### ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2021 (UNAUDITED)

POPULATION LAST CENSUS
NET VALUATION TAXABLE 2021
MUNICODE
O114
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

		•	•	RECTOR OF TH					
(	CITY		of	LINWOO	D	, County of	AT	LANTIC	
			DO I	NOT USE THESE	SPACES				
		Date		Exa	amined By:				
	1				Preli	minary Check			

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

Examined

(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,		Anthony Strazzeri	, am the Chief Financial
Officer, License #	N-0759	, of the	CITY	of
LINW	OOD	, County of	ATLANTIC	and that the
statements annexed l	hereto and made a	part hereof are true	statements of the financial condition of the L	ocal Unit as 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	astrazzeri@linwoodcity.org
Title	CFO
Address	400 Poplar Avenue, Linwood, NJ 08221
Phone Number	609-926-7974
Fax Number	609-653-2730

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 **LINWOOD** 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)
Certified by me			Ocean City, NJ 08226
this 7th day	Fabruar /	2022	(Address)
this 7th 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.

### CERTIFICATION OF QUALIFYING MUNICIPALITY The outstanding indebtedness of the previous fiscal year is not in excess of 3.5%; 1. All emergencies approved for the previous fiscal year did not exceed 3% of total 2. appropriations; The tax collection rate exceeded 90%; 3. 4. Total deferred charges did not equal or exceed 4% of the total tax levy; There were no "procedural deficiencies" noted by the registered municipal 5. accountant on Sheet 1a of the Annual Financial Statement; and There was **no operating deficit** for the previous fiscal year. 6. 7. The municipality did not conduct an accelerated tax sale for less than 3 consecutive years. The municipality did not conduct a tax levy sale the previous fiscal year and does 8. not plan to conduct one in the current year. The current year budget **does not** contain a Levy or Appropriation "CAP" waiver. 9. The municipality has not applied for Transitional Aid for 2022. 10. The municipality did not adopt a Special Emergency ordinance for COVID-related 11 expenses or loss of revenue (N.J.S.A. 40A:4-53 (I) 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: CITY OF LINWOOD **Chief Financial Officer:** Anthony Strazzeri Signature: astrazzeri@linwoodcity.org Certificate #: N-0759 Date: 1/28/2022 CERTIFICATION OF NON-QUALIFYING MUNICIPALITY

	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 LINWOOD			
Chief Financial Officer:				
Signature:				
Certificate #:				

	21-6000800 Fed I.D. #			
	1 6d 1.D. 11			
	CITY OF LINWOOD			
	Municipality			
	ATLANTIC			
	County			
	•	leral and State Fina Expenditures of Awa		
		Fiscal Year Ending:	December 31, 2021	
	(1)	(2)	(3)	
	Federal programs Expended	State	Other Federal	
	(administered by	Programs	Programs	
	the state)	Expended	Expended	
TOTAL	\$ 348,442.00	599,822.15	\$	
		(CFR) (Uniform Require Single Audit Program Specific X Financial Statemer	oy Title 2 U.S. Code of Federal ements) and OMB 15-08.  Audit ent Audit Performed in Accordal Auditing Standards (Yellow Bo	nce
Note:	All local governments, who are recipreport the total amount of federal an required to comply with Title 2 U.S. Guidance) and OMB 15-08. The sinbeginning with Fiscal Year ending a Federal Regulations (CFR) (Uniform	d state funds expended of Code of Federal Regulati gle audit threshold has be fter 1/1/15. Expenditures	during its fiscal year and the typ ons (CFR) OMB 15-08. (Unifor een been increased to \$750,00	e of audit rm 0
(1)	Report expenditures from federal parafector Federal pass-through funds can be (CFDA) number reported in the State	identified by the Catalog	of Federal Domestic Assistance	
(2)	Report expenditures from state prograss-through entities. Exclude state are no compliance requirements.	•	<u> </u>	•
(3)	Report expenditures from federal pr from entities other than state govern	-	from the federal government or	indirectly
	astrazzeri@linwoodcity.org Signature of Chief Financial Officer		<u>2/7/2022</u> 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**

I hereby	certify that there was r	no "utility fund" on the books of	accou	nt and there was no
utility owned a	nd operated by the	CITY	of	LINWOOD
County of	ATLANTIC	during the year 2021 and t	hat she	eets 40 to 68 are unnecessary.
I have th	erefore removed from	this statement the sheets perta	aining c	nly to utilities.
		Name		astrazzeri@linwoodcity.org
		Title		CFO
(This mu		ief Financial Officer, Comptroll	er, Auc	litor or Registered
Се	rtification is hereby ma	CATION OF TAXABLE PR de that the Net Valuation Taxa the County Board of Taxation	ible of	
_		54:4-35, was in the amount o		931,071,000.00
			SI	dhesley@linwoodcity.org GNATURE OF TAX ASSESSOR  CITY OF LINWOOD  MUNICIPALITY  ATLANTIC

Sheet 2

COUNTY

### 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		2,957,286.11	
INVESTMENTS			
DUE FROM/TO STATE - VETERANS AND SENIO	OR CITIZENS	-	5,417.79
Receivables with Full Reserves:			
TAXES RECEIVABLE:			
PRIOR	3,109.37		
CURRENT	277,461.86		
SUBTOTAL		280,571.23	
TAX TITLE LIENS RECEIVABLE		65,918.87	
PROPERTY ACQUIRED FOR TAXES		28,147.00	
CONTRACT SALES RECEIVABLE		-	
MORTGAGE SALES RECEIVABLE		-	
SEWER RENTS RECEIVABLE		2,844.40	
REVENUE ACCOUNTS RECEIVABLE			
INTERFUNDS RECEIVABLE:			
ANIMAL CONTROL		12,297.86	
GRANT FUND		207,625.71	
DEFERRED CHARGES:			
EMERGENCY			
SPECIAL EMERGENCY (40A:4-55)		_	
DEFICIT		-	
Page Totals:		3,554,691.18	5,417.79

### 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

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	3,554,691.18	5,417.79
APPROPRIATION RESERVES		238,299.82
ENCUMBRANCES PAYABLE		223,414.03
CONTRACTS PAYABLE		
TAX OVERPAYMENTS		2,784.44
PREPAID TAXES		387,141.60
OVERPAID SEWER RENTS		1,300.00
PREPAID SEWER RENTS		379,080.01
DUE TO STATE:		
MARRIAGE LICENCE		275.00
DCA TRAINING FEES		2,500.00
LOCAL SCHOOL TAX PAYABLE		
REGIONAL SCHOOL TAX PAYABLE		
REGIONAL H.S.TAX PAYABLE		
COUNTY TAX PAYABLE		
DUE COUNTY - ADDED & OMMITTED		14,352.91
SPECIAL DISTRICT TAX PAYABLE		
RESERVE FOR TAX APPEAL		
DUE TO OTHER TRUSTS		1,806.62
PAGE TOTAL	3,554,691.18	1,256,372.22
(Do not avoud, add additions	Laborto)	

### 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 3a		3,554,691.18	1,256,372.22
	SUBTOTAL	3,554,691.18	1,256,372.22 "(
RESERVE FOR RECEIVABLES			597,405.07
DEFERRED SCHOOL TAX DEFERRED SCHOOL TAX PAYABLE		-	_
FUND BALANCE			1,700,913.89
	TOTALS	3,554,691.18	3,554,691.18
			I

(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	_	_

<sup>\*</sup>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	109,389.56	
GRANTS RECEIVABLE	456,924.28	
DUE FROM/TO CURRENT FUND		207,625
ENCUMBRANCES PAYABLE		89,334.
APPROPRIATED RESERVES  UNAPPROPRIATED RESERVES		267,753. 1,600.
TOTAL 0	50004004	
TOTALS	566,313.84	566,313

### 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	27,605.75	
DUE TO - CURRENT FUND		12,297.86
DUE TO STATE OF NJ		-
RESERVE FOR ANIMAL CONTROL TRUST FUND		15,307.89
FUND TOTALS	27,605.75	27,605.75
ASSESSMENT TRUST FUND		
CASH	-	
DUE TO -		
RESERVE FOR:		
FUND TOTALS	-	-
MUNICIPAL OPEN SPACE TRUST FUND		
CASH	-	
FUND TOTALS	-	-
LOSAP TRUST FUND		
CASH	164,188.38	
RESERVE FOR LOSAP		164,188.38
FUND TOTALS  (Do not crowd - add addition	164,188.38	164,188.38

### 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	824,416.17	
DUE FROM CURRENT FUND - PAYROLL TRUST	1,806.62	
DAVDOLL TAVEC DAVABLE		0.000.00
PAYROLL TAXES PAYABLE  TAX TITLE LIEN DEDEMBLIONS AND DEFMILING		3,832.66
TAX TITLE LIEN REDEMPTIONS AND PREMIUMS RESERVE FOR MISCELLANEOUS TRUSTS		588,815.57
NESERVE FOR MISCELLANEOUS TRUSTS		233,574.56
OTHER TRUST FUNDS PAGE TOTAL	826,222.79	826,222.79

### 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	826,222.79	826,222.79
OTHER TRUST FUNDS (continued)		
		_
TOTALS	826,222.79	826,222.79

### 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	826,222.79	826,222.79
OTHER TRUST FUNDS (continued)		
		_
TOTALS	826,222.79	826,222.79

### SCHEDULE OF TRUST FUND RESERVES

Amount Dec. 31, 2020

Durnaga	Amount Dec. 31, 2020 per Audit	Pagainta	Diahuraamanta	Balance as at
<u>Purpose</u>	<u>Report</u>	Receipts	<u>Disbursements</u>	Dec. 31, 2021
Public Defender	50.01			50.01
Parking Offenses Adjudication Act	110.01	2.00		112.01
SPZ Trust	19,179.93	23,633.50	10,523.50	32,289.93
Other Trust Disbursement Account	160.02	33,963.87	33,961.32	162.57
Bike Path Maintenance	7,083.06	4,277.30	4,487.30	6,873.06
NJ Water Street Openings	8,163.68	1,202.42	1,382.00	7,984.10
Street Openings	30,533.29	13,297.03	1,883.00	41,947.32
Recycling	5,178.61	1,682.35	4,741.00	2,119.96
Drug Alliance	1,651.37	623.91	460.66	1,814.62
Law Enforcement	627.40	0.21		627.61
Accumulated Absences	35,389.75	10.59		35,400.34
Uniform Fire Safety Fees	1,403.32	0.42		1,403.74
Traffic Control	2,438.85	0.70		2,439.55
Green Trust	0.01			0.01
Police K-9 Donations	3,204.65	6,573.00	5,692.03	4,085.62
Developer's Disbursement Account	701.63	2.81		704.44
Development Fees Account	84,432.85	282.12		84,714.97
Cornerstone Commerce Center, LLC	14.12			14.12
GLB Management, LLC	7,223.74	2.20	7,225.94	-
Peter P. Pindale III	5,323.09	2.29		5,325.38
South Jersey Gas Escrow	5,081.31	0.51	400.00	4,681.82
URS Corporation	823.30	0.08		823.38
				-
				-
				-
				-
				-
				-
				-
				-
				-
PAGE TOTAL \$	218,774.00 \$	85,557.31 \$	70,756.75 \$	233,574.56

### SCHEDULE OF TRUST FUND RESERVES (CONT'D)

Amount Dec. 31, 2020 Balance per Audit as at <u>Purpose</u> Report Receipts **Disbursements** Dec. 31, 2021 PREVIOUS PAGE TOTAL 218,774.00 85,557.31 70,756.75 233,574.56 70,756.75 \$ **PAGE TOTAL** 218,774.00 \$ 85,557.31 \$ 233,574.56

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

			TIES AND					
Title of Liability to which Cash	Audit Balance		RECE	CEIPTS				Balance
and Investments are Pledged	Dec. 31, 2020	Assessments and Liens	Current Budget				Disbursements	Dec. 31, 2021
Assessment Serial Bond Issues:	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
								•
								-
								1
								•
								-
Assessment Bond Anticipation Note Issues:	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
								-
								-
								-
								-
Other Liabilities								-
Trust Surplus								•
*Less Assets "Unfinanced"	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
								-
								-
								-
								•
	1	ı	ı	-	1	1	1	ı
*Show as red figure								

\*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	1,275,646.00	xxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxx	1,275,646.00
CASH	3,391,278.40	
DUE FROM -		
DUE FROM -		
FEDERAL AND STATE GRANTS RECEIVABLE		
DEFERRED CHARGES TO FUTURE TAXATION:		
FUNDED	11,239,101.55	
UNFUNDED	1,275,646.00	
DUE TO -		
PAGE TOTALS	17,181,671.95	1,275,646.00

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

### AS AT DECEMBER 31, 2021

Title of Account	Debit	Credit
PREVIOUS PAGE TOTALS	17,181,671.95	1,275,646.00
BOND ANTICIPATION NOTES PAYABLE		<del>-</del>
GENERAL SERIAL BONDS		9,885,000.00
TYPE 1 SCHOOL BONDS		575,000.00
LOANS PAYABLE		779,101.55
CAPITAL LEASES PAYABLE		-,
RESERVE FOR CAPITAL PROJECTS		
RESERVE FOR PAYMENT OF BONDS AND NOTES		460,146.73
RESERVE FOR IMPROVEMENTS TO SEWER SYSTEM		25,000.00
		,
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		2,659,324.71
UNFUNDED		793,365.22
		,
ENCUMBRANCES PAYABLE		610,041.98
		,
RESERVE TO PAY BANS		
CAPITAL IMPROVEMENT FUND		117,755.00
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL FUND BALANCE		1,290.76
	17,181,671.95	17,181,671.95

### **CASH RECONCILIATION DECEMBER 31, 2021**

	Cas	h	Less Checks	Cash Book
	*On Hand	On Deposit	Outstanding	Balance
Current	10,255.48	2,972,911.29	25,880.66	2,957,286.11
Grant Fund		109,389.56		109,389.56
Trust - Animal Control		27,605.76	0.01	27,605.75
Trust - Assessment				-
Trust - Municipal Open Space				-
Trust - LOSAP		164,188.38		164,188.38
Trust - CDBG		·		-
Trust - Other	40,831.24	830,361.45	46,776.52	824,416.17
Trust - Arts and Culture		·		-
General Capital		3,391,278.40		3,391,278.40
				-
UTILITIES:				
				-
				-
				-
				-
				_
				_
				_
				-
				-
				-
				-
				_
				_
				_
				_
				_
				_
 Total	51,086.72	7,495,734.84	72,657.19	7,474,164.37

<sup>\*</sup> Include Deposits In Transit

### **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:	astrazzeri@linwoodcity.org	Title:	CFO	

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

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

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

EIST DANKS AND AMOUNTS SUITONING	EASH OIV DEFOSIT
DCEAN FIRST BANK:	
CURRENT FUND	6,472,038.45
CITY CLERK	1,540.80
ANIMAL CONTROL FUND	27,605.76
PAYROLL AGENCY	47,295.76
NET PAYROLL	0.01
SPZ TRUST FUND	33,106.94
DEVELOPMENT FEES ACCOUNT	84,714.97
DEVELOPER'S ESCROW ACCOUNT	761.94
CORNERSTONE COMMERCE	14.12
URS CORPORATION	823.38
PETER P. PINDALE, III	5,325.38
SOUTH JERSEY GAS	4,681.82
GLB MANAGEMENT LLC	_
OTHER TRUST DISBURSEMENT ACCOUNTS	62.07
FIRE SAFETY	1,403.74
BIKE PATH	6,873.06
PUBLIC DEFENDER	50.01
RECYCLING	2,119.96
ALLIANCE DONATIONS	1,814.62
STREET OPENINGS	41,947.32
ACCUMULATED ABSENCES	35,400.34
NJ WATER STREET OPENDINGS	7,984.10
POAA PARKING FEES	112.01
LAW ENFORCEMENT TRUST	627.61
TRAFFIC CONTROL	2,439.55
GREEN TRUST	0.01
POLICE K-9 FUND	4,085.62
TAX TITLE LIEN REDEMPTION	548,717.11
AA CC MUTUAL	
MASS MUTUAL LOSAP	164,188.38
LUSAF	104,100.50
PAGE TOTAL	7,495,734.84

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"

PREVIOUS PAGE TOTAL	7,495,734.84
TOTAL PAGE	7,495,734.84

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
FEDERAL GRANTS:						1
Federal Emergency Management Assistance:						•
Hazard Mitigation Grant Program - Lifeline						
Life Safety Energy Resilience Program	75,000.00					75,000.00
Community Development Block Grant	11,314.00					11,314.00
Community Development Block Grant - 2019						
Walkway at Recreation Fields	45,000.00					45,000.00
						ı
STATE GRANTS:						•
New Jersey Transportation Trust Fund						
Resurfacing of the Brighton Drive						•
Development Area	39,443.00		39,443.00			•
Reconstruction of Wabash Avenue	315,000.00		222,408.23			92,591.77
Bike Path Extension	127,000.00					127,000.00
Resurfacing of Wabash Avenue-Phase 2		285,000.00	213,750.00			71,250.00
						•
Garden State Historic Preservation Trust	57,529.81		51,041.51			6,488.30
Clean Communities Program		18,181.67	18,181.67			•
						•
PAGE TOTALS	670,286.81	303,181.67	544,824.41	ı	ı	428,644.07

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

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

Balance	Dec. 31, 2021	32 456,924.28		•								,	,	32 456.924.28
Cancelled		2,798.32												2.798.32
od Other		1												•
Received		556,758.98												556.758.98
2021 2021 Budget	Revenue Realized	318,308.56												318,308.56
Balance	Jan. 1, 2021	698,173.02												698,173.02
Grant		PREVIOUS PAGE TOTALS				CL	eet	10						TOTALS

		7 7		A .			
tuorO	Bolono	Transferred from 2021	I from 2021		200	60  0000	0000
	Jan. 1, 2021	Budget	adget Appropriation  By 40A:4-87				Dec. 31, 2021
FEDERAL GRANTS:							1
Federal Emergency Management Assistance							•
Hazard Mitigation Grant Program - Lifeline/Life							•
Safety Energy Resilience Program	41,943.00						41,943.00
Community Development Block Grant - 2019							•
Walkway at Recreation Fields	17,765.45			-			17,765.45
							ı
Sh							ı
STATE GRANTS:							
New Jersey Transportation Trust Fund:							•
Reconstruction of Bartlett, Marie, Richards.							•
and VanSant Avenues	8,000.00						8,000.00
Reconstruction of Wabash Avenue	282,000.00			281,726.00			274.00
Bike Path Extension	127,000.00						127,000.00
Resurfacing of Wabash Avenue Phase 2 - 2021		285,000.00		284,995.00			5.00
							1
Clean Communities Program	16.98	18,181.67		18,182.93			15.72
Recycling Tonnage Grant	8,412.25	7,986.96		7,986.96			8,412.25
							1
PAGE TOTALS	485,137.68	311,168.63	-	592,890.89	_	-	203,415.42

		117					
Grant	Balance	ransterred from 2021   Budget Appropriations	rred from 2021 Appropriations	Expended	Other	Cancelled	Balance
	Jan. 1, 2021	Budget	Appropriation By 40A:4-87				Dec. 31, 2021
PREVIOUS PAGE TOTALS	485,137.68	311,168.63	1	592,890.89	1	-	203,415.42
							1
Body Armor Replacement Fund	5,142.31	1,543.51		5,636.70			1,049.12
Drunk Driving Enforcement - 2016	1,542.40			1,294.56			247.84
Drunk Driving Enforcement - 2012	103.51						103.51
							1
							1
LOCAL FUNDS:							1
Atlantic County Drug Alliance - County	17,890.37	2,798.31	2,798.32	2,798.31		2,798.32	17,890.37
Atlantic County Drug Alliance - Local	12,521.35	699.58	932.77	699.58		932.77	12,521.35
Clara Glen Pet Cemetery Grant	30,026.02			•			30,026.02
Frank H. Stewart Trust - Seaview Open Space	2,499.71						2,499.71
							1
							ı
							1
							ı
							1
							1
							•
PAGE TOTALS	554,863.35	316,210.03	3,731.09	603,320.04	-	3,731.09	267,753.34

	LEDENAL		IF OWNER				
Grant	Balance	Transferred Budget App	Transferred from 2021 Budget Appropriations	Expended	Other	Cancelled	Balance
	Jan. 1, 2021	Budget	Appropriation By 40A:4-87				Dec. 31, 2021
PREVIOUS PAGE TOTALS	554,863.35	316,210.03	3,731.09	603,320.04	-	3,731.09	267,753.34
							_
							-
							-
							-
							-
							_
							_
							_
							_
							-
							-
							_
							_
							_
							_
							_
							-
							1
PAGE TOTALS	554,863.35	316,210.03	3,731.09	603,320.04	-	3,731.09	267,753.34

bolloons of	Dec. 31, 2021	3,731.09										
rotto		-										
	ס ס ס	603,320.04										
from 2021	Appropriation By 40A:4-87	3,731.09										
Transferred from 2021	Budget Appropriations  Budget Appropria	316,210.03										
00000	Jan. 1, 2021	554,863.35										
tacas		PREVIOUS PAGE TOTALS										

		Transferred	from 2021			
Grant	Balance	Budget App	propriations	Received	Other	Balance
	Jan. 1, 2021	Budget	Budget Appropriation By 40A:4-87			Dec. 31, 2021
PREVIOUS PAGE TOTALS	ı	1	1	1	ı	ı
						1
STATE GRANTS:						1
Drunk Driving Enforcement Fund	1,600.00					1,600.00
						•
						1
						1
						1
eet						1
						1
						1
						1
						-
						1
						1
						1
						1
						1
TOTALS	1,600.00	-	-	-	_	1,600.00

### \*LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance - January 1, 2021	xxxxxxxxxx	xxxxxxxxx
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	12,934,200.00
Paid	12,934,200.00	xxxxxxxxx
Balance - December 31, 2021	xxxxxxxxxx	xxxxxxxxx
School Tax Payable #	-	xxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2021 - 2022)		xxxxxxxxx
* Not including Type 1 school debt service, emergency authorizations-schools, transfer to	12,934,200.00	12,934,200.00

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

<sup>#</sup> 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 #	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	xxxxxxxxx
School Tax Payable #	-	xxxxxxxxx
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	xxxxxxxxx
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	6,542,328.00
Paid	6,542,328.00	xxxxxxxxx
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.	6,542,328.00	6,542,328.00

### **COUNTY TAXES PAYABLE**

	Debit	Credit
Balance - January 1, 2021	xxxxxxxxxx	xxxxxxxxx
County Taxes	xxxxxxxxxx	
Due County for Added and Omitted Taxes	xxxxxxxxxx	9,325.42
2021 Levy:	xxxxxxxxxx	xxxxxxxxx
General County	xxxxxxxxxx	4,461,351.66
County Library	xxxxxxxxxx	
County Health	xxxxxxxxxx	239,031.79
County Open Space Preservation	xxxxxxxxxx	47,261.85
Due County for Added and Omitted Taxes	xxxxxxxxxx	13,776.81
Paid	4,756,394.62	xxxxxxxxx
Balance - December 31, 2021	xxxxxxxxxx	xxxxxxxxx
County Taxes		xxxxxxxxx
Due County for Added and Omitted Taxes	14,352.91	xxxxxxxxx
	4,770,747.53	4,770,747.53

### SPECIAL DISTRICT TAXES

	Debit	Credit
Balance - January 1, 2021	xxxxxxxxxx	
2021 Levy: (List Each Type of District Tax Separately - See Footnote	) xxxxxxxxxx	xxxxxxxxx
Fire -	xxxxxxxxxx	xxxxxxxxx
Sewer -	xxxxxxxxxx	xxxxxxxxx
Water -	xxxxxxxxx	xxxxxxxxx
Garbage -	xxxxxxxxxx	xxxxxxxxx
	xxxxxxxxxx	xxxxxxxxx
	xxxxxxxxxx	xxxxxxxxx
	xxxxxxxxx	xxxxxxxxx
Total 2021 Levy	xxxxxxxxxx	-
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	126,558.00	126,558.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government Services			_
Miscellaneous Revenue Anticipated:	xxxxxxxxx	xxxxxxxx	xxxxxxxx
Adopted Budget	3,399,361.24	3,469,014.67	69,653.43
Added by N.J.S.A. 40A:4-87 (List on 17a)	2,798.32	2,798.32	
			-
			-
Total Miscellaneous Revenue Anticipated	3,402,159.56	3,471,812.99	69,653.43
Receipts from Delinquent Taxes	220,000.00	211,554.12	(8,445.88)
Amount to be Raised by Taxation:	xxxxxxxx	xxxxxxxx	xxxxxxxxx
(a) Local Tax for Municipal Purposes	8,645,728.59	xxxxxxxx	xxxxxxxx
(b) Addition to Local District School Tax	367,000.00	xxxxxxxx	xxxxxxxx
(c) Minimum Library Tax	314,735.00	xxxxxxxx	xxxxxxxx
Total Amount to be Raised by Taxation	9,327,463.59	9,589,293.89	261,830.30
	13,076,181.15	13,399,219.00	323,037.85

### ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	xxxxxxxx	33,327,244.00
Amount to be Raised by Taxation	xxxxxxxxx	xxxxxxxx
Local District School Tax	12,934,200.00	xxxxxxxx
Regional School Tax	-	xxxxxxxx
Regional High School Tax	6,542,328.00	xxxxxxxx
County Taxes	4,747,645.30	xxxxxxxx
Due County for Added and Omitted Taxes	13,776.81	xxxxxxxx
Special District Taxes	-	xxxxxxxx
Municipal Open Space Tax		xxxxxxxx
Municipal Arts and Culture Tax		xxxxxxxx
Reserve for Uncollected Taxes	xxxxxxxx	500,000.00
Deficit in Required Collection of Current Taxes (or)	xxxxxxxxx	-
Balance for Support of Municipal Budget (or)	9,589,293.89	xxxxxxxx
*Excess Non-Budget Revenue (see footnote)		xxxxxxxx
*Deficit Non-Budget Revenue (see footnote)	xxxxxxxxx	
*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.	33,827,244.00	33,827,244.00

### 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
Municipal Alliance - County	2,798.32	2,798.32	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
PAGE TOTALS  Thereby cartify that the above list of Chapter 150 inserti	2,798.32	2,798.32	-

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:	astrazzeri@linwoodcity.org
	Sheet 17a

### 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	2,798.32	2,798.32	-
		-	
		-	
		-	-
		-	
		-	-
		-	
		-	-
		-	-
		-	-
		-	-
		-	
		-	-
		-	
		-	<u> </u>
		-	<u> </u>
		-	<u> </u>
		-	
		-	
		-	<u> </u>
		-	<u> </u>
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	
		-	-
		-	-
		-	-
TOTALS	2,798.32	2,798.32	-

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:	astrazzeri@linwoodcity.org
	Sheet 17a Totals

### STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2021

2021 Budget As Adopted		13,073,382.83
2021 Budget - Added by N.J.S.A. 40A:4-87		2,798.32
Appropriated for 2021 (Budget Statement Item 9)		13,076,181.15
Appropriated for 2021 by Emergency Appropriation (Budget Statement Item 9)		
Total General Appropriations (Budget Statement Item 9)		13,076,181.15
Add: Overexpenditures (see footnote)		
Total Appropriations and Overexpenditures	13,076,181.15	
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	12,266,859.06	
Paid or Charged - Reserve for Uncollected Taxes	500,000.00	
Reserved		
Total Expenditures		13,005,158.88
Unexpended Balances Canceled (see footnote)		71,022.27

### **FOOTNOTES** - RE: OVEREXPENDITURES

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

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

### SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

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

### **RESULTS OF 2021 OPERATIONS**

### **CURRENT FUND**

	Debit	Credit
Excess of Anticipated Revenues:	xxxxxxxx	xxxxxxxx
Miscellaneous Revenues anticipated	xxxxxxxx	69,653.43
Delinquent Tax Collections	xxxxxxxxx	
	xxxxxxxx	
Required Collection of Current Taxes	xxxxxxxx	261,830.30
Unexpended Balances of 2021 Budget Appropriations	xxxxxxxx	71,022.27
Miscellaneous Revenue Not Anticipated	xxxxxxxxx	248,392.06
Miscellaneous Revenue Not Anticipated: Proceeds of Sale of Foreclosed Property (Sheet 27)	xxxxxxxxx	_
Payments in Lieu of Taxes on Real Property	xxxxxxxx	
Sale of Municipal Assets	xxxxxxxxx	
Unexpended Balances of 2020 Appropriation Reserves	xxxxxxxxx	221,068.12
Prior Years Interfunds Returned in 2021	xxxxxxxxx	0.21
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)	xxxxxxxx	xxxxxxxx
Balance - January 1, 2021	-	xxxxxxxx
Balance - December 31, 2021	xxxxxxxxx	
Deficit in Anticipated Revenues:	xxxxxxxxx	xxxxxxxx
Miscellaneous Revenues Anticipated	-	xxxxxxxx
Delinquent Tax Collections	8,445.88	xxxxxxxx
		xxxxxxxx
Required Collection on Current Taxes	-	xxxxxxxx
Interfund Advances Originating in 2021		xxxxxxxx
Deficit Balance - To Trial Balance (Sheet 3)	xxxxxxxx	-
Surplus Balance - To Surplus (Sheet 21)	863,520.51	xxxxxxxx
	871,966.39	871,966.39

### SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
PREVIOUS PAGE TOTALS	-
ACCIDENT REPORTS AND GUN PERMITS	1,409.44
SENIOR CITIZEN & VETERAN'S ADMIN FEE	990.00
FORECLOSURE FEES	9,000.00
INSURANCE REFUNDS	16,501.76
STATE OF NEW JERSEY-SEAVIEW AVENUE LAND PURCHASE	3,096.75
STATE OF NEW JERSEY FEMA HURRICAN ISAISA FUNDS	111,024.72
STATE OF NEW JERSEY DLPS SUPERSTORM SANDY REIMBURSEMENT	33,057.00
MISCELLANEOUS POLICE FEES	1,007.04
OTHER MISCELLANEOUS REFUNDS	337.18
MUNICIPAL COURT-UNCASHED CHECKS	204.00
RESTITUTION	1,035.17
CLERK-TOWING LICENSES	500.00
SALE OF MUNICIPAL ASSETS-GOVDEALS	70,049.00
MISCELLANEOUS TAX OFFICE	180.00
	040,000,00
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	248,392.06

### SURPLUS - CURRENT FUND YEAR 2021

	Debit	Credit
1. Balance - January 1, 2021	xxxxxxxx	963,951.38
2.	xxxxxxxx	
3. Excess Resulting from 2021 Operations	xxxxxxxx	863,520.51
4. Amount Appropriated in the 2021 Budget - Cash	126,558.00	xxxxxxxx
<ol> <li>Amount Appropriated in 2021 Budget - with Prior Written Consent of Director of Local Government Services</li> </ol>	-	xxxxxxxx
6.		xxxxxxxx
7. Balance - December 31, 2021	1,700,913.89	xxxxxxxx
	1,827,471.89	1,827,471.89

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

Cash	2,957,286.11
Investments	
Sub Total	2,957,286.11
Deduct Cash Liabilities Marked with "C" on Trial Balance	1,256,372.22
Cash Surplus	1,700,913.89
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"	1,700,913.89

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) #			\$	33,557,656.50
	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.			\$	91,503.91
4.	Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.			\$	
5b.	Subtotal 2021 Levy \$ 33,649,160.41 Reductions Due to Tax Appeals** Total 2021 Tax Levy			\$ <u></u>	33,649,160.41
6.	Transferred to Tax Title Liens			\$	8,070.23
7.	Transferred to Foreclosed Property			\$	
8.	Remitted, Abated or Canceled			\$	36,384.32
9.	Discount Allowed			\$	
10.	Collected in Cash: In 2020	\$_	426,901.01		
	In 2021*	\$_	32,542,475.43		
	Homestead Benefit Credit	\$_	307,367.56		
	State's Share of 2021 Senior Citizens and Veterans Deductions Allowed	\$_	50,500.00	_	
	Total To Line 14	\$_	33,327,244.00	=	
11.	Total Credits			\$	33,371,698.55
12.	Amount Outstanding December 31, 2021			\$	277,461.86
13.	Percentage of Cash Collections to Total 2021 Levy, (Item 10 divided by Item 5c) is 99.04%				
Note	e: If municipality conducted Accelerated Tax Sale or Tax Levy S	Sale	check here a	nd co	mplete sheet 22a
14.	Calculation of Current Taxes Realized in Cash:				
	Total of Line 10 Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	\$_ \$_	33,327,244.00	- <u> </u>	
	To Current Taxes Realized in Cash (Sheet 17)	\$_	33,327,244.00	_	
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	e to			

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

be shown as Item 13 is 69.99% and not 70.00%, nor 69.999%.

<sup>\*</sup> Include overpayments applied as part of 2021 collections.

<sup>\*\*</sup> 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)	\$ 33,327,244.00
LESS: Proceeds from Accelerated Tax Sale	
Net Cash Collected	\$ 33,327,244.00
Line 5c (sheet 22) Total 2021 Tax Levy	\$ 33,649,160.41
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is	99.04%

### (2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22)	\$ 33,327,244.00
LESS: Proceeds from Tax Levy Sale (excluding premium)	
Net Cash Collected	\$ 33,327,244.00
Line 5c (sheet 22) Total 2021 Tax Levy	\$ 33,649,160.41
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is	 99.04%

### 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	6,417.79
2. Senior Citizens Deductions Per Tax Billings	5,250.00	xxxxxxxx
3. Veterans Deductions Per Tax Billings	44,000.00	xxxxxxxx
4. Deductions Allowed By Tax Collector	1,250.00	xxxxxxxx
5. Deductions Allowed By Tax Collector - Prior Year Taxes (2020)		
6.		
7. Deductions Disallowed By Tax Collector	xxxxxxxx	
8. Deductions Disallowed By Tax Collector - Prior Year Taxes (2020)	xxxxxxxx	
9. Received in Cash from State	xxxxxxxx	49,500.00
10.		
11.		
12. Balance - December 31, 2021	xxxxxxxx	xxxxxxxx
Due From State of New Jersey	xxxxxxxx	-
Due To State of New Jersey	5,417.79	xxxxxxxx
	55,917.79	55,917.79

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

Line 2	5,250.00
Line 3	44,000.00
Line 4	1,250.00
Sub - Total	50,500.00
Less: Line 7	-
To Item 10, Sheet 22	50,500.00

### 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		xxxxxxxxx	xxxxxxxx
Interest Earned on Taxes Pending Appeals		xxxxxxxxx	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 Date of Payment)  Closed to Results of Operation (Portion of Appeal won by Municipality, including Interest)			XXXXXXXXX
Balance - December 31, 2021		-	xxxxxxxx
Taxes Pending Appeals*		xxxxxxxx	xxxxxxxx
Interest Earned on Taxes Pending Appeals		xxxxxxxx	xxxxxxxx
*Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by December 31, 2021	า	-	-

swashington@linwoodcity.org
Signature of Tax Collector

T-8166
License # Date

### SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

		Debit	Credit
1. Balance - January 1, 2021	269,783.36	xxxxxxxx	
A. Taxes	211,934.72	xxxxxxxx	xxxxxxxx
B. Tax Title Liens	57,848.64	xxxxxxxx	xxxxxxxx
2. Canceled:		xxxxxxxxx	xxxxxxxx
A. Taxes		xxxxxxxxx	
B. Tax Title Liens		xxxxxxxxx	
3. Transferred to Foreclosed Tax Title Liens:		xxxxxxxxx	xxxxxxxx
A. Taxes		xxxxxxxx	
B. Tax Title Liens		xxxxxxxxx	
4. Added Taxes		2,728.77	xxxxxxxx
5. Added Tax Title Liens			xxxxxxxx
6. Adjustment between Taxes (Other than Current Year) and	Tax Title Liens;	xxxxxxxxx	
A. Taxes - Transfers to Tax Title Liens		xxxxxxxxx	(1)
B. Tax Title Liens - Transfers from Taxes		(1) -	xxxxxxxx
7. Balance Before Cash Payments		xxxxxxxx	272,512.13
8. Totals		272,512.13	272,512.13
9. Balance Brought Down		272,512.13	xxxxxxxx
10. Collected:		xxxxxxxxx	211,554.12
A. Taxes	211,554.12	xxxxxxxxx	xxxxxxxx
B. Tax Title Liens	-	xxxxxxxxx	xxxxxxxx
11. Interest and Costs - 2021 Tax Sale		-	xxxxxxxx
12. 2021 Taxes Transferred to Liens		8,070.23	xxxxxxxx
13. 2021 Taxes		277,461.86	xxxxxxxx
14. Balance - December 31, 2021	T	xxxxxxxx	346,490.10
A. Taxes	280,571.23	xxxxxxxxx	xxxxxxxx
B. Tax Title Liens	65,918.87	xxxxxxxxx	xxxxxxxx
15. Totals		558,044.22	558,044.22

16.	Percentage of Cash Collections to Adj	usted Amount C	utstanding
	(Item No. 10 divided by Item No. 9) is	77.63%	

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

<sup>17.</sup> Item No.14 multiplied by percentage shown above is maximum amount that may be anticipated in 2022.

### SCHEDULE OF FORECLOSED PROPERTY

(PROPERTY ACQUIRED BY TAX TITLE LIEN LIQUIDATION)

		Debit	Credit
1. Ba	alance - January 1, 2021	28,147.00	xxxxxxxx
2. Fo	reclosed or Deeded in 2021	xxxxxxxx	xxxxxxxx
3.	Tax Title Liens	-	xxxxxxxx
4.	Taxes Receivable	-	xxxxxxxx
5A.			xxxxxxxx
5B.		xxxxxxxx	
6.	Adjustment to Assessed Valuation		xxxxxxxx
7.	Adjustment to Assessed Valuation	xxxxxxxx	
8. Sa	iles	xxxxxxxx	xxxxxxxx
9.	Cash *	xxxxxxxx	
10.	Contract	xxxxxxxx	
11.	Mortgage	xxxxxxxx	
12.	Loss on Sales	xxxxxxxx	
13.	Gain on Sales		xxxxxxxx
14. Ba	ılance - December 31, 2021	xxxxxxxxx	28,147.00
		28,147.00	28,147.00

### **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	xxxxxxxx	-
	-	-

### 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	xxxxxxxx	-
	-	-

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

### DEFERRED CHARGES - MANDATORY CHARGES ONLY -

### CURRENT, TRUST, AND GENERAL CAPITAL FUNDS

(Do not include the emergency authorizations pursuant to N.J.S.A. 40A:4-55, N.J.S.A. 40A:4-55.1 or N.J.S.A. 40A:4-55.13 listed on Sheets 29 and 30.)

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

<sup>\*</sup>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.			<b>5</b>
3.			\$
4.			\$
5.			5

### JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

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

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

Balance	Dec. 31, 2021	1	1	1	1	1	1	•	1	ı	1	1	1	•	1	1
REDUCED IN 2021	Canceled By Resolution															ı
REDUC 20	By 2021 Budget															•
Balance	Dec. 31, 2020															-
Not Less Than	1/5 of Amount Authorized*															
Amount	Authorized															ı
Purpose																Totals
Date					_		_				_		_			

astrazzeri@linwoodcity.org 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

\* 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 Chief Financial Officer

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

		Dec. 31, 2021	1	ı	ı	ı	1	1	1	1	1	1	1	1	1	1	,
REDUCED IN	2021	Canceled By Resolution															'
REDU	20	By 2021 Budget															-
	Balance	Dec. 31, 2020															•
	Not Less Than	1/3 of Amount Authorized*															,
	Amount	Authorized															,
	Purpose																Totals
	Date				_												

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

astrazzeri@linwoodcity.org

\* 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. Chief Financial Officer

### 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	11,135,000.00	
Issued	xxxxxxxx		
Paid	1,250,000.00	xxxxxxxx	
Outstanding - December 31, 2021	9,885,000.00	XXXXXXXX	
	11,135,000.00	11,135,000.00	
2022 Bond Maturities - General Capital Bonds			\$ 1,320,000.00
2022 Interest on Bonds*		\$ 338,450.00	
ASSESSMENT SEF	RIAL 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)			\$ 338,450.00

### LIST OF BONDS ISSUED DURING 2021

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

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

### **GREEN TRUST LOAN**

	1		
	Debit	Credit	2022 Debt Service
Outstanding - January 1, 2021	xxxxxxxx	14,323.22	
Issued	xxxxxxxx		
Paid	9,501.22	xxxxxxxx	
Refunded			
Outstanding - December 31, 2021	4,822.00	xxxxxxxx	
	14,323.22	14,323.22	
2022 Loan Maturities			\$ 4,822.00
2022 Interest on Loans			\$ 48.21
Total 2022 Debt Service for Green Trust Loan			\$ 4,870.21
ENVIRONMENTAL INFRASTI	RUCTURE TRUST	ΓLOAN	
Outstanding - January 1, 2021	xxxxxxxx	848,055.70	
Issued	xxxxxxxx		
Paid	73,776.15	xxxxxxxx	
Outstanding - December 31, 2021	774,279.55	xxxxxxxx	
	848,055.70	848,055.70	
2022 Loan Maturities			\$ 78,776.15
2022 Interest on Loans			\$ 9,974.00
Total 2022 Debt Service for Environmental Infrastr	ucture Trust Loan		\$ 88,750.15

### 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**

	1		1
	Debit	Credit	2022 Debt Service
Outstanding - January 1, 2021	xxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxx	<u> </u>
Refunded			
Outstanding - December 31, 2021	-	xxxxxxxx	1
	-	-	
2022 Loan Maturities			\$
2022 Interest on Loans			\$
Total 2022 Debt Service for Loan			\$ -
LOA	N		
Outstanding - January 1, 2021	xxxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxx	_
			_
Outstanding - December 31, 2021	-	xxxxxxxx	
	-	-	]
2022 Loan Maturities			\$
2022 Interest on Loans			\$
Total 2022 Debt Service for Loan			\$ -

### LIST OF LOANS ISSUED DURING 2021

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

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

### **LOAN**

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

### LIST OF LOANS ISSUED DURING 2021

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

### SCHEDULE OF BONDS ISSUED AND OUTSTANDING AND 2022 DEBT SERVICE FOR BONDS

TYPE I SCHOOL TERM BONDS

	Debit	Credit	2022 Debt Service
Outstanding - January 1, 2021	xxxxxxxx		
Paid		xxxxxxxxx	
Outstanding - December 31, 2021	-	xxxxxxxx	
	-	-	
2022 Bond Maturities - Term Bonds		\$	
2022 Interest on Bonds		\$	
TYPE I SCHOOL S	ERIAL BONDS		
Outstanding - January 1, 2021	xxxxxxxx	940,000.00	
Issued	xxxxxxxx		
Paid	365,000.00	xxxxxxxx	
Outstanding - December 31, 2021	575,000.00	xxxxxxxx	
	940,000.00	940,000.00	
2022 Interest on Bonds		\$ 17,250.00	
2022 Bond Maturities - Term Bonds			\$ 185,000.00
Total "Interest on Bonds - Type I School Debt Sen	vice" (*Items)		\$ 17,250.00

### 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

		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)

Interest Computed to	(Insert Date)									
Requirements	For Interest**								-	
2022 Budget Requirements	For Principal								-	
Rate	Interest									issued annually.
Date of	Maturity									of the original amount
Amount of Note	Outstanding Dec. 31, 2021								1	ired at the rate of 20%
Original Date of	lssue*									Such notes must be ret
Original Amount	lssued								•	. 40A:2-8(b) with "C".
Title or Purpose of Issue									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.

(Do not crowd - add additional sheets) 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

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

written intent of permanent financing submitted with statement.

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

Title or Purpose of Issue	Original	Original Date of	Amount	Date	Rate	2022 Budget I	2022 Budget Requirements	Interest Computed to
	lssued	lssue*	Outstanding Dec. 31, 2021	Maturity	Interest	For Principal	For Interest**	(Insert Date)
PREVIOUS PAGE TOTALS	,		-			1	-	
thos								
PAGE TOTALS	1		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.	A. 40A:2-8(b) with "C". §	Such notes must be ret	ired at the rate of 20% o	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.

(Do not crowd - add additional sheets) 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.

\*\* 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	Original Date of	Amount of Note	Date	Rate	2022 Budget I	2022 Budget Requirements	Interest Computed to
	lssued	lssue*	Outstanding Dec. 31, 2021	Maturity	Interest	For Principal	For Interest**	(Insert Date)
PREVIOUS PAGE TOTALS	,		1			1	-	
oot								
PAGE TOTALS	1		1			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.	4. 40A:2-8(b) with "C". १	Such notes must be ret	ired at the rate of 20% o	of the original amount	issued annually.			

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

(Do not crowd - add additional sheets) 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 "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.

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

written intent of permanent financing submitted with statement.

### DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

Original Issue*         Amount Date of Outstanding Issue*         Amount of Note Dec. 31, 2021         Part of Note Dec. 31, 2021         Por Principal Impress (Insert Date)         Interest of Interest of Interest of Interest of Interest of Insert Date)         Interest of In									
Issue* Outstanding Maturity Interest For Principal For Interest**  Dec. 31, 2021  Dec. 31, 2021		Original Amount	Original Date of	Amount of Note	Date of	Rate of	2022 Budget	Requirements	Interest Computed to
		lssued	lssue*	Outstanding Dec. 31, 2021	Maturity	Interest	For Principal	For Interest**	(Insert Date)
	Total			1	٠		ı	1	

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

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

(Do not crowd - add additional sheets)

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - January 1, 2021	naary 1, 2021	2021	Other	Expended	Authorizations	Balance - December 31, 2021	mber 31, 2021
not merely designate by a code number.	Funded	Unfunded	Authorizations			Canceled	Funded	Unfunded
Ord 14-2007 Various Improvements								
c. Office Equipment and Computers	1,163.00						1,163.00	
g. Improvements to Roads	4.27						4.27	
h. Improvements to Buildings & Grounds	0.13						0.13	
Ord 14-2008 Various Improvements								
a. Improvements to Buildings & Grounds	1.17						1.17	
d. Purchase of Various Vehicles	1,179.00						1,179.00	
e. Improvements to Roadways	80.22						80.22	
Ord 11-2009 Various General Improvements								
a. Improvements to Roads & Drainage	0.19						0.19	
b. Purchase of Trash Truck	0.38						0.38	
Ord 08-2010 Clean Water Project - NEIF	676,760.19						676,760.19	
Ord 09-2010 Purchase of Police Vehicle	413.00						413.00	
Page Total	679,601.55		٠	-		-	679,601.55	1
Place an * before each item of "Improvement" which represents a funding or refunding of an emergency authorization.	s a funding or refunding	of an emergency author	ization					

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

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

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - January 1, 2021	nuary 1, 2021	2021	Other	Expended	Authorizations	Balance - December 31, 2021	mber 31, 2021
not merely designate by a code number.	Funded	Unfunded	Authorizations			Canceled	Funded	Unfunded
PREVIOUS PAGE TOTALS	679,601.55	1	-	-	-	-	679,601.55	
Ord 10-2010 Various General Improvements								
c. Sewer System Improvements	1,904.98						1,904.98	
Ord 10-2011 Various General Improvements								
b. Purchase of Public Safety Equipment	494.73						494.73	
Ord 15-2011 Refunding Bond Issue		700,000.00						700,000.00
Ch								
Ord 13-2012 Various General Improvements								
d. Improvements to Recreation Fields	304.00						304.00	
Ord 12-2014 Demolition of Poplar Avenue								
School and Related Improvements	3,299.47				3,299.47		0.00	
Ord 14-2014 Various General Improvements								
b. Improvements to Sanitary Sewer System				1,595.00			1,595.00	
PAGE TOTALS	685,604.73	700,000.00	٠	1,595.00	3,299.47	-	683,900.26	700,000.00
Place an * before each item of "Improvement" which represents a funding or refunding of an emergency authorization	s a funding or refunding	of an emergency authori	zation					

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.)

Balance - January 1, 2021         Other         Expended         Authorizations         Balance - December 3           Funded         Unfunded         Authorizations         1,585.00         3,299.47         -         683,900.26           6,224.60         -         6,224.60         -         6,224.60         -         -           2,713.75         467.50         4479.54         3,193.29         -         -           467.50         467.50         467.50         -         -           161,319.11         72,878.45         88,440.66         -         -           26,333.26         72,878.45         88,440.66         -         -           26,333.26         26,333.26         -         -         -           26,333.26         776,345.37         -         -         -									
SPACE TOTALS         Funded         Authorizations         Canceled         Funded         Turded         Turded         Turded         Authorizations         Canceled         Funded         Turded         Turded         Turded         Funded         Turded         Turded         Turded         Turded         Turded         Funded         Turded         Turded         Funded         Turded         Turded         Funded         Turded         Turde	IMPROVEMENTS Specify each authorization by purpose. Do	Balance - Jan	luary 1, 2021	2021	Other	Expended	Authorizations	Balance - Decer	nber 31, 2021
15 PAGE TOTALS         685,604.73         700,000 00         1,595,00         3,299,47         683,900.26           015 Various General Improvements         6,224.60         .         1,595,00         3,299,47         .         683,900.26           Fatrous Roadway Improvements         6,224.60         .         .         .         .         .         .           Historical Road Replacement         467.50         .	not merely designate by a code number.	Funded	Unfunded	Authorizations		-	Canceled	Funded	Unfunded
15   15   15   15   15   15   15   15	/IOUS PAGE TOTALS	685,604.73	700,000.00	•	1,595.00	3,299.47		683,900.26	700,000.00
darious Roadway Improvements         6,224 60            Directories Roadway Improvements         2,713.75            Directories Roadway Improvements         467.50         3,193.29           Directories Roadway Improvements         22,115.22         467.50           Other Spitem for Police Department         22,115.22         467.50           Other Spitem for Police Department         43.66         43.66           Durchase of Fire Truck, Vehicles, and Equip         43.66         43.66           Migrovements to Sewer and Storm Water         17,289.44         17,289.44            Sewer System         300.00         300.00         300.00           Radios for Police Department         26,333.26         776,345.37         776,345.37									
Historical Roof Replacement   1,1375   1,193.29   1,193.29   1,193.29   1,193.29   1,193.29   1,193.29   1,193.29   1,193.29   1,193.29   1,193.29   1,193.29   1,193.29   1,193.29   1,193.29   1,193.29   1,193.29   1,193.20   1,1		6,224.60				6,224.60		1	
Historical Road Replacement   2,713.75   Historical Road Replacement   2,713.75   Historical Road Replacement   2,713.75   Historical Replacement   467.50   Historical Road Replacement   467.50   Historical Replacement   467.50   Historical Road Replacement   467.50   Historical Replacement   467.50   Historical Replacement	_	1				•			
Unchase In-Car Video System for Police       467.50       467.50         116 Tax Appeal Refunding Bonds       22.115.22       467.50         118 Various General Improvements       161,319.11       88,440.66         118 Various General Improvements       43.66       88,440.66         118 Various General Improvements       17,269.44       17,269.44         118 Various Roadway Improvements       26,333.26       17,269.44         118 Various Roadway Improvements       26,333.26       18,555.68         118 Various Roadway Improvements       18,525.68       18,535.7		2,713.75				(479.54)		3,193.29	
016 Tax Appeal Refunding Bonds       22,115.22       88,440.66         018 Various General Improvements       43.66       88,440.66         Purchase of Fire Truck, Vehicles, and Equip Provements to Sewer and Storm Water       43.66       88,440.66         Sewer System       17,269.44          Padios for Police Department       300.00       300.00         Radios for Police Department       26,333.26          PAGE TOTALS       26,333.26          PAGE TOTALS       115.55.68	_	467.50						467.50	
O16 Tax Appeal Refunding Bonds         22,115.22         Control of Exemption         Control of									
118 Various General Improvements         161,319,11         88,440.66         8			22,115.22						22,115.22
018 Various General Improvements         161,319.11         43.66         88,440.66         88,44									
mprovements to Recreation Areas         161,319.11         88,440.66         88,440.66         88,440.66         88,440.66         88,440.66         88,440.66         90,276.05         90									
Durchase of Fire Truck, Vehicles, and Equip         43.66         43.66         43.66           mprovements to Sewer and Storm Water         17,269.44         17,269.44         -         -           Sewer System         2urchase of Furniture and Portable Mobile         300.00         300.00         300.00           Radios for Police Department         26,333.26         26,333.26         -         -           O18 Various Roadway Improvements         26,333.26         -         1,595.00         125,525.68		161,319.11				72,878.45		88,440.66	
mprovements to Sewer and Storm Water         T7,269.44         T7,269.44         -		43.66						43.66	
Sewer System         17,269.44         17,269.44         ——— <td>_</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	_								
Purchase of Furniture and Portable Mobile         300.00         Radios for Police Department         300.00 <t< td=""><td>Sewer System</td><td>17,269.44</td><td></td><td></td><td></td><td>17,269.44</td><td></td><td>1</td><td></td></t<>	Sewer System	17,269.44				17,269.44		1	
Radios for Police Department         300.00         300.00         300.00           018 Various Roadway Improvements         26,333.26									
018 Various Roadway Improvements         26,333.26         26,333.26         26,333.26         -         776,345.37	Radios for Police Department	300.00						300.00	
018 Various Roadway Improvements         26,333.26         26,333.26         -         -         -         -         776,345.37         -         -         776,345.37									
900.276.05 722.115.22 - 1.595.00 125.525.68 - 776.345.37	9-2018 Various Roadway Improvements	26,333.26				26,333.26		1	
900.276.05 722.115.22 - 1.595.00 125.525.68 - 776.345.37									
	PAGE TOTALS	900,276.05	722,115.22	1	1,595.00	125,525.68	ı	776,345.37	722,115.22

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

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

Inuary 1, 2021         Other         Expended         Authorizations         Balance - December 3           Unifunded         Authorizations         Funded         U           772,115.22         - 1,596.00         125,525.68         - 776,345.37           776,345.37         - 776,345.37         U           778,381.00         613,331.00         613,331.00           873,022.78         873,022.78         873,026.75           873,022.78         873,020.78         883,730.34           44,132.00         28,180.86           63,400.00         44,132.00         28,180.86           11,600.00         1,595.00         1,454,834.93         - 2,659,324.71									
Unfunded         Authorizations         1,595.00         125,525.68         - 776,345.37         Unfoded         Unfoded         Unfoded         University           722,115.22         1,595.00         125,525.68         - 776,345.37         - 776,345.37         - 776,345.37         - 776,345.37         - 7361.97         - 7361.97         - 7361.97         - 7361.405         - 7364.30         - 7364.37         - 7365.324.77         - 7365.324.77         - 7365.324.77         - 7365.324.77         - 7365.324.77         - 7365.324.77         - 7365.324.77         - 7365.324.77         - 7365.324.77         - 7365.324.77         - 7365.324.77         - 7365.324.77         - 7365.324.77         - 7365.324.77         - 7364.32         - 7365.324.77         - 7365.324.	Balan	ce - Janu	ary 1, 2021	2021	Other	Expended	Authorizations	Balance - Decem	ıber 31, 2021
722,115.22 - 1,595.00 125,525.68 - 776,345.37	Funded	pe	Unfunded	Authorizations		-	Canceled	Funded	Unfunded
32,449.00 613,331.00	006	900,276.05	722,115.22	ı	1,595.00	125,525.68		776,345.37	722,115.22
23,2449.00 32,449.00 179,384.95 179,384.95 179,384.95 179,384.95 17,384.37 1									
5,351,97           32,449,00         613,331,00           179,384.95         318,014.05           673,022.78         213,236.75           7,384.37         7,384.37           44,132.00         28,180.86           63,400.00         440,320.52         693,730.34           63,400.00         28,180.86         3,170.00           11,600.00         1,595.00         1,454,834.93         -									
32,449.00 613,331.00 613,331.00 613,331.00 613,331.00 613,331.00 613,022.78 673,022.78 7.384.37 7.22,115.22 75,000.00 1,595.00 1,454,834.93 - 2,659,324.71 7	5	5,351.97						5,351.97	
32,449.00       613,331.00         179,384.95       318,014.05         179,384.95       318,014.05         179,384.95       213,236.75         17,384.37       -         17,384.37       -         11,600.00       1,595.00         11,505.00       1,454,834.93									
32,449.00       613,331.00         179,384.95       318,014.05         673,022.78       213,236.75         -       7,384.37         -       7,384.37         -       7,384.37         -       7,384.37         -       7,384.37         -       28,180.86         -       28,180.86         -       3,170.00         11,600.00       1,595.00       1,454,834.93         -       2,659,324.71       7									
32,449.00         613,331.00           179,384.95         318,014.05           673,022.78         213,236.75           -         7,384.37           440,320.52         693,730.34           441,32.00         28,180.86           63,400.00         3,170.00           11,600.00         1,595.00         1,454,834.93           722,115.22         75,000.00         1,595.00         1,454,834.93									
440,320.78       318,014.05         440,320.52       693,736.75         440,320.52       693,730.34         440,320.62       28,180.86         4,132.00       28,180.86         63,400.00       3,170.00         11,600.00       1,595.00         1,454,834.93       -	645,	645,780.00				32,449.00		613,331.00	
673,022.78         673,022.78         213,236.75           -         -         7,384.37           -         440,320.52         693,730.34           44,132.00         28,180.86           44,132.00         28,180.86           63,400.00         63,400.00           11,600.00         1,595.00           1,595.00         1,454,834.93	497,3	497,399.00				179,384.95		318,014.05	
440,320.52         -         7,384.37           440,320.52         693,730.34           441,32.00         28,180.86           441,32.00         28,180.86           441,32.00         28,180.86           441,32.00         28,180.86           441,32.00         28,180.86           441,32.00         28,180.86           441,32.00         28,180.86           441,32.00         28,180.86           441,32.00         3,170.00           441,32.00         1,595.00           1,454,834.93         -         2,659,324.71           72         75,000.00         1,595.00         1,454,834.93	886,259.53	59.53				673,022.78		213,236.75	
440,320.52       693,730.34         440,320.62       693,730.34         4,132.00       28,180.86         4,132.00       28,180.86         63,400.00       3,170.00         11,600.00       1,595.00         1,454,834.93       -	7,3	7,384.37				-		7,384.37	
722,115.22         4,132.00         28,180.86           4,132.00         28,180.86           4,132.00         28,180.86           58,180.86         3,170.00           580.00         580.00           1,595.00         1,454,834.93	1,134,050.86	98.09				440,320.52		693,730.34	
63,400.00         3,170.00           722,115.22         75,000.00         1,595.00         1,454,834.93         -         2,659,324.71         7	32,3	32,312.86				4,132.00		28,180.86	
63,400.00         3,170.00           11,600.00         1,595.00         1,454,834.93         -         2,659,324.71         7									
63,400.00         3,170.00           11,600.00         1,595.00           11,505.00         1,454,834.93									
63,400.00         3,170.00           11,600.00         1,595.00           11,505.00         1,454,834.93									
11,600.00         1,595.00         1,454,834.93         -         2,659,324.71         7				63,400.00				3,170.00	60,230.00
722,115.22 75,000.00 1,595.00 1,454,834.93 - 2,659,324.71				11,600.00				580.00	11,020.00
722,115.22 75,000.00 1,595.00 1,454,834.93 - 2,659,324.71									
	4,108,	4,108,814.64	722,115.22	75,000.00	1,595.00	1,454,834.93	ı	2,659,324.71	793,365.22

lace an \* before each item of "Improvement" which represents a funding or refunding of an emergency authori:

### GENERAL CAPITAL FUND

### SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2021	xxxxxxxx	117,755.00
Received from 2021 Budget Appropriation*	xxxxxxxx	3,750.00
Insurance and Authorized in a Compaled	xxxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	xxxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxxx	xxxxxxxx
		xxxxxxxx
Appropriated to Finance Improvement Authorizations	3,750.00	xxxxxxxx
		xxxxxxxx
Balance - December 31, 2021	117,755.00	xxxxxxxx
	121,505.00	121,505.00

<sup>\*</sup>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*	xxxxxxxx	
		xxxxxxxx
Appropriated to Finance Improvement Authorizations		xxxxxxxx
		xxxxxxxx
Balance - December 31, 2021	-	xxxxxxxx
		-

<sup>\*</sup>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
Ord 10-2021 Various Improvements	75,000.00	71,250.00	3,750.00	
 Total	75,000.00	71,250.00	3,750.00	-

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	1,290.76
Premium on Sale of Bonds	xxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxx	
Appropriated to Finance Improvement Authorizations		xxxxxxxx
Appropriated to 2021 Budget Revenue		xxxxxxxx
Balance - December 31, 2021	1,290.76	xxxxxxxx
	1,290.76	1,290.76

### **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			\$33	3,649,160.41	
	2.	Amount of Item 1 Collected in 2021 (*)		\$	33,327,244.0	<u>0</u>	
	3.	Seventy (70) percent of Item 1			\$ 23	3,554,412.29	
	(*) In	cluding prepayments and overpayments	applied.				
B.	1.	Did any maturities of bonded obligations	or notes fall du	ue during the	year 2021?		
		Answer YES or NO YES					
	2.	Have payments been made for all bond December 31, 2021?	ed obligations o	r notes due o	on or before		
		Answer YES or NO YES	If answer is "	NO" give deta	ails		
		NOTE: If answer to Item B1 is YES, th	en Item B2 mu	st be answe	red		
C.		s the appropriation required to be include for notes exceed 25% of the total approp			-	•	led
just e	nded		NO				
		? Answer YES or NO	NO			\$	
just e	1.	? Answer YES or NO  Cash Deficit 2020	NO			\$	
just e	1.	? Answer YES or NO	NO Levy \$		=	\$\$	
just e	1.	? Answer YES or NO  Cash Deficit 2020			=	\$\$ \$\$	
just e	1.	? Answer YES or NO  Cash Deficit 2020  4% of 2020 Tax Levy for all purposes:			=	\$	
just e	1. 2. 3.	Answer YES or NO  Cash Deficit 2020  4% of 2020 Tax Levy for all purposes:  Cash Deficit 2021	Levy \$		=	\$	
just e	1. 2. 3.	Answer YES or NO  Cash Deficit 2020  4% of 2020 Tax Levy for all purposes:  Cash Deficit 2021	Levy \$		= 2021	\$	
D.	1. 2. 3.	Answer YES or NO  Cash Deficit 2020  4% of 2020 Tax Levy for all purposes:  Cash Deficit 2021  4% of 2021 Tax Levy for all purposes:	Levy \$	\$	= 2021	\$\$ \$\$	
D.	1. 2. 3. 4.	Answer YES or NO  Cash Deficit 2020  4% of 2020 Tax Levy for all purposes:  Cash Deficit 2021  4% of 2021 Tax Levy for all purposes:  Unpaid	Levy \$		= <u>2021</u> 14,352.9	\$\$	<u>-</u> 2.91
D.	1. 2. 3. 4.	? Answer YES or NO  Cash Deficit 2020  4% of 2020 Tax Levy for all purposes:  Cash Deficit 2021  4% of 2021 Tax Levy for all purposes:  Unpaid  State Taxes \$	Levy \$	\$\$		\$\$	<u>-</u> 2.91
D.	1. 2. 3. 4.	Answer YES or NO  Cash Deficit 2020  4% of 2020 Tax Levy for all purposes:  Cash Deficit 2021  4% of 2021 Tax Levy for all purposes:  Unpaid  State Taxes \$ County Taxes \$	Levy \$	\$\$		\$\$	- 2.91
D.	1. 2. 3. 4.	Answer YES or NO  Cash Deficit 2020  4% of 2020 Tax Levy for all purposes:  Cash Deficit 2021  4% of 2021 Tax Levy for all purposes:  Unpaid  State Taxes \$ County Taxes \$ Amounts due Special Districts	Levy \$  2020	\$ \$		\$\$ \$	

Sheet 39