxx	XXXXXXXX
(b) Addition to Local District School Tax		XXXXXXXX	xxxxxxxx
(c) Minimum Library Tax		XXXXXXXX	xxxxxxxx
Total Amount to be Raised by Taxation	18,276,240.00	19,199,111.28	922,871.28
	26,977,312.06	28,851,177.87	1,873,865.81

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	xxxxxxxx	36,565,865.76
Amount to be Raised by Taxation	XXXXXXXXX	xxxxxxx
Local District School Tax	1,827,302.00	xxxxxxx
Regional School Tax	-	xxxxxxxx
Regional High School Tax	-	xxxxxxxx
County Taxes	16,242,787.73	хххххххх
Due County for Added and Omitted Taxes	192,445.75	xxxxxxxx
Special District Taxes	-	xxxxxxxx
Municipal Open Space Tax		xxxxxxxx
Municipal Arts and Culture Tax		xxxxxxxx
Reserve for Uncollected Taxes	xxxxxxxx	895,781.00
Deficit in Required Collection of Current Taxes (or)	xxxxxxxxx	-
Balance for Support of Municipal Budget (or)	19,199,111.28	xxxxxxxx
*Excess Non-Budget Revenue (see footnote)		xxxxxxxx
*Deficit Non-Budget Revenue (see footnote)	xxxxxxxx	
*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	37,461,646.76	37,461,646.76

deficit in the above allocation would apply to "Non-Budget Revenue" only.

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
Cops In Shops	8,360.00	8,360.00	-
Body Worn Cameras 21-22	122,280.00	122,280.00	-
Click it or Ticket 21-22	6,000.00	6,000.00	-
			-
		-	-
		-	_
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		-	-
		-	-
		-	-
PAGE TOTALS	136,640.00	136,640.00	-

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

CFO Signature:

jmciver@seaislecitynj.us

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
PREVIOUS PAGE TOTALS	136,640.00	136,640.00	-
		_	-
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			-
			-
			-
TOTALS	136,640.00	136,640.00	-

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

CFO Signature:

jmciver@seaislecitynj.us Sheet 17a Totals

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2021

2021 Budget As Adopted	26,840,672.06	
2021 Budget - Added by N.J.S.A. 40A:4-87		136,640.00
Appropriated for 2021 (Budget Statement Item 9)		26,977,312.06
Appropriated for 2021 by Emergency Appropriation (Budget Statement Item 9)		
Total General Appropriations (Budget Statement Item 9)		26,977,312.06
Add: Overexpenditures (see footnote)		
Total Appropriations and Overexpenditures	26,977,312.06	
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]		
Paid or Charged - Reserve for Uncollected Taxes		
Reserved		
Total Expenditures	26,976,312.06	
Unexpended Balances Canceled (see footnote)	1,000.00	

FOOTNOTES - RE: OVEREXPENDITURES

Every appropriation overexpended in the budget document must be marked with an * and must agree in the aggregate with this item. RE: UNEXPENDED BALANCES CANCELED

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

SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

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

RESULTS OF 2021 OPERATIONS

CURRENT FUND

	Debit	Credit
Excess of Anticipated Revenues:	xxxxxxxx	xxxxxxxx
Miscellaneous Revenues anticipated	****	945,176.58
Delinquent Tax Collections	****	5,817.95

Required Collection of Current Taxes	****	922,871.28
Unexpended Balances of 2021 Budget Appropriations	****	1,000.00
Miscellaneous Revenue Not Anticipated	****	162,921.18
Miscellaneous Revenue Not Anticipated: Proceeds of Sale of Foreclosed Property (Sheet 27)	xxxxxxxx	_
Payments in Lieu of Taxes on Real Property		
Sale of Municipal Assets	xxxxxxxxx	
Unexpended Balances of 2020 Appropriation Reserves		2,654,611.98
Prior Years Interfunds Returned in 2021		100.00
	********	100.00
Cancellation of PY Payable	*******	14,443.91
		14,440.91
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)		xxxxxxxx
Balance - January 1, 2021	913,651.00	xxxxxxxx
Balance - December 31, 2021	xxxxxxxx	913,651.00
Deficit in Anticipated Revenues:	xxxxxxxx	xxxxxxxx
Miscellaneous Revenues Anticipated	_	xxxxxxxx
Delinquent Tax Collections	_	xxxxxxxx
		XXXXXXXX
Required Collection on Current Taxes	-	xxxxxxxx
Interfund Advances Originating in 2021		xxxxxxxx
Refund of Prior Year Revenue	1,250.00	
Deficit Balance - To Trial Balance (Sheet 3)		_
Surplus Balance - To Surplus (Sheet 21)	4,705,692.88	XXXXXXXX
· /	5,620,593.88	5,620,593.88

SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
PREVIOUS PAGE TOTALS	-
Bookeeping/Liens	43.00
City Clerk Revenue	4.56
Div of Fire Safety	18,343.66
Elections CMC	600.00
Motor Vehicle Inspection Fees	200.00
Other Miscellaneous	6,662.85
Police Extra Duty	55,841.55
Insurance Refund	11,760.00
Police Report Copy Fees	1,646.64
Refunds	2,526.68
Rent - Paint Chip	15,000.00
Sale of Municipal Assets	7,585.00
SLEO Police Reimbursements	7,392.69
FEMA Refunds	33,614.55
Vets & SC Admin Fee	465.00
Vital Statistics	1,235.00
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	162,921.18

SURPLUS - CURRENT FUND YEAR 2021

	Debit	Credit
1. Balance - January 1, 2021	xxxxxxxx	6,934,371.22
2.	XXXXXXXX	
3. Excess Resulting from 2021 Operations	xxxxxxxx	4,705,692.88
4. Amount Appropriated in the 2021 Budget - Cash	3,500,000.00	xxxxxxx
 Amount Appropriated in 2021 Budget - with Prior Written Consent of Director of Local Government Services 	_	XXXXXXXX
6.		XXXXXXXX
7. Balance - December 31, 2021	8,140,064.10	XXXXXXXX
	11,640,064.10	11,640,064.10

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

Cash	13,078,169.48
Investments	
Sub Total	13,078,169.48
Deduct Cash Liabilities Marked with "C" on Trial Balance	4,938,105.38
Cash Surplus	8,140,064.10
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" WOULD ALSO BE PLEDGED TO CASH LIABILITIES	8,140,064.10

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. 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) #	<u>:</u>				\$	36,510,580.39
	or (Abstract of Ratables)					\$	
2.	Amount of Levy - Special District Taxes					\$	
3.	Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.					\$	
4.	Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.					\$	430,851.62
5b.	Subtotal 2021 Levy Reductions Due to Tax Appeals** Total 2021 Tax Levy	\$ \$	36,941,432.01			\$	36,941,432.01
6.	Transferred to Tax Title Liens					\$	106.97
7.	Transferred to Foreclosed Property					\$	
8.	Remitted, Abated or Canceled					\$	10,053.41
9.	Discount Allowed					\$	
10.	Collected in Cash: In 2020			\$	832,479.67		
	In 2021*			\$	35,709,386.09		
	Homestead Benefit Credit			\$			
	State's Share of 2021 Senior Citizens and Veterans Deductions Allowed			\$_	24,000.00	_	
	Total To Line 14			\$_	36,565,865.76	=	
11.	Total Credits					\$_	36,576,026.14
12.	Amount Outstanding December 31, 2021					\$_	365,405.87
13.	Percentage of Cash Collections to Total 2027 (Item 10 divided by Item 5c) is 98.98%	-					

<u>Note</u> : 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	\$	36,565,865.76
	Less: Reserve for Tax Appeals Pending		
	State Division of Tax Appeals	\$	
	To Current Taxes Realized in Cash (Sheet 17)	\$	36,565,865.76
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 be shown as Item 13 is 69.99% and not 70.00%, nor 69.999%.	e to	
# Note	On Item 1 if Dunlicate (Analysis) Figure is used: he sure to include		

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)	\$ 36,565,865.76
LESS: Proceeds from Accelerated Tax Sale	
Net Cash Collected	\$ 36,565,865.76
Line 5c (sheet 22) Total 2021 Tax Levy	\$ 36,941,432.01
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is	 98.98%

(2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22)	\$ 36,565,865.76
LESS: Proceeds from Tax Levy Sale (excluding premium)	
Net Cash Collected	\$ 36,565,865.76
Line 5c (sheet 22) Total 2021 Tax Levy	\$ 36,941,432.01
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is	 98.98%

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

	Debit	Credit
1. Balance - January 1, 2021	xxxxxxxx	xxxxxxxx
Due From State of New Jersey		XXXXXXXX
Due To State of New Jersey	xxxxxxxx	9,555.80
2. Senior Citizens Deductions Per Tax Billings	2,000.00	xxxxxxxx
3. Veterans Deductions Per Tax Billings	20,750.00	xxxxxxxx
4. Deductions Allowed By Tax Collector	1,750.00	xxxxxxxx
5. Deductions Allowed By Tax Collector - Prior Year Taxes (2020)		
6.		
7. Deductions Disallowed By Tax Collector	xxxxxxxx	500.00
8. Deductions Disallowed By Tax Collector - Prior Year Taxes (2020)	xxxxxxxx	1,250.00
9. Received in Cash from State	xxxxxxxx	23,250.00
10.		
_12. Balance - December 31, 2021	xxxxxxxx	xxxxxxxx
Due From State of New Jersey	xxxxxxxx	
Due To State of New Jersey	10,055.80	xxxxxxxx
	34,555.80	34,555.80

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

Line 2	2,000.00
Line 3	20,750.00
Line 4	1,750.00
Sub - Total	24,500.00
Less: Line 7	500.00
To Item 10, Sheet 22	24,000.00

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		xxxxxxxxx	-
Taxes Pending Appeals		****	XXXXXXXX
Interest Earned on Taxes Pending Appeals		****	xxxxxxxx
Contested Amount of 2021 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)		xxxxxxxxx	
Interest Earned on Taxes Pending State Appeals		XXXXXXXXX	
Cash Paid to Appellants (Including 5% Interest from Da	te of Payment)		xxxxxxx
Closed to Results of Operation (Portion of Appeal won by Municipality, including Interes	st)		XXXXXXXX
Balance - December 31, 2021		-	xxxxxxxxx
Taxes Pending Appeals*		XXXXXXXX	XXXXXXXX
Interest Earned on Taxes Pending Appeals		XXXXXXXX	xxxxxxxx
*Includes State Tax Court and County Board of Taxatio	n	-	-

Appeals Not Adjusted by December 31, 2021

mconte@seaislecitynj.us Signature of Tax Collector

T-8332 License # 2/2/2022 Date

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

		Debit	Credit
1. Balance - January 1, 2021		343,988.59	xxxxxxxxx
A. Taxes	334,567.95	xxxxxxxxx	xxxxxxxxx
B. Tax Title Liens	9,420.64	xxxxxxxxx	xxxxxxxxx
2. Canceled:		xxxxxxxxx	xxxxxxxxx
A. Taxes		****	
B. Tax Title Liens		xxxxxxxxx	
3. Transferred to Foreclosed Tax Title Liens:		xxxxxxxxx	xxxxxxxxx
A. Taxes		xxxxxxxxx	
B. Tax Title Liens		xxxxxxxxx	
4. Added Taxes		1,250.00	xxxxxxxxx
5. Added Tax Title Liens		106.97	
6. Adjustment between Taxes (Other than Current Year) and	xxxxxxxxx		
A. Taxes - Transfers to Tax Title Liens	xxxxxxxxx	(1)	
B. Tax Title Liens - Transfers from Taxes		(1) -	
7. Balance Before Cash Payments		XXXXXXXXX	345,345.56
8. Totals		345,345.56	345,345.56
9. Balance Brought Down		345,345.56	
10. Collected:		xxxxxxxxx	335,817.95
A. Taxes	335,817.95	xxxxxxxxx	xxxxxxxxx
B. Tax Title Liens	-	*****	
11. Interest and Costs - 2021 Tax Sale			
12. 2021 Taxes Transferred to Liens			xxxxxxxxx
13. 2021 Taxes		365,405.87	xxxxxxxxx
14. Balance - December 31, 2021	0	xxxxxxxxx	374,933.48
A. Taxes	365,405.87	xxxxxxxxx	
B. Tax Title Liens	9,527.61	xxxxxxxxx	xxxxxxxxx
15. Totals		710,751.43	710,751.43

16. Percentage of Cash Collections to Adjusted Amount Outstanding (Item No. 10 divided by Item No. 9) is 97.24%

17. Item No.14 multiplied by percentage shown above is **364,585.32** 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	23,372.00	xxxxxxxx
2. Foreclosed or Deeded in 2021	xxxxxxxx	xxxxxxxx
3. Tax Title Liens	-	xxxxxxxx
4. Taxes Receivable	-	xxxxxxxx
5A.		xxxxxxxx
5B.	XXXXXXXXX	
6. Adjustment to Assessed Valuation		xxxxxxxx
7. Adjustment to Assessed Valuation	xxxxxxxx	
8. Sales	xxxxxxxx	xxxxxxxx
9. Cash *	xxxxxxxx	
10. Contract	xxxxxxxx	
11. Mortgage	xxxxxxxx	
12. Loss on Sales	xxxxxxxx	
13. Gain on Sales		xxxxxxxx
14. Balance - December 31, 2021		23,372.00
	23,372.00	23,372.00

CONTRACT SALES

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

MORTGAGE SALES

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

Caused By	Amount Dec. 31, 202 per Audit <u>Report</u>	0 Amount in 2021 <u>Budget</u>	Amount Resulting from <u>2021</u>	Balance as at <u>Dec. 31, 2021</u>
Emergency Authorization -	Report	Dudger	2021	<u>Dec. 31, 2021</u>
Municipal*	\$	\$	\$	\$
Emergency Authorization -				
Schools	\$	\$\$	\$	\$
Overexpenditure of Appropriations	\$\$	\$\$	\$\$	\$
	\$	\$	\$	\$
	\$	\$\$	\$	\$
	\$	\$\$	\$\$	\$
	\$	\$	\$\$	\$
	\$\$	\$	\$	\$
	\$	\$	\$	\$
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

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

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

	<u>In Favor of</u>	On Account of	Date Entered	<u>Amount</u>	Appropriated for in Budget of <u>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.

					REDUC	CED IN	
Date	Purpose	Amount	Not Less Than	Balance	20		Balance
		Authorized	1/5 of Amount Authorized*	Dec. 31, 2020	By 2021 Budget	Canceled	Dec. 31, 2021
			Authonzed		Budget	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

jmciver@seaislecitynj.us

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

						CED IN	
Date	Purpose	Amount	Not Less Than	Balance		21	Balance
		Authorized	1/3 of Amount Authorized*	Dec. 31, 2020	By 2021	Canceled	Dec. 31, 2021
			Authonzed		Budget	By Resolution	
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							_
							_
							-
							-
	То	als -	-	-	-	-	-

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

Sheet

30

jmciver@seaislecitynj.us

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	43,800,000.00	
Issued	xxxxxxxx		
Paid	3,990,000.00	xxxxxxxx	
Outstanding - December 31, 2021	39,810,000.00	XXXXXXXX	
	43,800,000.00	43,800,000.00	
2022 Bond Maturities - General Capital Bonds			\$ 4,390,000.00
2022 Interest on Bonds*		\$ 1,070,800.00	
ASSESSMENT SEF	NAL 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)			\$ 1,070,800.00

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	xxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxxx	
Refunded			
Outstanding - December 31, 2021	-	xxxxxxxx	
	-	-	
2022 Loan Maturities			\$
2022 Interest on Loans			\$
Total 2022 Debt Service for Loan			\$
LOAN			
Outstanding - January 1, 2021	xxxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxxx	
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	xxxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxx	
Outstanding - December 31, 2021	-	XXXXXXXXX	
	_	_	
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		xxxxxxxxx	
Refunded			
Outstanding - December 31, 2021	-	xxxxxxxx	
	-	-	
2022 Loan Maturities			\$
2022 Interest on Loans			\$
Total 2022 Debt Service for Loan			\$-
LOAN			
Outstanding - January 1, 2021	xxxxxxxxx		
Issued	xxxxxxxxx		
Paid		xxxxxxxxx	
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	2022 Maturity Amount Issued		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	-	xxxxxxxxx	
		-	r
2022 Bond Maturities - Term Bonds		\$	
2022 Interest on Bonds		\$	
TYPE I SCHOOL SI Outstanding - January 1, 2021	ERIAL BONDS		
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 Serv	rice" (*Items)		\$

LIST OF BONDS ISSUED DURING 2021

Purpose	2022 Maturity	Amount Issued	Date of	Interest					
1	-01	-02	Issue	Rate					
T 4.1									
Total	-	-							

2022 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY 2022 Interest Outstanding

	Dec. 31, 2021	Requirement
tes	\$	\$
ency Notes	\$	\$
n Notes	\$	\$
paid State & County Taxes	\$	\$
	\$	\$
	\$	\$

1. Emergency Note

- 2. Special Emerge
- 3. Tax Anticipation
- 4. Interest on Unpa
- 5.
- 6.

Sheet 32

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding	Date of Maturity	Rate of Interest	2022 Budget Requirements For Principal For Interest**		Interest Computed to (Insert Date)
	135000	13500	Dec. 31, 2021		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 I For Principal	Requirements For Interest**	Interest Computed to (Insert Date)
PR	EVIOUS PAGE TOTALS							-	
_									
she									
heet									
-									
_									
_									
	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.

<u>33.</u>1

*"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 For Interest**	Interest Computed to (Insert Date)
PR	REVIOUS PAGE TOTALS			-					
Sheet									
ມ ມ									
_									
	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.

Totals

*"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 For Principal	Requirements For Interest**	Interest Computed to (Insert Date)
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".

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

	Purpose	Amount Lease Obligation Outstanding	2022 Budget Requirements		
		Dec. 31, 2021	For Principal	For Interest/Fees	
	1.				
	2.				
;	3.				
	4.				
_!	5.				
	б.				
ა	7.				
Sheet	3.				
	Э.				
_1	0.				
_1	1.				
_1	2.				
_1	3.				
_1	4.				
	Total	_	-		

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

	IMPROVEMENTS Specify each authorization by purpose. Do	Balance - Jar	uary 1, 2021	2021	Other	Expended	Authorizations Canceled	Balance - Dece	mber 31, 2021
	not merely designate by a code number.	Funded	Unfunded	Authorizations				Funded	Unfunded
	1503 Various Capital Improvements	4,209.42				(8.50)		4,217.92	
	1588 Various Capital Improvements	13,715.21				12,707.99		1,007.22	
	1606 Various Capital Improvements	21,620.85				16,407.50		5,213.35	
	1623 Legal/Engineering	11,737.19				7,822.45		3,914.74	
	1634 Various Capital Improvements		782,378.07			293,098.86			489,279.21
	1635 Various Capital Improvements	73,703.38	1,995,000.00					73,703.38	1,995,000.00
	1651 Various Capital Improvements	11,232.00				8,810.26		2,421.74	
	1652 Various Capital Improvements		4,956,440.97			2,973,946.21			1,982,494.76
Sheet	1660 Various Capital Improvements			300,000.00		212,029.89		87,970.11	
	1670 Various Capital Improvements			255,000.00		254,234.77		765.23	
35	1675 Various Capital Improvements			2,805,000.00		1,077,558.86			1,727,441.14
	Page Total	136,218.05	7,733,819.04	3,360,000.00	-	4,856,608.29	-	179,213.69	6,194,215.11

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	Balance - Jar	nuary 1, 2021	2021	Other	Expended	Authorizations	Balance - Dece	mber 31, 2021
not merely designate by a code number.	Funded	Unfunded	Authorizations			Canceled	Funded	Unfunded
PREVIOUS PAGE TOTALS	136,218.05	7,733,819.04	3,360,000.00		4,856,608.29		179,213.69	6,194,215.11
st								
Sheet 35.1								
<u>,</u>								
PAGE TOTALS	136,218.05	7,733,819.04	3,360,000.00	-	4,856,608.29	-	179,213.69	6,194,215.11

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	o l	anuary 1, 2021	2021	Other	Expended	Authorizations	Balance - Dece	
not merely designate by a code number.	Funded	Unfunded	Authorizations			Canceled	Funded	Unfunded
PREVIOUS PAGE TOTALS	136,218.05	7,733,819.04	3,360,000.00	-	4,856,608.29		179,213.69	6,194,215.11
۲ ۲								
Sheet 35.2		_						
א א								
PAGE T	OTALS 136,218.05	7,733,819.04	3,360,000.00	_	4,856,608.29	-	179,213.69	6,194,215.11

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	Balance - Jar	-	2021	Other	Expended	Authorizations	Balance - Dece	
not merely designate by a code number.	Funded	Unfunded	Authorizations			Canceled	Funded	Unfunded
PREVIOUS PAGE TOTALS	136,218.05	7,733,819.04	3,360,000.00	-	4,856,608.29		179,213.69	6,194,215.11
GRAND TOTALS	136,218.05	7,733,819.04	3,360,000.00	-	4,856,608.29	-	179,213.69	6,194,215.11

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

Sheet 35 Totals

GENERAL CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2021	xxxxxxxx	18,925.00
Received from 2021 Budget Appropriation*	xxxxxxxx	1,150,000.00
	xxxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	xxxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:	хххххххх	XXXXXXXX
		XXXXXXXX
Appropriated to Finance Improvement Authorizations	140,250.00	XXXXXXXX

Balance - December 31, 2021	1,028,675.00	XXXXXXXXX
	1,168,925.00	1,168,925.00

*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.

GENERAL CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

*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
Ordinance# 1675	2,805,000.00	2,664,750.00	140,250.00	
Ordinance# 1660	300,000.00			300,000.00
Ordinance# 1675	255,000.00			255,000.00
Total	3,360,000.00	2,664,750.00	140,250.00	555,000.00

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

GENERAL CAPITAL FUND

STATEMENT OF CAPITAL SURPLUS YEAR - 2021

	Debit	Credit
Balance - January 1, 2021	xxxxxxxx	970,126.79
Premium on Sale of Bonds	xxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxx	
Appropriated to Finance Improvement Authorizations	555,000.00	xxxxxxxx
Appropriated to 2021 Budget Revenue		xxxxxxxx
Balance - December 31, 2021	415,126.79	XXXXXXXX
	970,126.79	970,126.79

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)

А.						
	1.	Total Tax Levy for Year 2021 was			\$3	6,941,432.01
	2.	Amount of Item 1 Collected in 2021 (*))	\$	36,565,865.7	6
	3.	Seventy (70) percent of Item 1			\$	5,859,002.41
	(*) In	cluding prepayments and overpayment	s applied.			
В.						
	1.	Did any maturities of bonded obligation	ns or notes fall	due during the ye	ar 2021?	
		Answer YES or NO YES	_			
	2.	Have payments been made for all bon December 31, 2021?	ded obligations	or notes due on	or before	
		Answer YES or NO	If answer is	"NO" give details	3	
		NOTE: If answer to Item B1 is YES,	then Item B2 r	nust be answere	d	
		s the appropriation required to be includ or notes exceed 25% of the total appro ? Answer YES or NO				
D.						
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	\$	=	\$
<u> </u>		llun sid			2024	
Е.		<u>Unpaid</u>	2020	<u>)</u>	<u>2021</u>	<u>Total</u>
	1.	State Taxes	\$	\$		\$
	2.	County Taxes	\$	\$\$	192,445.7	5 \$ 192,445.75
	3.	Amounts due Special Districts				
	-		\$	\$	-	\$
	4.	Amount due School Districts for School		•		•
			\$	\$	-	\$

Sheet 39

UTILITIES ONLY

Note:

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

POST CLOSING TRIAL BALANCE - WATER & SEWER UTILITY FUND

AS AT DECEMBER 31, 2021

Operating and Capital Sections

(Separately Stated)

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

Title of Account	Debit	Credit	_
			-
Cash	6,778,070.92		
Investments			-
Due from -			
Due from -			-
Receivables Offset with Reserves:			_
Consumer Accounts Receivable	223,613.82		_
Liens Receivable			-
			-
Deferred Charges (Sheet 48)			-
			-
			-
Cash Liabilities:			_
Appropriation Reserves		214,904.50	_
Encumbrances Payable		626,588.47	
Accrued Interest on Bonds and Notes		61,486.79	-
Due to -			
Prepaid Rents		352,210.75	
Overpaid Rents		4,003.54	
Accounts Payable		-	-
Subtotal - Cash Liabilities		1,259,194.05	"C
Reserve for Consumer Accounts and Lien Receivable		223,613.82	_
Fund Balance		5,518,876.87	_
Total (Do not crowd - add additic	7,001,684.74	7,001,684.74	•

POST CLOSING

TRIAL BALANCE - WATER & SEWER UTILITY FUND (cont'd)

AS AT DECEMBER 31, 2021

Operating and Capital Sections

(Separately Stated)

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

Title of Account	Debit	Credit
CAPITAL SECTION:		
Est. Proceeds Bonds and Notes Authorized	3,850,000.00	xxxxxxxx
Bonds and Notes Authorized but Not Issued	XXXXXXXX	3,850,000.00
CASH	1,931,786.73	
DUE FROM CURRENT FUND		
FIXED CAPITAL:		
COMPLETED	34,779,749.81	
AUTHORIZED AND UNCOMPLETED	14,329,000.00	
PAGE TOTALS	54,890,536.54	3,850,000.00

POST CLOSING

TRIAL BALANCE - WATER & SEWER UTILITY FUND (cont'd)

AS AT DECEMBER 31, 2021

Operating and Capital Sections

(Separately Stated)

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

Title of Account	Debit	Credit
PREVIOUS PAGE TOTALS	54,890,536.54	3,850,000.00
BONDS PAYABLE		9,750,000.00
LOANS PAYABLE		2,267,592.35
CAPITAL LEASES PAYABLE		_
BOND ANTICIPATION NOTES		_
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		1,230,467.05
UNFUNDED		2,872,143.01
CONTRACTS PAYABLE		
ENCUMBRANCES		209,368.54
DUE TO WATER & SEWER OPERATING		
RESERVE FOR AMORTIZATION		33,241,157.46
RESERVE FOR DEFERRED AMORTIZATION		
RESERVE FOR DEBT SERVICE		259,000.00
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL IMPROVEMENT FUND		
CAPITAL FUND BALANCE		1,210,808.13
TOTALS	54,890,536.54	54,890,536.54
(Do not crowd - add addition		,,

POST CLOSING TRIAL BALANCE -UTILITY ASSESSMENT TRUST FUNDS

IF MORE THAN ONE UTILITY EACH ASSESSMENT SECTION MUST BE SEPARATELY STATED

AS AT DECEMBER 31, 2021

Title of Account	Debit	Credit
CASH	77,581.07	
ASSESSMENT NOTES		-
ASSESSMENT SERIAL BONDS		-
FUND BALANCE		77,851.07
		,
	77 504 07	77 054 07
TOTALS (Do not crowd - add	77,581.07	77,851.07

ANALYSIS OF WATER & SEWER UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS PLEDGED TO LIABILITIES AND SURPLUS

Title of Liability to which Cash	Audit Balance		RFC	EIPTS				Balance
and Investments are Pledged	Dec. 31, 2020	Assessments and Liens	Operating Budget				Disbursements	Dec. 31, 2021
Assessment Serial Bond Issues:	XXXXXXXXX	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
	_							-
	_							-
	_							
	_							
	_							
Assessment Bond Anticipation Note Issues:	XXXXXXXX	XXXXXXXX	xxxxxxxxx	<u> </u>	XXXXXXXX	XXXXXXXX	XXXXXXXXX	XXXXXXXXX
	_							
	_							-
	_							-
	_							-
Other Liabilities	_							-
Trust Surplus	77,851.07							77,851.07
Less Assets "Unfinanced"*	XXXXXXXXX	XXXXXXXX			xxxxxxxxx		XXXXXXXX	XXXXXXXX
	_							-
	_							-
	_							-
	_							_
	77,851.07	-	-	-	-		-	77,851.07

*Show as red figure

SCHEDULE OF WATER & SEWER UTILITY BUDGET - 2021

BUDGET REVENUES

	JDGET REVENUES		
Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	1,839,334.00	1,839,334.00	-
Operating Surplus Anticipated with Consent of Director of Local Government			-
RENTS	8,215,000.00	9,193,486.28	978,486.28
PENALTIES	25,000.00	13,365.34	(11,634.66)
MISCELLANEOUS	150,000.00	174,820.47	24,820.47
			-
Reserve for Debt Service			-
Capital Fund Balance			
Added by N.J.S.A. 40A:4-87:(List)	XXXXXXXX	xxxxxxxx	XXXXXXXXX
Subtotal	10,229,334.00	11,221,006.09	991,672.09
Deficit (General Budget) **			-
	10,229,334.00	11,221,006.09	991,672.09

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

STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:		xxxxxxxx
Adopted Budget		10,229,334.00
Added by N.J.S.A. 40A:4-87		
Emergency		
Total Appropriations		10,229,334.00
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpenditures		10,229,334.00
Deduct Expenditures:		
Paid or Charged	9,980,747.31	
Reserved	214,904.50	
Surplus (General Budget)**		
Total Expenditures		10,195,651.81
Unexpended Balance Canceled (See Footnote)		33,682.19

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

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

Section 2 should be filled out in every case.

SECTION 1:

Revenue Realized:	xxxxxxxx	
Budget Revenue (Not Including "Deficit (General Budget)")	11,221,006.09	
Miscellaneous Revenue Not Anticipated		
2020 Appropriation Reserves Canceled in 2021	665,872.61	
Accounts Payable Cancelled	1.02	
Total Revenue Realized		11,886,879.72
Expenditures:	xxxxxxxx	
Appropriations (Not Including "Surplus (General Budget)")	xxxxxxxx	
Paid or Charged	9,980,747.31	
Reserved	214,904.50	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Total Expenditures Less: Deferred Charges Included in Above "Total Expenditures"	10,195,651.81	
Total Expenditures - As Adjusted		10,195,651.81
Excess		1,691,227.91
Budget Appropriation - Surplus (General Budget)** Balance of Results of 2021 Operation ("Excess in Operations" - Sheet 46)	1,691,227.91	
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 for 2020

2020 Appropriation Reserves Canceled in 2021	665,873.63	
Less: Anticipated Deficit in 2020 Budget - Amount Received and Due from Current Fund - If none, enter 'None '		
* Excess (Revenue Realized)		665,873.63

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

RESULTS OF 2021 OPERATIONS - WATER & SEWER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxx	991,672.09
Unexpended Balances of Appropriations	xxxxxxxxx	33,682.19
Miscellaneous Revenues Not Anticipated	xxxxxxxxx	
Unexpended Balances of 2020 Appropriation Reserves*	xxxxxxxx	665,873.63
Deficit in Anticipated Revenues		XXXXXXXX
		XXXXXXXX
Operating Deficit - to Trial Balance	xxxxxxxx	
Excess in Operations - to Operating Surplus	1,691,227.91	XXXXXXXX
* See <u>restriction</u> in amount on Sheet 45, SECTION 2	1,691,227.91	1,691,227.91

OPERATING SURPLUS - WATER & SEWER UTILITY

	Debit	Credit
Balance - January 1, 2021	xxxxxxxx	5,666,982.96
Excess in Results of 2021 Operations	xxxxxxxx	1,691,227.91
Amount Appropriated in the 2021 Budget - Cash	1,839,334.00	xxxxxxxx
Amount Appropriated in 2021 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxx
Balance - December 31, 2021	5,518,876.87	XXXXXXXX
	7,358,210.87	7,358,210.87

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

Cash	6,778,070.92
Investments	
Interfund Accounts Receivable	
Subtotal	6,778,070.92
Deduct Cash Liabilities Marked with "C" on Trial Balance	1,259,194.05
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	5,518,876.87
Other Assets Pledged to Surplus:*	
Deferred Charges #	
Operating Deficit #	
Total Other Assets	-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2021 BUDGET.	5,518,876.87
*In the case of a "Deficit in Operating Surplus Cash",	<u></u>

"other Assets" would be also pledged to cash liabilities.

SCHEDULE OF WATER & SEWER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2020	\$278,238.96
Increased by: Rents Levied	\$9,142,864.68_
Decreased by:	
Collections	\$ 8,859,124.64
Overpayments applied	\$3,804.07
Transfer to Liens	\$
Other	\$334,561.11
	\$9,197,489.82
Balance December 31, 2021	\$223,613.82

SCHEDULE OF WATER & SEWER UTILITY LIENS

_

Balance De	ecember 31, 2020	\$
Increased b	by:	
	Transfers from Accounts Receivable	\$
	Penalties and Costs	\$
	Other	\$
		\$
Decreased	by:	
	Collections	\$
	Other	\$
		\$
Balance De	ecember 31, 2021	\$

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

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

1.	<u>Caused By</u> Emergency Authorization -	Amount Dec. 31, 2020 per Audit <u>Report</u>	Amount in 2021 <u>Budget</u>	Amount Resulting <u>2021</u>	Balance as at <u>Dec. 31, 2021</u>
		\$	\$	\$	\$
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.SA.. 40A:2-3 OR N.J.S.A. 40A:2-51

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

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

UTILITY SPECIAL EMERGENCY

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

48a

jmciver@seaislecitynj.us

Chief Financial Officer

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

	Debit	Credit	2022 Debt Service
Outstanding - January 1, 2021	xxxxxxxx		
Issued	XXXXXXXX		
Paid		*****	
Outstanding - December 31, 2021	-	*****	
	_	-	
2022 Bond Maturities - Assessment Bonds			\$
2022 Interest on Bonds		\$	
WATER & SEWER UTILIT	TY CAPITAL BO	ONDS	
Outstanding - January 1, 2021	xxxxxxxxx	11,265,000.00	
Issued	xxxxxxxx		
Paid	1,515,000.00	xxxxxxxx	
Outstanding - December 31, 2021	9,750,000.00	xxxxxxxx	
	11,265,000.00	11,265,000.00	
2022 Bond Maturities - Capital Bonds			\$ 1,270,000.00
2022 Interest on Bonds		\$ 283,937.50	

INTEREST ON BONDS - WATER & SEWER UTILITY BUDGET

2022 Interest on Bonds (*Items)	\$ 283,937.50	
Less: Interest Accrued to 12/31/2021 (Trial Balance)	\$ 59,148.44	
Subtotal	\$ 224,789.06	
Add: Interest to be Accrued as of 12/31/2022	\$ 52,104.69	
Required Appropriation 2022		\$ 276,893.75

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 LOAN

	Debit	Credit	2022 Debt Service
Outstanding - January 1, 2021	xxxxxxxx		
Issued			
Paid		xxxxxxxx	
Outstanding - December 31, 2021	-	XXXXXXXX	
	-	-	
2022 Loan Maturities			\$
2022 Interest on Loans		\$	
WATER & SEWER U	TILITY LOAN		
Outstanding - January 1, 2021	xxxxxxxx		
Issued	xxxxxxxxx		
Paid		xxxxxxxxx	
Outstanding - December 31, 2021	-	XXXXXXXXX	
	-	-	
2022 Loan Maturities			\$
2022 Interest on Loans		\$	

INTEREST ON LOANS - WATER & SEWER 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	\$	5	-

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 LOAN

	Debit	Credit	2022 Debt Service
Outstanding - January 1, 2021	xxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxxx	
Outstanding - December 31, 2021	-	XXXXXXXX	
	-	-	
2022 Loan Maturities		0	\$
2022 Interest on Loans	\$		
WATER & SEWER UTI	LITY USDA LOA	N	
Outstanding - January 1, 2021	xxxxxxxx	2,308,421.49	
Issued	xxxxxxxx		
Paid	40,829.14	xxxxxxxxx	
Outstanding - December 31, 2021	2,267,592.35		
	2,308,421.49	2,308,421.49	
2022 Loan Maturities			\$ 41,960.44
2022 Interest on Loans		\$ 62,069.56	

INTEREST ON LOANS - WATER & SEWER UTILITY BUDGET

2022 Interest on Loans (*Items)	\$ 62,069.56	
Less: Interest Accrued to 12/31/2021 (Trial Balance)	\$ 2,338.35	
Subtotal	\$ 59,731.21	
Add: Interest to be Accrued as of 12/31/2022	\$ 10,102.21	
Required Appropriation 2022		\$ 69,833.42

LIST OF LOANS ISSUED DURING 2021

Purpose	2022 Maturity	Amount Issued	Date of Issue	Interest Rate

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

	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2021	Date of Maturity	Rate of Interest	20 For Principal	22 For Interest	Interest Computed to (Insert Date)
1.									
2.									
3.									
4.									
5.									
6.									
? _ 7.									
8.									
9 .									
тот	AL	-		-			-	_	

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 NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)

	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2021	Date of Maturity	Rate of Interest	20 For Principal	22 For Interest	Interest Computed to (Insert Date)
1									
2									
3									
4									
5									
6									
2 7									
8									
3 _9									
то	TAL	-		-			-	-	

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

(Do not crowd - add additional sheets)

Sheet 50

DEBT SERVICE SCHEDULE FOR WATER & SEWER UTILITY ASSESSMENT NOTES

Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2021	Date of Maturity	Rate of Interest	20 For Principal	22 For Interest	Interest Computed to (Insert Date)
	Amount	Amount IssuedDate of Issue*IssuedIssue	Amount IssuedDate of Issue*of Note Outstanding Dec. 31, 2021Image: Constraint of the state of	Amount IssuedDate of Issue*of Note Outstanding Dec. 31, 2021of MaturityImage: Constraint of the state of t	Amount IssuedDate of Issue*of Note Outstanding Dec. 31, 2021of Maturityof InterestImage: Constraint of the state of the	Amount Issued Date of Issue* of Note Outstanding Dec. 31, 2021 of Maturity of Interest Contents Image: Content of Issue Image: Content of Issue Image: Content of Interest Image: Content of Interest Image: Content of Interest Image: Content of Issue Image: Content of Issue Image: Content of Issue Image: Content of Issue Image: Content of Issue Image: Content of Issue Image: Content of Issue Image: Content of Issue Image: Content of Issue Image: Content of Issue Image: Content of Issue Image: Content of Issue Image: Content of Issue Image: Content of Issue Image: Content of Issue Image: Content of Issue Image: Content of Issue Image: Content of Issue Image: Content of Issue Image: Content of Issue Image: Content of Issue Image: Content of Issue Image: Content of Issue Image: Content of Issue Image: Content of Issue Image: Content of Issue Image: Content of Issue Image: Content of Issue Image: Content of Issue Image: Content of Issue Image: Content of Issue Image: Content of Issue Image: Content of Issue Image: Content of Issue<	Amount IssuedDate of Issuedof Note Outstanding Dec. 31, 2021of Maturityof Interest $\overline{For Principal}$ $\overline{For Interest}$ Image: Second Sec

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

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

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - January 1, 2021		2022	Expended	Other	Balance - December 31, 2021		
not merely designate by a code number.	Funded	Unfunded	Authorizations		Exponded	Outor	Funded	Unfunded
1479 Various Improvements	78,556.69				4,160.00		74,396.69	
1524 Various Improvements	170,355.22						170,355.22	
1566 Various Improvements	150,999.92						150,999.92	
1589 Various Improvements	699,833.12				(205.07)		700,038.19	
1611 Various Improvements	40,182.35						40,182.35	
1636 Various Improvements	92,789.48	12,351.29			10,646.09		94,494.68	-
1653 Various Improvements		2,467,529.50			574,668.93			1,892,860.57
1674 Various Improvements			980,000.00		717.56			979,282.44
PAGE TOTALS	1,232,716.78	2,479,880.79	980,000.00	-	589,987.51	-	1,230,467.05	2,872,143.01

	IMPROVEMENTS Specify each authorization by purpose. Do		Balance - January 1, 2021			Expended	Other	Balance - December 31, 2021	
	not merely designate by a code number.	Funded	Unfunded	Authorizations				Funded	Unfunded
	PREVIOUS PAGE TOTALS	1,232,716.78	2,479,880.79	980,000.00	-	589,987.51	-	1,230,467.05	2,872,143.01
5ĩ Sh									
Sheet 52.1									
	PAGE TOTALS	1,232,716.78	2,479,880.79	980,000.00	-	589,987.51	-	1,230,467.05	2,872,143.01

	IMPROVEMENTS Specify each authorization by purpose. Do	Balance - Jar		2022		Expended	Other	Balance - Dece	
	not merely designate by a code number.	gnate by a code number. Funded Un	Unfunded	Authorizations				Funded	Unfunded
	PREVIOUS PAGE TOTALS	1,232,716.78	2,479,880.79	980,000.00	-	589,987.51		1,230,467.05	2,872,143.01
Sheet 52.2									
eet									
	PAGE TOTALS	1,232,716.78	2,479,880.79	980,000.00	-	589,987.51	-	1,230,467.05	2,872,143.01

	IMPROVEMENTS Specify each authorization by purpose. Do	Balance - Jar		2022 Expended Other			Balance - December 31, 2021		
	not merely designate by a code number.	by a code number. Funded	Unfunded	Authorizations				Funded	Unfunded
	PREVIOUS PAGE TOTALS	1,232,716.78	2,479,880.79	980,000.00	-	589,987.51	-	1,230,467.05	2,872,143.01
5 2 €									
Sheet 52.3									
	PAGE TOTALS	1,232,716.78	2,479,880.79	980,000.00	-	589,987.51	-	1,230,467.05	2,872,143.01

	IMPROVEMENTS Specify each authorization by purpose. Do	Balance - January 1, 2021		2022 Authorizations		Expended	Other	Balance - December 31, 2021	
	not merely designate by a code number.	Funded	Unfunded	Authorizations				Funded	Unfunded
	PREVIOUS PAGE TOTALS	1,232,716.78	2,479,880.79	980,000.00		589,987.51	-	1,230,467.05	2,872,143.01
Sheet 52.4									
.4 et									
	TOTALS	1,232,716.78	2,479,880.79	980,000.00	-	589,987.51	-	1,230,467.05	2,872,143.01

WATER & SEWER UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

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

WATER & SEWER UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

WATER & SEWER 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
Ordinance #1674	980,000.00	980,000.00	_	_
	000,000.00			
	980,000.00	980,000.00	_	_

WATER & SEWER UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

2021

	Debit	Credit
Balance - January 1, 2021	xxxxxxxx	1,210,808.13
Premium on Sale of Bonds	xxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxx	
Miscellaneous		
Appropriated to Finance Improvement Authorization		XXXXXXXX
Appropriation to 2021 Budget Reserve		xxxxxxxx
Balance - December 31, 2021	1,210,808.13	xxxxxxxx
	1,210,808.13	1,210,808.13