

# ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2021 (UNAUDITED)

POPULATION LAST CENSUS 22,866  
 NET VALUATION TAXABLE 2021 3,674,308,700  
 MUNICODE 0505

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

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

                     TOWNSHIP                      of                                           LOWER                      , County of                                           CAPE MAY

DO NOT USE THESE SPACES

	Date	Examined By:	
1			Preliminary Check
2			Examined

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

Signature                      lread@townshipoflower.org  
 Title                      CFO, Township of Lower

(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,                      **LAUREN READ**                     , am the Chief Financial Officer, License #                      **N0423**                     , of the                      **TOWNSHIP**                      of                      **LOWER**                     , County of                      **CAPE MAY**                      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                      lread@townshipoflower.org  
 Title                      CFO, Township of Lower  
 Address                      2600 BAYSHORE ROAD  
 Phone Number                      (609) 886-2005  
 Fax Number                      (609) 886-9488

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.

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

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

**CERTIFICATION OF QUALIFYING MUNICIPALITY**

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

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

**Municipality:** TOWNSHIP OF LOWER

**Chief Financial Officer:** Lauren Read

**Signature:** lread@townshipoflower.org

**Certificate #:** N0423

**Date:** 2/1/2022

**CERTIFICATION OF NON-QUALIFYING MUNICIPALITY**

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

**Municipality:** TOWNSHIP OF LOWER

**Chief Financial Officer:** \_\_\_\_\_

**Signature:** \_\_\_\_\_

**Certificate #:** \_\_\_\_\_

**Date:** \_\_\_\_\_

21-6005700

Fed I.D. #

TOWNSHIP OF LOWER

Municipality

CAPE MAY

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>50,623.73</u>	\$ <u>1,438,998.58</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.

lread@townshipoflower.org  
Signature of Chief Financial Officer

2/1/2022  
Date

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

**INSTRUCTIONS**

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

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

**CERTIFICATION**

I hereby certify that there was no "utility fund" on the books of account and there was no utility owned and operated by the           **TOWNSHIP**           of           **LOWER**          , County of           **CAPE MAY**           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           **lread@townshipoflower.org**            
Title           **CFO, Township of Lower**          

(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 \$           **3,700,598,909.00**          

          **assessor@townshipoflower.org**            
SIGNATURE OF TAX ASSESSOR  
  
          **TOWNSHIP OF LOWER**            
MUNICIPALITY  
  
          **CAPE MAY**            
COUNTY











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

Title of Account	Debit	Credit
<b>ANIMAL CONTROL TRUST FUND</b>		
CASH	10,694.60	
DUE TO -		
DUE TO STATE OF NJ		5.40
RESERVE FOR ANIMAL CONTROL TRUST FUND		10,689.20
<b>FUND TOTALS</b>	<b>10,694.60</b>	<b>10,694.60</b>
<b>ASSESSMENT TRUST FUND</b>		
CASH	-	
DUE TO -		
RESERVE FOR:		
<b>FUND TOTALS</b>	<b>-</b>	<b>-</b>
<b>MUNICIPAL OPEN SPACE TRUST FUND</b>		
CASH	-	
<b>FUND TOTALS</b>	<b>-</b>	<b>-</b>
<b>LOSAP TRUST FUND</b>		
CASH	-	
<b>FUND TOTALS</b>	<b>-</b>	<b>-</b>

(Do not crowd - add additional sheets)

















**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:						-
HAZMAT / FEMA						-
LOCAL GOV'T EMERGENCY FUND	607.53				607.53	-
SMALL CITIES	886,545.60		442,623.00			443,922.60
						-
						-
						-
STATE GRANTS:						-
ALCOHOL EDUCATION AND REHABILITATION	-	8,633.56	8,633.56			-
BODY ARMOR	8,031.58	11,742.00	2,315.66			17,457.92
BODY CAMERAS	-	124,318.00	24,864.00			99,454.00
COPS IN SHOPS		3,520.00	3,480.00			40.00
DRIVE SOBER OR GET PULLED OVER	6,000.00	13,500.00	12,000.00			7,500.00
MUNICIPAL ALLIANCE	19,448.10	26,215.00	14,701.60		19,448.10	11,513.40
NJ HISTORIC TRUST	38,850.00					38,850.00
NJ TRANSPORTATION TRUST	370,000.00	170,000.00	138,750.00			401,250.00
						-
						-
						-
						-
PAGE TOTALS	1,329,482.81	357,928.56	647,367.82	-	20,055.63	1,019,987.92





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

Grant	Balance Jan. 1, 2021	Transferred from 2021		Expended	Other	Cancelled	Balance Dec. 31, 2021
		Budget	Appropriations By 40A:4-87				
FEDERAL GRANTS:							
BODY ARMOR GRANT	4,839.73			4,839.73			-
HAZMAT / FEMA			9,388.17				9,388.17
LOCAL GOV'T EMERGENCY FUND	2,041.55			(915.00)		607.53	2,349.02
SMALL CITIES	469,646.60			46,699.00			422,947.60
							-
							-
STATE GRANTS:							
ALCOHOL EDUCATION AND REHABILITATION	6,269.01		8,633.56				14,902.57
BODY ARMOR	3,191.73	3,507.76	11,742.00	10,171.27			8,270.22
BODY CAMERAS			124,318.00				124,318.00
CLEAN COMMUNITIES			79,025.00	75,061.00			3,964.00
COPS IN SHOPS	320.00		3,520.00	3,560.00			280.00
DRIVE SOBER OR GET PULLED OVER	2,400.00		13,500.00	10,950.00			4,950.00
DRUNK DRIVING ENFORCEMENT FUND	13,084.80			1,796.94			11,287.86
ENHANCED 911 GRANT	5,079.26			3,781.74			1,297.52
EMAA-EMERGENCY MANAGEMENT	23,936.36		10,000.00	14,000.00			19,936.36
MUNICIPAL ALLIANCE FUNDS	21,555.95	22,131.25	8,510.00	14,195.38		19,448.10	18,553.72
							-
PAGE TOTALS	552,364.99	25,639.01	268,636.73	184,140.06	-	20,055.63	642,445.04

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

Grant	Balance Jan. 1, 2021	Transferred from 2021		Expended	Other	Cancelled	Balance Dec. 31, 2021
		Budget	Appropriations By 40A:4-87				
PREVIOUS PAGE TOTALS	552,364.99	25,639.01	268,636.73	184,140.06	-	20,055.63	642,445.04
STATE GRANTS (CONT)							-
NJ EMERGENCY MANAGEMENT SVCS	1,030.00						1,030.00
NJ HISTORIC TRUST FUND	5,007.40						5,007.40
NJ DEPT OF TRANSPORTATION	225,000.00		170,000.00				395,000.00
RECYCLING TONNAGE			58,478.93	58,478.93			-
							-
							-
							-
							-
							-
OTHER:							-
ATLANTIC COUNTY MUNICIPAL JOINT INS. FUND	2,022.01		6,475.00	8,112.69		382.01	2.31
CAPE MAY COUNTY-OPEN SPACE			1,229,491.28	1,229,491.28			-
COMCAST (TWP SHARE)	2,330.11						2,330.11
COMCAST (LCMR SHARE)	17,769.12						17,769.12
DUCKS UNLIMITED	1,690.08			9,399.35	12,400.00		4,690.73
WARMING CENTER	1,000.00						1,000.00
							-
							-
PAGE TOTALS	808,213.71	25,639.01	1,733,081.94	1,489,622.31	12,400.00	20,437.64	1,069,274.71

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

Grant	Balance Jan. 1, 2021	Transferred from 2021		Expended	Other	Cancelled	Balance Dec. 31, 2021
		Budget	Appropriations By 40A:4-87				
PREVIOUS PAGE TOTALS	808,213.71	25,639.01	1,733,081.94	1,489,622.31	12,400.00	20,437.64	1,069,274.71
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<b>TOTALS</b>	808,213.71	25,639.01	1,733,081.94	1,489,622.31	12,400.00	20,437.64	1,069,274.71



## \*LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXXXXX	XXXXXXXXXXXX
School Tax Payable #	XXXXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2020 - 2021)	XXXXXXXXXXXX	
Levy School Year July 1, 2021 - June 30, 2022	XXXXXXXXXXXX	18,403,258.00
Levy Calendar Year 2021	XXXXXXXXXXXX	
Paid	18,403,258.00	XXXXXXXXXXXX
Balance - December 31, 2021	XXXXXXXXXXXX	XXXXXXXXXXXX
School Tax Payable #	-	XXXXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2021 - 2022)		XXXXXXXXXXXX
* Not including Type 1 school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools.	18,403,258.00	18,403,258.00

# Must include unpaid requisitions.

## REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

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

## REGIONAL HIGH SCHOOL TAX

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	XXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2020 - 2021)	XXXXXXXXXX	7,126,438.50
Levy School Year July 1, 2021 - June 30, 2022	XXXXXXXXXX	
Levy Calendar Year 2021	XXXXXXXXXX	14,122,289.00
Paid	14,187,583.00	XXXXXXXXXX
Balance - December 31, 2021	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	-	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2021 - 2022)	7,061,144.50	XXXXXXXXXX
# Must include unpaid requisitions.	21,248,727.50	21,248,727.50

## COUNTY TAXES PAYABLE

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXXX	XXXXXXXXXX
County Taxes	XXXXXXXXXX	
Due County for Added and Omitted Taxes	XXXXXXXXXX	41,330.91
2021 Levy:	XXXXXXXXXX	XXXXXXXXXX
General County	XXXXXXXXXX	10,211,396.62
County Library	XXXXXXXXXX	1,479,963.84
County Health	XXXXXXXXXX	
County Open Space Preservation	XXXXXXXXXX	435,203.01
Due County for Added and Omitted Taxes	XXXXXXXXXX	57,319.27
Paid	12,167,894.38	XXXXXXXXXX
Balance - December 31, 2021	XXXXXXXXXX	XXXXXXXXXX
County Taxes		XXXXXXXXXX
Due County for Added and Omitted Taxes	57,319.27	XXXXXXXXXX
	12,225,213.65	12,225,213.65

## SPECIAL DISTRICT TAXES

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXXX	
2021 Levy: (List Each Type of District Tax Separately - See Footnote)	XXXXXXXXXX	XXXXXXXXXX
Fire - 3	2,428,758.00	XXXXXXXXXX
Sewer -		XXXXXXXXXX
Water -		XXXXXXXXXX
Garbage -		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
Total 2021 Levy		2,428,758.00
Paid	2,428,758.00	XXXXXXXXXX
Balance - December 31, 2021	-	XXXXXXXXXX
	2,428,758.00	2,428,758.00

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

# STATEMENT OF GENERAL BUDGET REVENUES 2021

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated	3,500,000.00	3,500,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government Services			-
Miscellaneous Revenue Anticipated:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Adopted Budget	4,997,454.62	5,911,783.81	914,329.19
Added by N.J.S.A. 40A:4-87 (List on 17a)	1,733,081.94	1,733,081.94	-
			-
			-
<b>Total Miscellaneous Revenue Anticipated</b>	<b>6,730,536.56</b>	<b>7,644,865.75</b>	<b>914,329.19</b>
Receipts from Delinquent Taxes	600,000.00	641,840.40	41,840.40
Amount to be Raised by Taxation:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(a) Local Tax for Municipal Purposes	21,825,787.53	xxxxxxxxxx	xxxxxxxxxx
(b) Addition to Local District School Tax		xxxxxxxxxx	xxxxxxxxxx
(c) Minimum Library Tax		xxxxxxxxxx	xxxxxxxxxx
Total Amount to be Raised by Taxation	21,825,787.53	23,747,603.81	1,921,816.28
	<b>32,656,324.09</b>	<b>35,534,309.96</b>	<b>2,877,985.87</b>

## ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	xxxxxxxxxx	68,908,581.61
Amount to be Raised by Taxation	xxxxxxxxxx	xxxxxxxxxx
Local District School Tax	18,403,258.00	xxxxxxxxxx
Regional School Tax	-	xxxxxxxxxx
Regional High School Tax	14,122,289.00	xxxxxxxxxx
County Taxes	12,126,563.47	xxxxxxxxxx
Due County for Added and Omitted Taxes	57,319.27	xxxxxxxxxx
Special District Taxes	2,428,758.00	xxxxxxxxxx
Municipal Open Space Tax		xxxxxxxxxx
Municipal Arts and Culture Tax		xxxxxxxxxx
Reserve for Uncollected Taxes	xxxxxxxxxx	1,977,209.94
Deficit in Required Collection of Current Taxes (or)	xxxxxxxxxx	-
Balance for Support of Municipal Budget (or)	23,747,603.81	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>70,885,791.55</b>	<b>70,885,791.55</b>



## STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2021

2021 Budget As Adopted		30,923,242.15
2021 Budget - Added by N.J.S.A. 40A:4-87		1,733,081.94
Appropriated for 2021 (Budget Statement Item 9)		32,656,324.09
Appropriated for 2021 by Emergency Appropriation (Budget Statement Item 9)		
Total General Appropriations (Budget Statement Item 9)		32,656,324.09
Add: Overexpenditures (see footnote)		
Total Appropriations and Overexpenditures		32,656,324.09
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	29,295,644.12	
Paid or Charged - Reserve for Uncollected Taxes	1,977,209.94	
Reserved	1,377,936.40	
Total Expenditures		32,650,790.46
Unexpended Balances Canceled (see footnote)		5,533.63

**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	914,329.19
Delinquent Tax Collections	XXXXXXXXXX	41,840.40
	XXXXXXXXXX	
Required Collection of Current Taxes	XXXXXXXXXX	1,921,816.28
Unexpended Balances of 2021 Budget Appropriations	XXXXXXXXXX	5,533.63
Miscellaneous Revenue Not Anticipated	XXXXXXXXXX	133,638.56
Miscellaneous Revenue Not Anticipated:		
Proceeds of Sale of Foreclosed Property (Sheet 27)	XXXXXXXXXX	400,550.00
Payments in Lieu of Taxes on Real Property	XXXXXXXXXX	
Sale of Municipal Assets	XXXXXXXXXX	60,102.51
Unexpended Balances of 2020 Appropriation Reserves	XXXXXXXXXX	2,021,030.73
Prior Years Interfunds Returned in 2021	XXXXXXXXXX	
CANCEL FS BALANCES PER RES #21-114		7.01
VOID PRIOR YEARS PURCHASE ORDERS		8,784.31
ADJUST TO SC/VET AMT. DUE		2,132.21
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)	XXXXXXXXXX	XXXXXXXXXX
Balance - January 1, 2021	7,126,438.50	XXXXXXXXXX
Balance - December 31, 2021	XXXXXXXXXX	7,061,144.50
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	658,810.39	XXXXXXXXXX
Y/E ADJ: RESERVE FOR FIRE SAFETY	150,893.13	
REFUND P/Y REVENUE	4,000.00	
Deficit Balance - To Trial Balance (Sheet 3)	XXXXXXXXXX	-
Surplus Balance - To Surplus (Sheet 21)	4,630,767.31	XXXXXXXXXX
	12,570,909.33	12,570,909.33



**SURPLUS - CURRENT FUND  
YEAR 2021**

	Debit	Credit
1. Balance - January 1, 2021	xxxxxxxxxx	7,510,819.16
2.	xxxxxxxxxx	
3. Excess Resulting from 2021 Operations	xxxxxxxxxx	4,630,767.31
4. Amount Appropriated in the 2021 Budget - Cash	3,500,000.00	xxxxxxxxxx
5. Amount Appropriated in 2021 Budget - with Prior Written Consent of Director of Local Government Services	-	xxxxxxxxxx
6.		xxxxxxxxxx
7. Balance - December 31, 2021	8,641,586.47	xxxxxxxxxx
	12,141,586.47	12,141,586.47

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

Cash		12,218,042.42
Investments		
Sub Total		12,218,042.42
Deduct Cash Liabilities Marked with "C" on Trial Balance		3,727,631.28
Cash Surplus		8,490,411.14
Deficit in Cash Surplus		
Other Assets Pledged to Surplus:*		
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	4,975.33	
Deferred Charges #	146,200.00	
Cash Deficit #		
Total Other Assets		151,175.33
		8,641,586.47

\* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS"

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.





**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	1,307.85	XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	
2. Senior Citizens Deductions Per Tax Billings	57,250.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	227,250.00	XXXXXXXXXX
4. Deductions Allowed By Tax Collector	17,000.00	XXXXXXXXXX
5. Deductions Allowed By Tax Collector - Prior Year Taxes (2020)	1,375.00	
6. Adjustments to SC/Vet	2,007.21	
7. Deductions Disallowed By Tax Collector	XXXXXXXXXX	10,031.88
8. Deductions Disallowed By Tax Collector - Prior Year Taxes (2020)	XXXXXXXXXX	4,000.00
9. Received in Cash from State	XXXXXXXXXX	287,182.85
10.		
11.		
12. Balance - December 31, 2021	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	4,975.33
Due To State of New Jersey	-	XXXXXXXXXX
	306,190.06	306,190.06

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

Line 2	57,250.00
Line 3	227,250.00
Line 4	17,000.00
Sub - Total	301,500.00
Less: Line 7	10,031.88
To Item 10, Sheet 22	291,468.12

**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
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		-	-

kbrown@townshipoflower.org  
 Signature of Tax Collector

T-8103  
 License #

2/1/2022  
 Date

## SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

		Debit	Credit
1. Balance - January 1, 2021		914,638.35	XXXXXXXXXX
A. Taxes	637,058.23	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	277,580.12	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		4,000.00	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) 51.87
B. Tax Title Liens - Transfers from Taxes		(1) 51.87	XXXXXXXXXX
7. Balance Before Cash Payments		XXXXXXXXXX	918,638.35
8. Totals		918,690.22	918,690.22
9. Balance Brought Down		918,638.35	XXXXXXXXXX
10. Collected:		XXXXXXXXXX	641,840.40
A. Taxes	641,006.36	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	834.04	XXXXXXXXXX	XXXXXXXXXX
11. Interest and Costs - 2021 Tax Sale			XXXXXXXXXX
12. 2021 Taxes Transferred to Liens		20,728.05	XXXXXXXXXX
13. 2021 Taxes		383,621.17	XXXXXXXXXX
14. Balance - December 31, 2021		XXXXXXXXXX	681,147.17
A. Taxes	383,621.17	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	297,526.00	XXXXXXXXXX	XXXXXXXXXX
15. Totals		1,322,987.57	1,322,987.57

16. Percentage of Cash Collections to Adjusted Amount Outstanding  
(Item No. 10 divided by Item No. 9) is **69.86%**

17. Item No.14 multiplied by percentage shown above is **475,849.41** 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	1,652,200.00	XXXXXXXXXX
2. Foreclosed or Deeded in 2021	XXXXXXXXXX	XXXXXXXXXX
3. Tax Title Liens	-	XXXXXXXXXX
4. Taxes Receivable	-	XXXXXXXXXX
5A.		XXXXXXXXXX
5B.	XXXXXXXXXX	
6. Adjustment to Assessed Valuation		XXXXXXXXXX
7. Adjustment to Assessed Valuation	XXXXXXXXXX	522,000.00
8. Sales	XXXXXXXXXX	XXXXXXXXXX
9. Cash *	XXXXXXXXXX	411,000.00
10. Contract	XXXXXXXXXX	
11. Mortgage	XXXXXXXXXX	
12. Loss on Sales	XXXXXXXXXX	
13. Gain on Sales		XXXXXXXXXX
14. Balance - December 31, 2021	XXXXXXXXXX	719,200.00
	1,652,200.00	1,652,200.00

**CONTRACT SALES**

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

**MORTGAGE SALES**

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

Analysis of Sale of Property:	\$	411,000.00
*Total Cash Collected in 2021		
Realized in 2021 Budget		10,450.00
To Results of Operation (Sheet 19)		400,550.00

**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 Report	Amount in 2021 Budget	Amount Resulting from 2021	Balance as at Dec. 31, 2021
Emergency Authorization - Municipal*	\$ 60,000.00	\$ 60,000.00	\$	\$ -
Emergency Authorization - Schools	\$	\$	\$	\$ -
Overexpenditure of Appropriations	\$	\$	\$	\$ -
	\$	\$	\$	\$ -
	\$	\$	\$	\$ -
	\$	\$	\$	\$ -
	\$	\$	\$	\$ -
	\$	\$	\$	\$ -
	\$	\$	\$	\$ -
<b>TOTAL DEFERRED CHARGES</b>	<b>\$ 60,000.00</b>	<b>\$ 60,000.00</b>	<b>\$ -</b>	<b>\$ -</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.**

Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount Authorized*	Balance Dec. 31, 2020	REDUCED IN		Balance Dec. 31, 2021
					By 2021 Budget	2021 Canceled By Resolution	
10/16/2017	TAX MAPS (#17-280)	731,000.00	146,200.00	292,400.00	146,200.00		146,200.00
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
<b>Totals</b>		731,000.00	146,200.00	292,400.00	146,200.00	-	146,200.00

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

\_\_\_\_\_  
 Iread@townshipoflower.org  
 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.



**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	23,670,000.00	
Issued	xxxxxxxxxx		
Paid	2,340,000.00	xxxxxxxxxx	
Outstanding - December 31, 2021	21,330,000.00	xxxxxxxxxx	
	23,670,000.00	23,670,000.00	
2022 Bond Maturities - General Capital Bonds			\$ 2,460,000.00
2022 Interest on Bonds*		\$ 702,100.00	
<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)			\$ 702,100.00

**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**

	Debit	Credit	2022 Debt Service
Outstanding - January 1, 2021	XXXXXXXXXX	742,565.09	
Issued	XXXXXXXXXX		
Paid	110,062.65	XXXXXXXXXX	
Refunded			
Outstanding - December 31, 2021	632,502.44	XXXXXXXXXX	
	742,565.09	742,565.09	
2022 Loan Maturities			\$ 112,274.91
2022 Interest on Loans			\$ 12,091.45
Total 2022 Debt Service for GREEN TRUST Loan			\$ 124,366.36
<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. _____	\$ _____	\$ _____
6. _____	\$ _____	\$ _____



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

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

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

1. 2. 3. 4. 5. 6. 7. 8. 9. 10. 11. 12. 13. 14.	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**		
<b>Total</b>										

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

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

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

(Do not crowd - add additional sheets)

**SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS**

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

(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
	#2012-10 VARIOUS	34,937.13						
#2012-19 VARIOUS					(2,016.15)		2,016.15	
#2013-10 VARIOUS	45,000.00				(2,575.00)		47,575.00	
#2014-10 VARIOUS	281,106.47				32,246.95		248,859.52	
#2015-03 VARIOUS	96,533.08				81,203.65		15,329.43	
#2015-10 ROADS AND DRAINAGE	115,747.45		(102,247.45)		13,500.00		-	
#2016-04 VARIOUS	132,561.23				105,762.18		26,799.05	
#2017-08 VARIOUS	173,465.61				110,332.08		63,133.53	
#2017-10 ROADS AND DRAINAGE: BEACH DR.	618,674.23	1,000,000.00			59,631.52		559,042.71	1,000,000.00
#2018-05 ROSEANN AVE	580,715.60		(580,715.60)		(475.57)		475.57	
#2018-07 VARIOUS	726,075.02				175,559.69		550,515.33	
#2019-05 ROADS AND DRAINAGE	18,317.16				2,476.06		15,841.10	
#2019-06 VARIOUS	684,198.01				173,527.24		510,670.77	
#2019-09 ROASEANN AVE	3,181,271.38		(2,677,036.95)		7,295.77		496,938.66	
#2019-16 SCHELLENGER'S LANDING	178,882.41				6,500.00		172,382.41	
#2020-12 VARIOUS		1,261,601.25			474,425.77		337,175.48	450,000.00
#2020-13 ROADS AND DRAINAGE		1,750,690.20			648,991.83			1,101,698.37
#2020-14 MULLIGAN FIELD	498,145.00	1,490,000.00			1,753,664.41			234,480.59
#2021-16 VARIOUS			730,000.00		105,751.43			624,248.57
<b>Page Total</b>	<b>7,365,629.78</b>	<b>5,502,291.45</b>	<b>(2,630,000.00)</b>	<b>-</b>	<b>3,745,801.86</b>	<b>-</b>	<b>3,081,691.84</b>	<b>3,410,427.53</b>

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>	7,365,629.78	5,502,291.45	(2,630,000.00)	-	3,745,801.86	-	3,081,691.84	3,410,427.53
#2021-17 REAPPROPRIATED ROADS/DRAINAGE			3,360,000.00		298,000.00		3,062,000.00	
<b>PAGE TOTALS</b>	<b>7,365,629.78</b>	<b>5,502,291.45</b>	<b>730,000.00</b>	<b>-</b>	<b>4,043,801.86</b>	<b>-</b>	<b>6,143,691.84</b>	<b>3,410,427.53</b>

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







# GENERAL CAPITAL FUND

## STATEMENT OF CAPITAL SURPLUS YEAR - 2021

	Debit	Credit
Balance - January 1, 2021	xxxxxxxxx	123,463.10
Premium on Sale of Bonds	xxxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxxx	
Appropriated to Finance Improvement Authorizations		xxxxxxxxx
Appropriated to 2021 Budget Revenue		xxxxxxxxx
Balance - December 31, 2021	123,463.10	xxxxxxxxx
	123,463.10	123,463.10

