

**Annual Financial Statement - Key In**  
**Municipal and County AFS Version 202**

Required Information	Responses and Data
Name and County of Municipality	Oceanport Borough, Monmouth County ▼ <i>*Counties wil</i>
Full Name of Municipality/County	BOROUGH OF OCEANPORT
County of Municipality / County	MONMOUTH
Name of Municipality / County	OCEANPORT
Type	BOROUGH
Federal ID #	21-6000961
Governing Body Type	COUNCIL MEMBERS
Address	910 OCEANPORT WAY
Address	OCEANPORT, NJ 07757
Phone	732-222-8221
Fax	732-222-0904
	<i>Certificate #</i>
Chief Financial Officer	CATHERINE LAPORTA
Registered Municipal Accountant	ROBERT W. SWISHER
Year Ending	12/31/2021
DATES	Balance - January 1, 2021
	Balance - December 31, 2021
	Outstanding - January 1, 2021
	Outstanding - December 31, 2021
Year End	12/31/2021
Next Year End	12/31/2022
Budget Year	2022

AFS Year	2021
PY	2020

Population Last Census (2020)	5,832
Net Valuation Taxable 2021	1,404,066,226
Muni Code	1338

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

	<b>HOW MANY UTILITIES DOES THE ENTITY HAVE:</b>	1
	<b>UTILITY NAME(S)</b>	
<i>UTILITY 1</i>		
<i>UTILITY 2</i>		
<i>UTILITY 3</i>		
<i>UTILITY 4</i>		
<i>UTILITY 5</i>		
<i>UTILITY 6</i>		

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

# ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2021 (UNAUDITED)

POPULATION LAST CENSUS 5,832  
 NET VALUATION TAXABLE 2021 1,404,066,226  
 MUNICODE 1338

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

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

                    BOROUGH                     of                     OCEANPORT                    , County of                     MONMOUTH                    

**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                     rswisher@scnco.com                      
 Title                     Partner                    

(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,                     CATHERINE LAPORTA                    , am the Chief Financial Officer, License #                     N-1667                    , of the                     BOROUGH                     of                     OCEANPORT                    , County of                     MONMOUTH                     and that the statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as at December 31, 2021, completely in compliance with N.J.S.A. 40A:5-12, as amended. I also give complete assurance as to the veracity of required information included herein, needed prior to certification by the Director of Local Government Services, including the verification of cash balances as of December 31, 2021.

Signature                     klaporta@oceanportboro.com                      
 Title                     Chief Financial Officer                      
 Address                     910 OCEANPORT WAY                      
 Phone Number                     732-222-8221                      
 Fax Number                     732-222-0904                    

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

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

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

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

**ROBERT W. SWISHER**  
(Registered Municipal Accountant)

**SUPLEE, CLOONEY AND COMPANY**  
(Firm Name)

**308 EAST BROAD STREET**  
(Address)

**WESTFIELD, NJ 07090**  
(Address)

**908-789-9300**  
(Phone Number)

**908-789-8535**  
(Fax Number)

Certified by me

this 22ND day FEBRUARY, 2022

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

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

**CERTIFICATION OF QUALIFYING MUNICIPALITY**

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

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

<b>Municipality:</b>	BOROUGH OF OCEANPORT
<b>Chief Financial Officer:</b>	CATHERINE LAPORTA
<b>Signature:</b>	klaporta@oceanportboro.com
<b>Certificate #:</b>	N-1667
<b>Date:</b>	

**CERTIFICATION OF NON-QUALIFYING MUNICIPALITY**

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

<b>Municipality:</b>	BOROUGH OF OCEANPORT
<b>Chief Financial Officer:</b>	
<b>Signature:</b>	
<b>Certificate #:</b>	
<b>Date:</b>	

21-6000961

Fed I.D. #

BOROUGH OF OCEANPORT

Municipality

MONMOUTH

County

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

Fiscal Year Ending: December 31, 2021

	(1) Federal programs Expended (administered by the state)	(2) State Programs Expended	(3) Other Federal Programs Expended
TOTAL	\$ _____	\$ <u>25,378.06</u>	\$ _____

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

- Single Audit
- Program Specific Audit
- Financial Statement Audit Performed in Accordance With Government Auditing Standards (Yellow Book)

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

- (1) Report expenditures from federal pass-through programs received directly from state government. Federal pass-through funds can be identified by the Catalog of Federal Domestic Assistance (CFDA) number reported in the State's grant/contract agreements.
- (2) Report expenditures from state programs received directly from state government or indirectly from pass-through entities. **Exclude state aid (i.e., CMPTRA, Energy Receipts tax, etc.) since there are no compliance requirements.**
- (3) Report expenditures from federal programs received directly from the federal government or indirectly from entities other than state government.

klaporta@oceanportboro.com  
Signature of Chief Financial Officer

3/2/2022  
Date

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

**INSTRUCTIONS**

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

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

**CERTIFICATION**

I hereby certify that there was no "utility fund" on the books of account and there was no utility owned and operated by the           **BOROUGH**           of           **OCEANPORT**           County of           **MONMOUTH**           during the year 2021 and that sheets 40 to 68 are unnecessary.

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

Name	<u>          CATHERINE LAPORTA          </u>
Title	<u>          CHIEF FINANCIAL OFFICER          </u>

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

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

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2022 and filed with the County Board of Taxation on January 10, 2022 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of \$           1,516,895,011.00          

          taxassessor@oceanportboro.com            
SIGNATURE OF TAX ASSESSOR

          **BOROUGH OF OCEANPORT**            
MUNICIPALITY

          **MONMOUTH**            
COUNTY

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

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

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

Title of Account	Debit	Credit
CASH	13,436,007.29	
INVESTMENTS		
DUE FROM/TO STATE - VETERANS AND SENIOR CITIZENS	2,758.87	-
CHANGE FUND	300.00	
<b>Receivables with Full Reserves:</b>		
TAXES RECEIVABLE:		
PRIOR		-
CURRENT	230,366.72	
SUBTOTAL	230,366.72	
TAX TITLE LIENS RECEIVABLE	76,577.58	
PROPERTY ACQUIRED FOR TAXES	3,300.00	
CONTRACT SALES RECEIVABLE	-	
MORTGAGE SALES RECEIVABLE	-	
CODE OFFICIAL SECURITY DEPOSIT RECEIVABLE	1,000.00	
DUE TRUST OTHER FUND	87,719.96	
<b>DEFERRED CHARGES:</b>		
EMERGENCY		
SPECIAL EMERGENCY (40A:4-55)	-	
DEFICIT	-	
Page Totals:	13,838,030.42	-

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

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

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

Title of Account	Debit	Credit
TOTALS FROM PAGE 3	13,838,030.42	-
APPROPRIATION RESERVES		639,553.23
ENCUMBRANCES PAYABLE		590,657.84
ACCOUNTS PAYABLE		270,135.52
TAX OVERPAYMENTS		23,788.38
PREPAID TAXES		347,073.28
DUE TO STATE:		
MARRIAGE LICENCE		931.00
DCA TRAINING FEES		10,516.47
LOCAL SCHOOL TAX PAYABLE		3,763,100.99
REGIONAL SCHOOL TAX PAYABLE		985,447.35
REGIONAL H.S.TAX PAYABLE		-
COUNTY TAX PAYABLE		-
DUE COUNTY - ADDED & OMMITTED		40,906.37
SPECIAL DISTRICT TAX PAYABLE		-
RESERVE FOR TAX APPEAL		-
RESERVE FOR MAINTENANCE OF FREE PUBLIC LIBRARY		1,376.80
PREPAID REVENUE - NJSEA		529,543.92
OVERPAYMENT DUE FEMA		886.39
RESERVE FOR REVALUATION & PREPARATION OF TAX MAPS		53,087.50
DUE FEDERAL AND STATE GRANT FUND		377,426.58
PAGE TOTAL	13,838,030.42	7,634,431.62

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

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

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

Title of Account	Debit	Credit
TOTALS FROM PAGE 3a	13,838,030.42	7,634,431.62
SUBTOTAL	13,838,030.42	7,634,431.62 "C"
RESERVE FOR RECEIVABLES		398,964.26
DEFERRED SCHOOL TAX	900,471.63	
DEFERRED SCHOOL TAX PAYABLE		900,471.63
FUND BALANCE		5,804,634.72
TOTALS	14,738,502.05	14,738,502.23

(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
CASH	5,000.00	
RESERVE FOR EXPENDITURES		5,000.00
<b>TOTALS</b>	<b>5,000.00</b>	<b>5,000.00</b>

(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	250,000.00	
DUE FROM/TO CURRENT FUND	377,426.58	
ENCUMBRANCES PAYABLE		3,248.24
APPROPRIATED RESERVES		319,340.17
UNAPPROPRIATED RESERVES		304,838.17
TOTALS	627,426.58	627,426.58

(Do not crowd - add additional sheets)

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

Title of Account	Debit	Credit
ANIMAL CONTROL TRUST FUND		
CASH	4,213.67	
DUE TO -		
DUE TO STATE OF NJ		6.00
RESERVE FOR ANIMAL CONTROL TRUST FUND		4,207.67
FUND TOTALS	4,213.67	4,213.67
ASSESSMENT TRUST FUND		
CASH	331,074.09	
DUE TO -		
ASSESSMENT RECEIVABLE	9,799,366.39	
RESERVE FOR:		
LOANS PAYABLE		10,130,440.48
FUND TOTALS	10,130,440.48	10,130,440.48
MUNICIPAL OPEN SPACE TRUST FUND		
CASH	757,501.43	
ENCUMBRANCE PAYABLE		566,230.23
RESERVE FOR OPEN SPACE TRUST		191,271.20
FUND TOTALS	757,501.43	757,501.43
LOSAP TRUST FUND		
CASH	-	
FUND TOTALS	-	-

(Do not crowd - add additional sheets)

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

Title of Account	Debit	Credit
CDBG TRUST FUND		
CASH	-	
DUE TO -		
FUND TOTALS	-	-
ARTS AND CULTURAL TRUST FUND		
CASH	-	
FUND TOTALS	-	-
OTHER TRUST FUNDS		
CASH	1,547,972.60	
DUE CURRENT FUND		87,719.86
DUE STATE OF NEW JERSEY - DCA FEES		3,437.00
ENCUMBRANCE PAYABLE		27,586.49
VARIOUS TRUST RESERVES		1,429,229.25
OTHER TRUST FUNDS PAGE TOTAL	1,547,972.60	1,547,972.60

(Do not crowd - add additional sheets)

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

Title of Account	Debit	Credit
Previous Totals	1,547,972.60	1,547,972.60
OTHER TRUST FUNDS (continued)		
TOTALS	1,547,972.60	1,547,972.60

(Do not crowd - add additional sheets)



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

Title of Account	Debit	Credit
Previous Totals	1,547,972.60	1,547,972.60
OTHER TRUST FUNDS (continued)		
TOTALS	1,547,972.60	1,547,972.60

(Do not crowd - add additional sheets)

## SCHEDULE OF TRUST FUND RESERVES

<u>Purpose</u>	<u>Amount Dec. 31, 2020 per Audit Report</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance as at Dec. 31, 2021</u>
Recreation	24,366.18			24,366.18
Memorial Benches	1,834.59	1,800.00		3,634.59
Fireworks		50.00		50.00
Water Watch	17.08			17.08
Shade Tree	121.88			121.88
Historical Society	938.32			938.32
Old Wharf Senior Center (Ad Hoc)	3,349.34			3,349.34
POAA	1,006.84			1,006.84
Wedding Trust	1,010.00		1,010.00	-
Recycling	63,313.57	16,592.60	12,235.81	67,670.36
Public Defender	1,618.15	1,381.50		2,999.65
Community Center	5,337.11	500.00		5,837.11
Firehouse Donations	668.25			668.25
Donations	1,171.65			1,171.65
Tax Sale Premiums	133,400.00		8,700.00	124,700.00
Volunteer Emergency Services	174.83			174.83
Emergency Police Services Donations	597.21			597.21
Community Enhancement and Beautification	2,646.01	30.00		2,676.01
Summers End	32,600.25	8,919.00	19,080.44	22,438.81
Cenntenial Celebration	25,485.94	16,440.00	19,272.21	22,653.73
Law Enforcement	5,077.95			5,077.95
Uniform Fire Code Penalties		3,300.00		3,300.00
Uniform Fire Code Dedicated Penalties		2,400.00		2,400.00
Unemployment Trust	44,758.69	4,542.10	108.00	49,192.79
Outside Police Duty	89,599.35	195,947.27	219,862.91	65,683.71
Developer' Escrow	910,721.79	340,330.57	420,297.41	830,754.95
Payroll Agency		4,037,903.79	4,037,903.79	-
UCC Trust	164,615.15	280,601.37	257,468.61	187,747.91
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<b>PAGE TOTAL</b>	<b>\$ 1,514,430.13</b>	<b>\$ 4,910,738.20</b>	<b>\$ 4,995,939.18</b>	<b>\$ 1,429,229.15</b>

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

<u>Purpose</u>	Amount Dec. 31, 2020 per Audit Report	<u>Receipts</u>	<u>Disbursements</u>	Balance as at Dec. 31, 2021
PREVIOUS PAGE TOTAL	1,514,430.13	4,910,738.20	4,995,939.18	1,429,229.15
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<b>PAGE TOTAL</b>	\$ 1,514,430.13	\$ 4,910,738.20	\$ 4,995,939.18	\$ 1,429,229.15

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

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2020	RECEIPTS					Disbursements	Balance Dec. 31, 2021
		Assessments and Liens	Current Budget					
Assessment Serial Bond Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
								-
								-
								-
								-
Assessment Bond Anticipation Note Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
								-
								-
								-
								-
Other Liabilities	331,074.09	1,324,222.28					1,324,222.28	331,074.09
Trust Surplus								-
*Less Assets "Unfinanced"	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
								-
								-
								-
	331,074.09	1,324,222.28	-	-	-	-	1,324,222.28	331,074.09

\*Show as red figure



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

AS AT DECEMBER 31, 2021

Title of Account	Debit	Credit
PREVIOUS PAGE TOTALS	37,167,204.05	1,850,221.00
BOND ANTICIPATION NOTES PAYABLE		13,212,566.00
GENERAL SERIAL BONDS		9,425,000.00
TYPE 1 SCHOOL BONDS		-
LOANS PAYABLE		62,088.83
CAPITAL LEASES PAYABLE		30,000.00
ACCRUED INTEREST ON BONDS		3,478.24
RESERVE FOR GRANT RECEIVABLE		1,422,297.06
RESERVE FOR CAPITAL PROJECTS		
RESERVE FOR SPORTS BETTING		150,000.00
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		2,362,404.07
UNFUNDED		3,549,057.14
ENCUMBRANCES PAYABLE		2,501,303.06
RESERVE TO PAY BANS		2,444,222.86
CAPITAL IMPROVEMENT FUND		119,779.55
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL FUND BALANCE		34,786.24
	37,167,204.05	37,167,204.05

(Do not crowd - add additional sheets)

## CASH RECONCILIATION DECEMBER 31, 2021

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current	767,035.38	22,108,286.90	9,439,314.99	13,436,007.29
Grant Fund				-
Trust - Animal Control		4,638.67	425.00	4,213.67
Trust - Assessment		331,074.09		331,074.09
Trust - Municipal Open Space		759,201.43	1,700.00	757,501.43
Trust - LOSAP				-
Trust - CDBG				-
Trust - Other	4,809.37	1,578,567.35	35,404.12	1,547,972.60
Trust - Arts and Culture				-
General Capital	9,320,851.06	5,456,145.68	722,258.81	14,054,737.93
Trust - Public Assistance Trust		5,000.00		5,000.00
<u>UTILITIES:</u>				
				-
				-
				-
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Total	10,092,695.81	30,242,914.12	10,199,102.92	30,136,507.01

\* 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: klaporta@oceanportboro.com

Title: Chief Financial Officer

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

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

<b>TD BANK:</b>	
Acct # 402-5924121	16,133,910.38
Acct # 402-5924112	5,295,331.99
Acct # 786-1765175	331,074.09
Acct # 402-8501322	4,638.67
Acct # 786-1765175	389,806.61
Acct # 402-5924113	31,850.77
Acct # 685-5679900	759,201.43
Acct # 402-5864412	44,650.69
Acct # 404-3956821	5,077.95
Acct # 685-5698301	65,950.98
Acct # 430-8905831	848,289.41
Acct # 430-8908966	192,940.94
Acct # 404-3956823	5,456,145.68
Acct # 786-1118680	5,000.00
<b>NJ CASH MANAGEMENT FUND:</b>	
Acct #000077259-171	679,044.53
<b>PAGE TOTAL</b>	<b>30,242,914.12</b>

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
CLEAN COMMUNITIES	-	13,826.58	13,826.58			-
ALCOHOL EDUCATION REHABILITATION FUND	-					-
COUNTY OF MONMOUTH ADA RESTROOM	40,159.85				40,159.85	-
CDBG-POST SANDY PLANNING ASSISTANCE GRANT	-					-
CDBG-POST SANDY MONMOUTH PARK REDEVEL.	-					-
CDBG-POST SANDY EAST MAIN STREET	-					-
CDBG-POST SANDY PLANNING ASSISTANCE GIS	-					-
NJ FOSTERING REGIONAL ADAPTION (NJ FRAMES)	37,620.00				37,620.00	-
DRUNK DRIVING ENFORCEMENT FUND	-	440.00	440.00			-
RECYCLING TONNAGE GRANT	-	15,033.80	15,033.80			-
BODY AMROR REPLACEMENT FUND	-	1,359.36	1,359.36			-
MONMOUTH COUNTY DWI	-					-
DHS EMERGENCY MANAGEMENT PERFORMANCE	9,615.00				9,615.00	-
COUNTY OPEN SPACE	250,000.00					250,000.00
DCA ZONING CODE ENFORCEMENT-COUNTY	128,714.00				128,714.00	-
						-
						-
						-
						-
<b>PAGE TOTALS</b>	<b>466,108.85</b>	<b>30,659.74</b>	<b>30,659.74</b>	<b>-</b>	<b>216,108.85</b>	<b>250,000.00</b>

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

Grant	Balance Jan. 1, 2021	2021 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2021
PREVIOUS PAGE TOTALS	466,108.85	30,659.74	30,659.74	-	216,108.85	250,000.00
						-
						-
						-
						-
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						-
						-
						-
						-
						-
PAGE TOTALS	466,108.85	30,659.74	30,659.74	-	216,108.85	250,000.00

**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	466,108.85	30,659.74	30,659.74	-	216,108.85	250,000.00
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						-
						-
						-
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						-
TOTALS	466,108.85	30,659.74	30,659.74	-	216,108.85	250,000.00

Sheet 10  
Totals

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

Grant	Balance Jan. 1, 2021	Transferred from 2021 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2021
		Budget	Appropriation By 40A:4-87				
CLEAN COMMUNITIES	66,701.38		13,826.58	9,904.26		52,904.74	17,718.96
ALCOHOL EDUCATION REHABILITATION FUND	10,231.38						10,231.38
NJ FOSTERING REGIONAL ADAPTION(NJ Frames)	37,620.00					37,620.00	-
DHS EMERGENCY MANAGEMENT PERFORMANCE	23,400.00					23,400.00	-
DRUNK DRIVING ENFORCEMENT FUND	7,096.22	440.00		440.00			7,096.22
DCA ZONING CODE ENFORCEMENT-COUNTY	128,714.00					128,714.00	-
EXERCISE IMPROVEMENT	12,620.48						12,620.48
COUNTY OPEN SPACE	250,000.00						250,000.00
NJDCA - SHARE GRANT	14,000.00						14,000.00
OCEANPORT DRUG AWARENESS	2,939.80						2,939.80
DIRECT INSTALL PROGRAM MATCH	-						-
COUNT OF MONMOUTH ADA RESTROOM	16.00					16.00	-
BODY ARMOR REPLACEMENT FUND	228.97	1,359.36					1,588.33
RECYCLING TONNAGE GRANT	-	15,033.80		15,033.80			-
MONMOUTH COUNTY DWI	220.00						220.00
ANJEC ENVIR. RESOURCE INVENTORY PROJECT	2,600.00						2,600.00
DRIVE SOBER OR GET PULLED OVER	325.00						325.00
CDBG-POST SANDY PLANNING ASSISTANCE GRANT	-						-
							-
<b>PAGE TOTALS</b>	<b>556,713.23</b>	<b>16,833.16</b>	<b>13,826.58</b>	<b>25,378.06</b>	<b>-</b>	<b>242,654.74</b>	<b>319,340.17</b>

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

Grant	Balance Jan. 1, 2021	Transferred from 2021 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2021
		Budget	Appropriation By 40A:4-87				
PREVIOUS PAGE TOTALS	556,713.23	16,833.16	13,826.58	25,378.06	-	242,654.74	319,340.17
							-
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PAGE TOTALS	556,713.23	16,833.16	13,826.58	25,378.06	-	242,654.74	319,340.17

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

Grant	Balance Jan. 1, 2021	Transferred from 2021 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2021
		Budget	Appropriation By 40A:4-87				
PREVIOUS PAGE TOTALS	556,713.23	16,833.16	13,826.58	25,378.06	-	242,654.74	319,340.17
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PAGE TOTALS	556,713.23	16,833.16	13,826.58	25,378.06	-	242,654.74	319,340.17

## SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2021	Transferred from 2021 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2021
		Budget	Appropriation By 40A:4-87				
PREVIOUS PAGE TOTALS	556,713.23	16,833.16	13,826.58	25,378.06	-	242,654.74	319,340.17
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<b>TOTALS</b>	556,713.23	16,833.16	13,826.58	25,378.06	-	242,654.74	319,340.17

Sheet 11  
Totals



## SCHEDULE OF UNAPPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2021	Transferred from 2021 Budget Appropriations		Received	Other	Balance Dec. 31, 2021
		Budget	Appropriation By 40A:4-87			
PREVIOUS PAGE TOTALS	-	-	-	-	-	-
Recycling Tonnage Grant	4,721.44					4,721.44
County DWI	660.00					660.00
American Rescue Plan				299,456.73		299,456.73
						-
						-
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						-
						-
<b>TOTALS</b>	5,381.44	-	-	299,456.73	-	304,838.17

Sheet 12  
Totals

## \*LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	XXXXXXXXXX	3,482,514.99
School Tax Deferred (Not in excess of 50% of Levy - 2020 - 2021)	XXXXXXXXXX	
Levy School Year July 1, 2021 - June 30, 2022	XXXXXXXXXX	11,275,780.00
Levy Calendar Year 2021	XXXXXXXXXX	
Paid	10,995,194.00	XXXXXXXXXX
Balance - December 31, 2021	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	3,763,100.99	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2021 - 2022)		XXXXXXXXXX
* Not including Type 1 school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools.	14,758,294.99	14,758,294.99

# Must include unpaid requisitions.

## REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	XXXXXXXXXX	842,214.35
School Tax Deferred (Not in excess of 50% of Levy - 2020 - 2021)	XXXXXXXXXX	900,471.63
Levy School Year July 1, 2021 - June 30, 2022	XXXXXXXXXX	4,427,492.00
Levy Calendar Year 2021	XXXXXXXXXX	
Paid	4,284,259.00	XXXXXXXXXX
Balance - December 31, 2021	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	985,447.35	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2021 - 2022)	900,471.63	XXXXXXXXXX
# Must include unpaid requisitions.	6,170,177.98	6,170,177.98

## REGIONAL HIGH SCHOOL TAX

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

## COUNTY TAXES PAYABLE

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXXX	XXXXXXXXXX
County Taxes	XXXXXXXXXX	
Due County for Added and Omitted Taxes	XXXXXXXXXX	21,264.91
2021 Levy:	XXXXXXXXXX	XXXXXXXXXX
General County	XXXXXXXXXX	3,231,939.29
County Library	XXXXXXXXXX	242,604.90
County Health	XXXXXXXXXX	66,226.36
County Open Space Preservation	XXXXXXXXXX	388,827.54
Due County for Added and Omitted Taxes	XXXXXXXXXX	40,906.14
Paid	3,950,862.77	XXXXXXXXXX
Balance - December 31, 2021	XXXXXXXXXX	XXXXXXXXXX
County Taxes		XXXXXXXXXX
Due County for Added and Omitted Taxes	40,906.37	XXXXXXXXXX
	3,991,769.14	3,991,769.14

## SPECIAL DISTRICT TAXES

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

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

## STATEMENT OF GENERAL BUDGET REVENUES 2021

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated	1,167,000.00	1,167,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government Services			-
Miscellaneous Revenue Anticipated:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Adopted Budget	4,854,452.80	5,247,667.62	393,214.82
Added by N.J.S.A. 40A:4-87 (List on 17a)	13,826.58	13,826.58	-
			-
			-
<b>Total Miscellaneous Revenue Anticipated</b>	<b>4,868,279.38</b>	<b>5,261,494.20</b>	<b>393,214.82</b>
Receipts from Delinquent Taxes	200,000.00	221,651.11	21,651.11
Amount to be Raised by Taxation:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(a) Local Tax for Municipal Purposes	6,827,714.12	xxxxxxxxxx	xxxxxxxxxx
(b) Addition to Local District School Tax		xxxxxxxxxx	xxxxxxxxxx
(c) Minimum Library Tax		xxxxxxxxxx	xxxxxxxxxx
Total Amount to be Raised by Taxation	6,827,714.12	7,260,251.43	432,537.31
	<b>13,062,993.50</b>	<b>13,910,396.74</b>	<b>847,403.24</b>

## ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	xxxxxxxxxx	26,776,793.52
Amount to be Raised by Taxation	xxxxxxxxxx	xxxxxxxxxx
Local District School Tax	11,275,780.00	xxxxxxxxxx
Regional School Tax	4,427,492.00	xxxxxxxxxx
Regional High School Tax	-	xxxxxxxxxx
County Taxes	3,929,598.09	xxxxxxxxxx
Due County for Added and Omitted Taxes	40,906.14	xxxxxxxxxx
Special District Taxes	-	xxxxxxxxxx
Municipal Open Space Tax	287,765.86	xxxxxxxxxx
Municipal Arts and Culture Tax		xxxxxxxxxx
Reserve for Uncollected Taxes	xxxxxxxxxx	445,000.00
Deficit in Required Collection of Current Taxes (or)	xxxxxxxxxx	-
Balance for Support of Municipal Budget (or)	7,260,251.43	xxxxxxxxxx
*Excess Non-Budget Revenue (see footnote)		xxxxxxxxxx
*Deficit Non-Budget Revenue (see footnote)	xxxxxxxxxx	
*These items are applicable only when there is no "Amount to be Raised by Taxation" in the "Budget" column of the statement at the top of this sheet. In such instances, any excess or deficit in the above allocation would apply to "Non-Budget Revenue" only.	<b>27,221,793.52</b>	<b>27,221,793.52</b>

# STATEMENT OF GENERAL BUDGET REVENUES 2021

(Continued)

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

Source	Budget	Realized	Excess or Deficit
Clean Communities	13,826.58	13,826.58	-
		-	-
		-	-
		-	-
		-	-
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PAGE TOTALS	13,826.58	13,826.58	-

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: klapaorta@oceanportboro.com

# 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	13,826.58	13,826.58	-
		-	-
		-	-
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TOTALS	13,826.58	13,826.58	-

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: \_\_\_\_\_

## STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2021

2021 Budget As Adopted		13,049,166.92
2021 Budget - Added by N.J.S.A. 40A:4-87		13,826.58
Appropriated for 2021 (Budget Statement Item 9)		13,062,993.50
Appropriated for 2021 by Emergency Appropriation (Budget Statement Item 9)		
Total General Appropriations (Budget Statement Item 9)		13,062,993.50
Add: Overexpenditures (see footnote)		
Total Appropriations and Overexpenditures		13,062,993.50
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	11,978,405.75	
Paid or Charged - Reserve for Uncollected Taxes	445,000.00	
Reserved	639,553.23	
Total Expenditures		13,062,958.98
Unexpended Balances Canceled (see footnote)		34.52

**FOOTNOTES - RE: OVEREXPENDITURES**

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

**RE: UNEXPENDED BALANCES CANCELED**

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

## SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

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



# RESULTS OF 2021 OPERATIONS

## CURRENT FUND

	Debit	Credit
Excess of Anticipated Revenues:	XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues anticipated	XXXXXXXXXX	393,214.82
Delinquent Tax Collections	XXXXXXXXXX	21,651.11
	XXXXXXXXXX	
Required Collection of Current Taxes	XXXXXXXXXX	432,537.31
Unexpended Balances of 2021 Budget Appropriations	XXXXXXXXXX	34.52
Miscellaneous Revenue Not Anticipated	XXXXXXXXXX	543,279.90
Miscellaneous Revenue Not Anticipated:		
Proceeds of Sale of Foreclosed Property (Sheet 27)	XXXXXXXXXX	-
Payments in Lieu of Taxes on Real Property	XXXXXXXXXX	
Sale of Municipal Assets	XXXXXXXXXX	
Unexpended Balances of 2020 Appropriation Reserves	XXXXXXXXXX	942,476.46
Prior Years Interfunds Returned in 2021	XXXXXXXXXX	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)	XXXXXXXXXX	XXXXXXXXXX
Balance - January 1, 2021	900,471.63	XXXXXXXXXX
Balance - December 31, 2021	XXXXXXXXXX	900,471.63
Deficit in Anticipated Revenues:	XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated	-	XXXXXXXXXX
Delinquent Tax Collections	-	XXXXXXXXXX
		XXXXXXXXXX
Required Collection on Current Taxes	-	XXXXXXXXXX
Interfund Advances Originating in 2021	8,700.00	XXXXXXXXXX
Prior Year Citizens and Veterans Added	750.00	
Refund of Prior Year Revenue	1,755.60	
Deficit Balance - To Trial Balance (Sheet 3)	XXXXXXXXXX	-
Surplus Balance - To Surplus (Sheet 21)	2,321,988.52	XXXXXXXXXX
	3,233,665.75	3,233,665.75

## SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
PREVIOUS PAGE TOTALS	-
Verizon Fee	54,140.56
Comcast Fee	41,073.83
Monmouth County JIF	16,076.00
Insurance Dividend	129,382.07
Police Outside Overtime Admin Fee	41,627.12
CARES Reimbursement	28,960.47
BOE Lawn/Snow Services 2020-2021	38,500.00
GOV Deals	24,053.54
FEMA - Storm Reimbursement	101,344.80
Senior Citizens and Veterans Administration Fee	861.84
Municipal Fish Kill	24,000.00
Miscellaneous	43,259.67
<b>Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)</b>	<b>543,279.90</b>

**SURPLUS - CURRENT FUND  
YEAR 2021**

	Debit	Credit
1. Balance - January 1, 2021	xxxxxxxxxx	4,649,646.20
2. [REDACTED]	xxxxxxxxxx	
3. Excess Resulting from 2021 Operations	xxxxxxxxxx	2,321,988.52
4. Amount Appropriated in the 2021 Budget - Cash	1,167,000.00	xxxxxxxxxx
5. Amount Appropriated in 2021 Budget - with Prior Written Consent of Director of Local Government Services	-	xxxxxxxxxx
6. [REDACTED]		xxxxxxxxxx
7. Balance - December 31, 2021	5,804,634.72	xxxxxxxxxx
	6,971,634.72	6,971,634.72

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

Cash		13,436,007.29
Investments		
Change Fund		300.00
Sub Total		13,436,307.29
Deduct Cash Liabilities Marked with "C" on Trial Balance		7,634,431.62
Cash Surplus		5,801,875.67
Deficit in Cash Surplus		
Other Assets Pledged to Surplus:*		
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	2,758.87	
Deferred Charges #		
Cash Deficit #		
[REDACTED]		
[REDACTED]		
[REDACTED]		
[REDACTED]		
Total Other Assets		2,758.87
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS"		5,804,634.54

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

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

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

1. Amount of Levy as per Duplicate (Analysis) #			\$ 26,747,461.61
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.			\$ 277,499.25
5a. Subtotal 2021 Levy	\$ 27,024,960.86		
5b. Reductions Due to Tax Appeals**	\$		
5c. Total 2021 Tax Levy			\$ 27,024,960.86
6. Transferred to Tax Title Liens			\$ 6,126.50
7. Transferred to Foreclosed Property			\$
8. Remitted, Abated or Canceled			\$ 11,674.12
9. Discount Allowed			\$
10. Collected in Cash: In 2020	\$ 264,178.48		
In 2021*	\$ 26,261,637.79		
Homestead Benefit Credit	\$ 208,227.25		
State's Share of 2021 Senior Citizens and Veterans Deductions Allowed	\$ 42,750.00		
Total To Line 14	\$ 26,776,793.52		
11. Total Credits			\$ 26,794,594.14
12. Amount Outstanding December 31, 2021			\$ 230,366.72
13. Percentage of Cash Collections to Total 2021 Levy, (Item 10 divided by Item 5c) is	<u>99.08%</u>		

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

14. Calculation of Current Taxes Realized in Cash:

Total of Line 10			\$ 26,776,793.52
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals			\$
To Current Taxes Realized in Cash (Sheet 17)			\$ 26,776,793.52

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

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

\* Include overpayments applied as part of 2021 collections.

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

**ACCELERATED TAX SALE / TAX LEVY SALE - CHAPTER 99**

**To Calculate Underlying Tax Collection Rate for 2021**

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

**(1) Utilizing Accelerated Tax Sale**

Total of Line 10 Collected in Cash (sheet 22)	\$ 26,776,793.52
<i>LESS</i> : Proceeds from Accelerated Tax Sale	
<b>Net Cash Collected</b>	<b>\$ 26,776,793.52</b>
Line 5c (sheet 22) Total 2021 Tax Levy	\$ 27,024,960.86
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is	99.08%

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**(2) Utilizing Tax Levy Sale**

Total of Line 10 Collected in Cash (sheet 22)	\$ 26,776,793.52
<i>LESS</i> : Proceeds from Tax Levy Sale (excluding premium)	
<b>Net Cash Collected</b>	<b>\$ 26,776,793.52</b>
Line 5c (sheet 22) Total 2021 Tax Levy	\$ 27,024,960.86
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is	99.08%

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

	Debit	Credit
1. Balance - January 1, 2021	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	3,850.65	XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	
2. Senior Citizens Deductions Per Tax Billings	4,000.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	38,500.00	XXXXXXXXXX
4. Deductions Allowed By Tax Collector	1,500.00	XXXXXXXXXX
5. Deductions Allowed By Tax Collector - Prior Year Taxes (2020)		
6.		
7. Deductions Disallowed By Tax Collector	XXXXXXXXXX	1,250.00
8. Deductions Disallowed By Tax Collector - Prior Year Taxes (2020)	XXXXXXXXXX	750.00
9. Received in Cash from State	XXXXXXXXXX	43,091.78
10.		
11.		
12. Balance - December 31, 2021	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	2,758.87
Due To State of New Jersey	-	XXXXXXXXXX
	47,850.65	47,850.65

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

Line 2	4,000.00	
Line 3	38,500.00	
Line 4	1,500.00	
Sub - Total	44,000.00	
Less: Line 7	1,250.00	
To Item 10, Sheet 22	42,750.00	

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

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

jsutton@oceanportboro.com  
Signature of Tax Collector

T-8442  
License #

3/1/2022  
Date

# SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

		Debit	Credit
1. Balance - January 1, 2021		291,352.19	XXXXXXXXXX
A. Taxes	220,901.11	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	70,451.08	XXXXXXXXXX	XXXXXXXXXX
2. Canceled:		XXXXXXXXXX	XXXXXXXXXX
A. Taxes		XXXXXXXXXX	
B. Tax Title Liens		XXXXXXXXXX	
3. Transferred to Foreclosed Tax Title Liens:		XXXXXXXXXX	XXXXXXXXXX
A. Taxes		XXXXXXXXXX	
B. Tax Title Liens		XXXXXXXXXX	
4. Added Taxes		750.00	XXXXXXXXXX
5. Added Tax Title Liens			XXXXXXXXXX
6. Adjustment between Taxes (Other than Current Year) and Tax Title Liens;		XXXXXXXXXX	
A. Taxes - Transfers to Tax Title Liens		XXXXXXXXXX	(1)
B. Tax Title Liens - Transfers from Taxes		(1) -	XXXXXXXXXX
7. Balance Before Cash Payments		XXXXXXXXXX	292,102.19
8. Totals		292,102.19	292,102.19
9. Balance Brought Down		292,102.19	XXXXXXXXXX
10. Collected:		XXXXXXXXXX	221,651.11
A. Taxes	221,651.11	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens		XXXXXXXXXX	XXXXXXXXXX
11. Interest and Costs - 2021 Tax Sale			XXXXXXXXXX
12. 2021 Taxes Transferred to Liens		6,126.50	XXXXXXXXXX
13. 2021 Taxes		230,366.72	XXXXXXXXXX
14. Balance - December 31, 2021		XXXXXXXXXX	306,944.30
A. Taxes	230,366.72	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	76,577.58	XXXXXXXXXX	XXXXXXXXXX
15. Totals		528,595.41	528,595.41

16. Percentage of Cash Collections to Adjusted Amount Outstanding  
 (Item No. 10 divided by Item No. 9) is 75.88%

17. Item No.14 multiplied by percentage shown above is 232,909.33 and represents the maximum amount that may be anticipated in 2022.

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.



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

	Debit	Credit
1. Balance - January 1, 2021	3,300.00	XXXXXXXXXX
2. Foreclosed or Deeded in 2021	XXXXXXXXXX	XXXXXXXXXX
3. Tax Title Liens	-	XXXXXXXXXX
4. Taxes Receivable	-	XXXXXXXXXX
5A. <span style="background-color: #cccccc; display: inline-block; width: 150px; height: 1em;"></span>		XXXXXXXXXX
5B. <span style="background-color: #cccccc; display: inline-block; width: 150px; height: 1em;"></span>	XXXXXXXXXX	
6. Adjustment to Assessed Valuation		XXXXXXXXXX
7. Adjustment to Assessed Valuation	XXXXXXXXXX	
8. Sales	XXXXXXXXXX	XXXXXXXXXX
9. Cash *	XXXXXXXXXX	
10. Contract	XXXXXXXXXX	
11. Mortgage	XXXXXXXXXX	
12. Loss on Sales	XXXXXXXXXX	
13. Gain on Sales		XXXXXXXXXX
14. Balance - December 31, 2021	XXXXXXXXXX	3,300.00
	3,300.00	3,300.00

**CONTRACT SALES**

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

**MORTGAGE SALES**

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

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

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

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

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

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

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

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

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

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

**JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED**

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

**N.J.S.A. 40A:4-53 SPECIAL EMERGENCY -** TAX MAP; REVALUATION; MASTER PLAN; REVISION AND CODIFICATION OF ORDINANCES; DRAINAGE MAPS FOR FLOOD CONTROL; PRELIMINARY ENGINEERING STUDIES, ETC. FOR SANITARY SEWER SYSTEM; MUNICIPAL CONSOLIDATION ACT; FLOOD OR HURRICANE DAMAGE.

Sheet 29

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

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

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

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

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

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

Sheet 30

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

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

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

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

	Debit	Credit	2022 Debt Service
Outstanding - January 1, 2021	xxxxxxxxxx	3,945,000.00	
Issued	xxxxxxxxxx	5,940,000.00	
Paid	460,000.00	xxxxxxxxxx	
Outstanding - December 31, 2021	9,425,000.00	xxxxxxxxxx	
	9,885,000.00	9,885,000.00	
2022 Bond Maturities - General Capital Bonds			\$ 525,000.00
2022 Interest on Bonds*		\$ 380,846.11	
<b>ASSESSMENT SERIAL BONDS</b>			
Outstanding - January 1, 2021	xxxxxxxxxx		
Issued	xxxxxxxxxx		
Paid		xxxxxxxxxx	
Outstanding - December 31, 2021	-	xxxxxxxxxx	
	-	-	
2022 Bond Maturities - Assessment Bonds			\$
2022 Interest on Bonds*		\$	
Total "Interest on Bonds - Debt Service" (*Items)			\$ 380,846.11

**LIST OF BONDS ISSUED DURING 2021**

Purpose	2022 Maturity	Amount Issued	Date of Issue	Interest Rate
MCIA GOVERNMENTAL BONDS SERIES 2021B	150,000.00	5,940,000.00	12/30/2021	Variable
Total	150,000.00	5,940,000.00		

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

	Debit	Credit	2022 Debt Service
Outstanding - January 1, 2021	xxxxxxxxxx	78,171.96	
Issued	xxxxxxxxxx		
Paid	16,083.13	xxxxxxxxxx	
Refunded			
Outstanding - December 31, 2021	62,088.83	xxxxxxxxxx	
	78,171.96	78,171.96	
2022 Loan Maturities			\$ 16,406.41
2022 Interest on Loans			\$ 1,160.35
Total 2022 Debt Service for GREEN TRUST Loan			\$ 17,566.76
<b>ASSESSMENT LOAN</b>			
Outstanding - January 1, 2021	xxxxxxxxxx	11,468,662.78	
Issued	xxxxxxxxxx		
Paid	1,338,222.28	xxxxxxxxxx	
Outstanding - December 31, 2021	10,130,440.50	xxxxxxxxxx	
	11,468,662.78	11,468,662.78	
2022 Loan Maturities			\$ 1,352,222.28
2022 Interest on Loans			\$ 132,480.00
Total 2022 Debt Service for ASSESSMENT Loan			\$ 1,484,702.28

**LIST OF LOANS ISSUED DURING 2021**

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

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

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

**LIST OF LOANS ISSUED DURING 2021**

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

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

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

**LIST OF LOANS ISSUED DURING 2021**

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



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

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

**LIST OF BONDS ISSUED DURING 2021**

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

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

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

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

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2021	Date of Maturity	Rate of Interest	2022 Budget Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest**	
970 Acq & Imp Prop./Fac.	2,500,000.00	7/7/2017	5,597,762.00	02/24/22	2.0000%	*	111,955.24	02/24/22
988 Various Capital Improvements	2,600,000.00	6/28/2018	2,530,850.00	02/24/22	2.0000%	69,150.00	50,617.00	02/24/22
1001 Various Capital Improvements	875,400.00	6/27/2019	875,400.00	02/24/22	2.0000%	*	17,508.00	02/24/22
1026 Various Capital Improvements	2,051,554.00	8/11/2020	2,051,554.00	02/24/22	2.0000%		41,031.08	02/24/22
1038 Various Capital Improvements	2,157,000.00	9/29/2021	2,157,000.00	02/24/22	1.0000%		8,687.92	02/24/22
Page Totals	10,183,954.00		13,212,566.00			69,150.00	229,799.24	

Sheet 33

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

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

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

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

(Do not crowd - add additional sheets)

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

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

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2021	Date of Maturity	Rate of Interest	2022 Budget Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest**	
PREVIOUS PAGE TOTALS	10,183,954.00		13,212,566.00			69,150.00	229,799.24	
PAGE TOTALS	10,183,954.00		13,212,566.00			69,150.00	229,799.24	

Sheet 33.1

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

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

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

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

(Do not crowd - add additional sheets)

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

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

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2021	Date of Maturity	Rate of Interest	2022 Budget Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest**	
PREVIOUS PAGE TOTALS	10,183,954.00		13,212,566.00			69,150.00	229,799.24	
PAGE TOTALS	10,183,954.00		13,212,566.00			69,150.00	229,799.24	

Sheet 33  
Totals

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

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

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

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

(Do not crowd - add additional sheets)

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

## DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

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

Sheet 34

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

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

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

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

## SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount Lease Obligation Outstanding Dec. 31, 2021	2022 Budget Requirements	
		For Principal	For Interest/Fees
1. CAPITAL LEASE PROGRAM	30,000.00	7,000.00	1,290.00
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
Total	30,000.00	7,000.00	1,290.00

Sheet 34a

(Do not crowd - add additional sheets)

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2021 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
Ord 792 - Improvements to Old Wharf Park	9,704.00					9,704.00		
Ord 823/832 (4) - Street Sign	1,919.69					1,919.69		
Ord 842 (2) - Acq. Of Police Depart of Equipment	2,325.84						2,325.84	
Ord 884 - Various Security Improvements	825.00						825.00	
Ord 895 - Various Capital Improvements	2,988.15						2,988.15	
Ord 903 - Various Capital Improvements	71,412.31					39,412.31	32,000.00	
Ord 904 - Various Capital Improvements	278.19						278.19	
Ord 917 - Various Capital Improvements	4,112.32						4,112.32	
Ord 929 - Acq of Computers & Police Equipment	89.50						89.50	
Ord 931 - Various Capital Improvements	3,026.79						3,026.79	
Ord 960 - Phase 3 East Main Street Improvements				637.30			637.30	
Ord 950 - Various Capital Improvements	151,176.75						151,176.75	
Ord 965 -Various Capital Improvements and Related Exp	205,331.08						205,331.08	
Ord 970 - Acq. & Impr of Property, Facilities	-	142,615.32			85,797.76			56,817.56
Ord 973 - Various Capital Improvements	456,494.15						456,494.15	
Ord 988 - Various Capital Improvements	-	489,417.07			7,050.00			482,367.07
Ord 1001 - Various Capital Improvements	-	89,053.99			31,721.12			57,332.87
Ord 1026 -General Capital Improvements	-	903,492.14			56,592.50			846,899.64
Page Total	909,683.77	1,624,578.52	-	637.30	181,161.38	51,036.00	859,285.07	1,443,417.14

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

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2021 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
<b>PREVIOUS PAGE TOTALS</b>	909,683.77	1,624,578.52	-	637.30	181,161.38	51,036.00	859,285.07	1,443,417.14
Ord 1038 Various Capital Improvements			2,252,500.00		1,997,081.00			255,419.00
Local:								
Ord 866 - Construction Project for Monmouth Park	1,503,119.00	1,850,221.00					1,503,119.00	1,850,221.00
<b>PAGE TOTALS</b>	2,412,802.77	3,474,799.52	2,252,500.00	637.30	2,178,242.38	51,036.00	2,362,404.07	3,549,057.14

Sheet 35.1

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



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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2021 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
<b>PREVIOUS PAGE TOTALS</b>	2,412,802.77	3,474,799.52	2,252,500.00	637.30	2,178,242.38	51,036.00	2,362,404.07	3,549,057.14
<b>PAGE TOTALS</b>	2,412,802.77	3,474,799.52	2,252,500.00	637.30	2,178,242.38	51,036.00	2,362,404.07	3,549,057.14

Sheet 35.2

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

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2021 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
<b>PREVIOUS PAGE TOTALS</b>	2,412,802.77	3,474,799.52	2,252,500.00	637.30	2,178,242.38	51,036.00	2,362,404.07	3,549,057.14
<b>GRAND TOTALS</b>	2,412,802.77	3,474,799.52	2,252,500.00	637.30	2,178,242.38	51,036.00	2,362,404.07	3,549,057.14

Sheet 35 Totals

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

# GENERAL CAPITAL FUND

## SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2021	xxxxxxxxx	114,899.55
Received from 2021 Budget Appropriation*	xxxxxxxxx	100,000.00
	xxxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	xxxxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxxxx	xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
Appropriated to Finance Improvement Authorizations	95,120.00	xxxxxxxxx
		xxxxxxxxx
Balance - December 31, 2021	119,779.55	xxxxxxxxx
	214,899.55	214,899.55

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

# GENERAL CAPITAL FUND

## SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

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

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Additional Funding Sources
Ord 1038 Various Capital Improvement	2,252,500.00	2,157,380.00	95,120.00	
Total	2,252,500.00	2,157,380.00	95,120.00	-

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

# GENERAL CAPITAL FUND

## STATEMENT OF CAPITAL SURPLUS YEAR - 2021

	Debit	Credit
Balance - January 1, 2021	xxxxxxxxxx	21,732.78
Premium on Sale of Bonds	xxxxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxxxx	13,053.46
Appropriated to Finance Improvement Authorizations		xxxxxxxxxx
Appropriated to 2021 Budget Revenue		xxxxxxxxxx
Balance - December 31, 2021	34,786.24	xxxxxxxxxx
	34,786.24	34,786.24

**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 \$ 27,024,960.86
- 2. Amount of Item 1 Collected in 2021 (\*) \$ 26,776,793.52
- 3. Seventy (70) percent of Item 1 \$ 18,917,472.60

(\*) Including prepayments and overpayments applied.

**B.**

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

Answer YES or NO **YES**

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

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

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

**C.**

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

Answer YES or NO **NO**

**D.**

- 1. Cash Deficit 2020 \$
- 2. 4% of 2020 Tax Levy for all purposes:  
 Levy -- \$                      = \$
- 3. Cash Deficit 2021 \$
- 4. 4% of 2021 Tax Levy for all purposes:  
 Levy -- \$                      = \$

**E.**

	<u>Unpaid</u>	<u>2020</u>	<u>2021</u>	<u>Total</u>
1. State Taxes	\$	<u>                    </u>	\$ <u>                    </u>	\$ <u>                    </u> -
2. County Taxes	\$	<u>                    </u>	\$ <u>40,906.37</u>	\$ <u>40,906.37</u>
3. Amounts due Special Districts	\$	<u>                    </u>	\$ <u>                    </u> -	\$ <u>                    </u> -
4. Amount due School Districts for School Tax	\$	<u>                    </u>	\$ <u>4,748,548.34</u>	\$ <u>4,748,548.34</u>