

General Instructions to Complete the Annual Financial Statement Workbook

- a) This workbook is composed of several individual worksheets to complete the Annual Financial Statement.
- b) It is designed to automatically calculate linked schedules from each of the data entry points.
- c) The individual spreadsheets containing formulas are locked to protect the formulas.
- d) Fill in only the gray sections of the worksheet.
- e) **Begin by navigating to the "Key Inputs" tab.**
Select the Municipality or County by clicking on the arrow on the right side of cell D8. This will populate the municipality/county and dates throughout the workbook. Continue to complete
- f) each of the fields in order to populate throughout the workbook. **Enter the exact number of utilities and the utility types.** Do not skip sets of utility pages.
- g) In all applicable signature lines insert the email address of the applicable official.
The completed AFS must be submitted to the Division via the FAST portal with a file name of:
- h) xxxx_afs_20xx.xlsm (provide 4 digits municode and year). **It must be saved as a Macro-Enabled Workbook.**
- i) Only the Chief Financial Officer has access to the "Submit for Review" tab within the FAST portal.
- j) If copying data from a prior workbook, copy and use **Paste Values** to preserve formatting.
On the Key Inputs tab, users can select "Standard" or "Expanded" for a variety of sections to reduce the number of unused pages throughout the document. The following sheets can be
- k) adjusted: 6, 6b, 9a, 10, 11, 12, 17a, 20, 35, and 37. **All sections are preset to "Standard" and should only be switched to "Expanded" if more pages are needed.**
Quick Guide:
<https://www.nj.gov/dca/divisions/dlgs/pdf/FAST%20AFS%20Quick%20User%20Guide.pdf>

Annual Financial Statement - Key In

Municipal and County AFS Version 2021

****PLEASE NOTE:** Many of the features on this page rely on the use of macros. Because of the nature of this feature, the screen may "shake" or "flash" momentarily. This is a byproduct of such functionality being run across multiple screens.

Required Information	Responses and Data
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Name and County of Municipality	West Orange Township, Essex County	▼ *Counties will
Full Name of Municipality/County	TOWNSHIP OF WEST ORANGE	
County of Municipality / County	ESSEX	
Name of Municipality / County	WEST ORANGE	
Type	TOWNSHIP	
Federal ID #	22-6002396	
Governing Body Type	COUNCIL MEMBERS	

Address	66 Main Street	
Address	West Orange, NJ 07030	
Phone	973-325-4070	
Fax	973-736-9182	

		Certificate #
Chief Financial Officer	John O. Gross	N-0451
Registered Municipal Accountant		
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)	48,843	
Net Valuation Taxable 2021		
Muni Code	0722	

SELECT FISCAL YEAR TYPE:	CALENDAR YEAR MUNICIPALITIES
Calendar	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

	HOW MANY UTILITIES DOES THE ENTITY HAVE:	1
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	UTILITY NAME(S)	
UTILITY 1	Pool	
UTILITY 2		
UTILITY 3		
UTILITY 4		
UTILITY 5		

UTILITY 6

PAGE COUNT - SELECT STANDARD OR EXPANDED:

ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2021 (UNAUDITED)

POPULATION LAST CENSUS 48,843
NET VALUATION TAXABLE 2021 -
MUNICODE 0722

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 WEST ORANGE , County of ESSEX

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 John O. Gross
Title Chief Financial Officer

(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, John O. Gross , am the Chief Financial Officer, License # N-0451 , of the TOWNSHIP of WEST ORANGE , County of ESSEX 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 John O. Gross
Title Chief Financial Officer
Address 66 Main Street
Phone Number 973-325-4070
Fax Number 973-736-9182

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 **TOWNSHIP** of **WEST ORANGE** as of as of December 31, 2021 and have applied certain agreed-upon procedures thereon as promulgated by the Division of Local Government Services, solely to assist the Chief Financial Officer in connection with the filing of the Annual Financial Statement for the year then ended as required by N.J.S.A. 40A:5-12, as amended.

Because the agreed-upon procedures do not constitute an examination of accounts made in accordance with generally accepted auditing standards, I do not express an opinion on any of the post-closing trial balances, related statements and analyses. In connection with the agreed-upon procedures, (except for circumstances as set forth below, no matters) or (no matters) **[eliminate one]** came to my attention that caused me to believe that the Annual Financial Statement for the year ended December 31, 2021 is not in substantial compliance with the requirements of the State of New Jersey, Department of Community Affairs, Division of Local Government Services. Had I performed additional procedures or had I made an examination of the financial statements in accordance with generally accepted auditing standards, other matters might have come to my attention that would have been reported to the governing body and Division. This Annual Financial Statement relates only to the accounts and items prescribed by the Division and does not extend to the financial statements of the municipality/county taken as a whole.

Listing of agreed-upon procedures not performed and/or matters coming to my attention of which the Director should be informed:

NO ENTRY
(Registered Municipal Accountant)

(Firm Name)

(Address)

(Address)

(Phone Number)

(Fax Number)

Certified by me

this _____ day _____, 2022

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

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

CERTIFICATION OF QUALIFYING MUNICIPALITY

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

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

Municipality:	TOWNSHIP OF WEST ORANGE
Chief Financial Officer:	John O. Gross
Signature:	John O. Gross
Certificate #:	N-0451
Date:	2/10/2022

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 WEST ORANGE
Chief Financial Officer:	John O. Gross
Signature:	John O. Gross
Certificate #:	N-0541
Date:	2/10/2022

22-6002396

Fed I.D. #

TOWNSHIP OF WEST ORANGE

Municipality

ESSEX

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>1,513,246.49</u>	\$ <u>301,921.87</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.

John O. Gross
Signature of Chief Financial Officer

2/10/2022
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 WEST ORANGE County of ESSEX 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	John O. Gross
Title	Chief Financial Officer

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

MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2021

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2022 and filed with the County Board of Taxation on January 10, 2022 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of \$ 5,561,255,741.00

Kevin J Dillon
SIGNATURE OF TAX ASSESSOR

TOWNSHIP OF WEST ORANGE
MUNICIPALITY

ESSEX
COUNTY

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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	31,019,230.41	-
APPROPRIATION RESERVES		2,684,509.38
ENCUMBRANCES PAYABLE		
CONTRACTS PAYABLE		
TAX OVERPAYMENTS		
PREPAID TAXES		
DUE TO STATE:		
MARRIAGE LICENCE		
DCA TRAINING FEES		
LOCAL SCHOOL TAX PAYABLE		-
REGIONAL SCHOOL TAX PAYABLE		-
REGIONAL H.S.TAX PAYABLE		-
COUNTY TAX PAYABLE		-
DUE COUNTY - ADDED & OMMITTED		13,223.76
SPECIAL DISTRICT TAX PAYABLE		-
RESERVE FOR TAX APPEAL		-
MISCELLANEOUS EXCHANGE		929.55
ACCOUNTS PAYABLE		-
PREPAID TAXES		4,053,974.29
TAXES AND SEWER OVERPAYMENTS		228,797.78
RESERVE FOR TTL PREMIUM		6,416,100.00
COUNTY PILOT PAYABLE		123,065.96
DUE TO STATE - TRAINING FEES FOR NEW CONSTRUCTION		53,492.00
DUE TO STATE - MARRIAGE LICENSES		917.00
PREPAID HEALTH LICENSES		4,345.00
EMERGENCY NOTE PAYABLE		
RESERVE FOR SE DEBT SERVICE		153,613.05
DUE FROM GRANT FUND		2,363,610.48
EMERGENCY NOTE PAYABLE		4,064,117.00
PAGE TOTAL	31,019,230.41	20,160,695.25

(Do not crowd - add additional sheets)

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 3a	31,019,230.41	20,160,695.25
SUBTOTAL	31,019,230.41	20,160,695.25 "C"
RESERVE FOR RECEIVABLES		4,338,373.22
DEFERRED SCHOOL TAX	-	
DEFERRED SCHOOL TAX PAYABLE		-
FUND BALANCE		5,920,161.94
TOTALS	31,019,230.41	30,419,230.41

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

**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	74,483.80	
DUE TO -		
DUE TO STATE OF NJ		
RESERVE FOR ANIMAL CONTROL TRUST FUND		70,976.80
PREPAID LICENSES		3,507.00
FUND TOTALS	74,483.80	74,483.80
ASSESSMENT TRUST FUND		
CASH	461,607.00	
ASSESSMENT RECEIVABLES PLEDGED	1,942,683.81	
ASSESSMENTS TO BE RAISED BY TAXATION	505,126.74	
RESERVE FOR:		
ASSESSMENTS PAYABLE		8,417.55
ASSESSMENT SERIAL BONDS		2,901,000.00
FUND TOTALS	2,909,417.55	2,909,417.55
MUNICIPAL OPEN SPACE TRUST FUND		
CASH	1,204,211.74	
OPEN SPACE TRUST RESERVES		1,204,211.74
FUND TOTALS	1,204,211.74	1,204,211.74
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	5,152.00	
CDBG PROJECT RECEIVABLES	882,664.00	
RESERVE FOR CDBG		887,816.00
FUND TOTALS	887,816.00	887,816.00
ARTS AND CULTURAL TRUST FUND		
CASH	-	
FUND TOTALS	-	-
OTHER TRUST FUNDS		
CASH	7,426,753.68	
MISC RECEIVABLE	375.00	
GENERAL TRUST SPECIAL DEPOSITS		6,973,317.69
WORKERS COMP RESERVE		343,754.54
UNEMPLOYMENT RESERVE		3,790.64
HUD TRUST RESERVE		106,265.81
OTHER TRUST FUNDS PAGE TOTAL	7,427,128.68	7,427,128.68

(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	7,427,128.68	7,427,128.68
OTHER TRUST FUNDS (continued)		
TOTALS	7,427,128.68	7,427,128.68

(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	7,427,128.68	7,427,128.68
OTHER TRUST FUNDS (continued)		
TOTALS	7,427,128.68	7,427,128.68

(Do not crowd - add additional sheets)

SCHEDULE OF TRUST FUND RESERVES

<u>Purpose</u>	Amount Dec. 31, 2020 per Audit Report	<u>Receipts</u>	<u>Disbursements</u>	Balance as at Dec. 31, 2021
ACCUMULATED ABSENCE TRUST	297,489.66	500,000.00	682,581.61	114,908.05
CONFISCATED FUNDS	16,960.40	-	-	16,960.40
DIGITIZING TRUST	228,662.05	1,000.00	-	229,662.05
DONATION TRUST	64,348.39	35,839.00	18,807.96	81,379.43
UNIFORM SAFETY-PENALTIES	63,200.53	7,800.00	7,221.39	63,779.14
HUMAN RELATIONS TRUST	1,996.81	-	-	1,996.81
LAKE MANAGEMENT TRUST	153,710.72	-	-	153,710.72
PARK OFFENSE ADJUDIC	46,390.91	922.00	-	47,312.91
HEALTH TRUST	3,211.56	-	-	3,211.56
PAYROLL DEPOSITS	295,372.53	3,443,176.69	3,484,160.85	254,388.37
PUBLIC DEFENDER APPLICATION	7,037.71	195.50	-	7,233.21
PUBLIC SAFETY TRUST	3,818.90	-	-	3,818.90
RECYCLING-LOCAL PROGRAM	31,205.19	4,904.89	35,160.16	949.92
ENVIRONMENTAL COMMISSION TRU	250.00	-	-	250.00
HEALTH TRUST #2	124,106.58	27,013.94	23,529.56	127,590.96
PLANNING TRUST	73,390.16	188,038.62	172,133.48	89,295.30
PUBLIC RELATIONS TRUST	7,796.18	-	-	7,796.18
ENERGY COMMISSION TRUST	1,162.45	-	-	1,162.45
CASH BONDS/OTHER DEPOSITS #1	78,055.30	9,150.00	500.00	86,705.30
CASH BONDS/OTHER DEPOSITS #2	149,662.94	92,000.00	5,000.00	236,662.94
CASH BONDS/OTHER DEPOSITS #3	173,510.90	40,348.38	41,657.31	172,201.97
BID BONDS	500.00	1,500.00	400.00	1,600.00
PLANNING AND ZONING ESCROW	5,000.00	-	-	5,000.00
RECREATION TRIP ACCOUNT	173,565.56	183,903.00	159,757.71	197,710.85
EXTRA DUTY SECURITY	93,337.38	1,044,385.50	1,045,476.00	92,246.88
DEVELOPER'S FEE - COAH	756,436.83	133,175.39	32,413.34	857,198.88
GROWTH SHARE-COAH	254,670.48	1,080.61	-	255,751.09
LAW ENFORCEMENT TRUST - FEDEF	176,650.02	13,070.23	90,529.24	99,191.01
PLANNING AND ZONING ESCROW II	179,566.45	145,906.71	105,555.37	219,917.79
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PAGE TOTAL	\$ 3,461,066.59	\$ 5,873,410.46	\$ 5,904,883.98	\$ 3,429,593.07

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 <u>Dec. 31, 2021</u>
PREVIOUS PAGE TOTAL	3,461,066.59	5,873,410.46	5,904,883.98	3,429,593.07
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PAGE TOTAL	\$ 3,461,066.59	\$ 5,873,410.46	\$ 5,904,883.98	\$ 3,429,593.07

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
Series 2016	2,756,000.00						225,000.00	2,531,000.00
Series 2017	420,000.00						50,000.00	370,000.00
								-
								-
								-
Assessment Bond Anticipation Note Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
								-
								-
								-
Other Liabilities	8,417.55							8,417.55
Trust Surplus								-
*Less Assets "Unfinanced"	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
								-
								-
								-
	3,184,417.55	-	-	-	-	-	275,000.00	2,909,417.55

Sheet 7

*Show as red figure

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

AS AT DECEMBER 31, 2021

Title of Account	Debit	Credit
Estimated Proceeds Bonds and Notes Authorized	35,532,350.86	xxxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxxx	35,532,350.86
CASH	23,084,334.33	
INVESTMENTS	840,000.00	
DUE FROM BOARD OF ED	702,181.01	
DUE FROM -		
FEDERAL AND STATE GRANTS RECEIVABLE	3,098,217.00	
DEFERRED CHARGES TO FUTURE TAXATION:		
FUNDED	49,177,509.61	
UNFUNDED	94,196,139.86	
DUE TO -		
PAGE TOTALS	206,630,732.67	35,532,350.86

(Do not crowd - add additional sheets)

POST CLOSING TRIAL BALANCE -- GENERAL CAPITAL FUND

AS AT DECEMBER 31, 2021

Title of Account	Debit	Credit
PREVIOUS PAGE TOTALS	206,630,732.67	35,532,350.86
BOND ANTICIPATION NOTES PAYABLE		58,662,126.00
GENERAL SERIAL BONDS		47,264,000.00
TYPE 1 SCHOOL BONDS		-
LOANS PAYABLE		1,643,509.61
CAPITAL LEASES PAYABLE		-
RESERVE FOR CAPITAL PROJECTS		
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		2,582,611.63
UNFUNDED		58,820,980.92
ENCUMBRANCES PAYABLE		
RESERVE TO PAY BANS		884,807.16
CAPITAL IMPROVEMENT FUND		128,460.36
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL FUND BALANCE		1,151,886.13
	206,630,732.67	206,670,732.67

(Do not crowd - add additional sheets)

CASH RECONCILIATION DECEMBER 31, 2021

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current	13,557,225.66	17,811,418.46	9,665,370.25	21,703,273.87
Grant Fund				-
Trust - Animal Control	2,348.21	76,127.06	3,991.47	74,483.80
Trust - Assessment	12,136.00	449,946.00	475.00	461,607.00
Trust - Municipal Open Space	278,603.52	1,175,453.42	249,845.20	1,204,211.74
Trust - LOSAP				-
Trust - CDBG	-	5,152.00	-	5,152.00
Trust - Other	595,922.84	8,112,691.83	1,281,860.99	7,426,753.68
Trust - Arts and Culture				-
General Capital	3,941,073.42	23,347,536.47	4,204,275.56	23,084,334.33
Trust - Public Assistance	-	51,522.33	-	51,522.33
<u>UTILITIES:</u>				
Pool Operating	12,768.00	155,326.18	2,430.00	165,664.18
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
Total	18,400,077.65	51,185,173.75	15,408,248.47	54,177,002.93

* 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: John O. Gross

Title: Chief Financial Officer

**MUNICIPALITIES AND COUNTIES
FEDERAL AND STATE GRANTS RECEIVABLE**

Grant	Balance Jan. 1, 2021	2021 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2021
ANJAC GRANTS	2,000.00	1,500.00	-			3,500.00
BJA CORONAVIRUS GRANT	-	34,452.00	-			34,452.00
BODY ARMOR REPLACEMENT	13,965.73	5,963.07	5,963.07			13,965.73
BULLETPROOF VEST FUND	41,346.37	8,075.00	5,313.00			44,108.37
CARES TITLE II GRANT	25,000.00	-	-			25,000.00
COMMUNITIES STEWARDSHIP	54,500.00	-	-			54,500.00
COPS GRANT	500,000.00	-	-			500,000.00
COVID-19 RAPID RESPONSE GRANT	-	1,000.00	-			1,000.00
COVID-19 VACCINATION SUPPLEMENTAL GRANT	-	50,000.00	-			50,000.00
CTY OF ESSEX-MUNICIPAL ALLIANCE	-	23,580.80	-			23,580.80
ESSEX COUNTY - ART COUNCIL	5,000.00	3,700.00	-			8,700.00
ESSEX COUNTY DELINQUENCY PREVENTION	-	20,000.00	-			20,000.00
ESSEX COUNTY DELINQUENCY PREVENTION GRANT EXP	21,894.07	20,267.28	19,998.05			22,163.30
ESSEX COUNTY DIVISION ON AGING - TITLE III - OLDER A	11,191.00	-	-			11,191.00
ESSEX COUNTY DIVISION ON AGING - TITLE III - OLDER A	5,201.00	16,127.00	16,127.00			5,201.00
ESSEX COUNTY OPEN SPACE	150,000.00	-	150,000.00			-
HAZARDOUS MITIGATION GRANT	525,608.10	-	445,126.00			80,482.10
ILEA Grant	27,840.00	-	-			27,840.00
JUSTICE & MENTAL HEALTH COLLABORATION PROGRAM	27,605.00	-	15,468.30			12,136.70
PAGE TOTALS	1,411,151.27	184,665.15	657,995.42	-	-	937,821.00

**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	1,411,151.27	184,665.15	657,995.42	-	-	937,821.00
LIBRARY CONSTRUCTION GRANT	-	3,098,217.00	-			3,098,217.00
MUNICIPAL ALLIANCE FOR ALCOHOLISM AND DRUG ABU	48,916.19	-	7,327.57			41,588.62
NEW JERSEY AMERICAN WATER ENVIRONMENTAL GRAN	809.40	-	-			809.40
NEW JERSEY DEPT OF TRANSIT - MUNICIPAL AID	2,312,787.57	-	-			2,312,787.57
NJ ROID	8,333.00	-	-			8,333.00
NJACCHO GRANT	38.00	-	-			38.00
PARTNERS FOR HEALTH	89,400.00	-	-			89,400.00
PEDESTRIAN SAFETY ENFORCEMENT	15,000.00	15,000.00	8,880.00			21,120.00
Recycling Tonnage Grant	-	53,185.41	53,145.81			39.60
STRENGTHENING LOCAL PUBLIC HEALTH GRANT	-	291,042.00	-			291,042.00
SUSTAINABLE JERSEY GRANTS PROGRAM	5,000.00	-	-			5,000.00
TARGET-YOUTH SOCCER	-	1,000.00	-			1,000.00
THE LEARY FIREFIGHTERS FOUNDATION	24,979.20	-	-			24,979.20
TTFAA - VARIOUS STREETS 2020	-	505,000.00	-			505,000.00
VOLKSWAGEN ENVIRONMENTAL GRANT	-	800,000.00	-			800,000.00
						-
						-
						-
PAGE TOTALS	3,916,414.63	4,948,109.56	727,348.80	-	-	8,137,175.39

**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	3,916,414.63	4,948,109.56	727,348.80	-	-	8,137,175.39
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
TOTALS	3,916,414.63	4,948,109.56	727,348.80	-	-	8,137,175.39

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				
05 MUN STORM WATER	15,464.00	-		-			15,464.00
07 WASTEWATER TREATMENT FUND (9,277.50	-		-			9,277.50
ABC GRANT (2018)	5,060.00	-		4,800.00			260.00
ANJAC Grant	1,500.00	1,500.00		1,424.64			1,575.36
ASSISTANCE TO FIREFIGHTERS GRANT - 2018	120.40	-		-			120.40
BJA CORONAVIRUS GRANT	-	34,452.00		-			34,452.00
BODY ARMOR REPLACEMENT FUND	18,136.95	5,963.07		9,297.75			14,802.27
BULLET PROOF VEST PARTNERSHIP	9,267.99	8,075.00		9,297.75			8,045.24
BYRNE MEMORIAL JUSTICE PROGRAM	19,155.95	20,267.28		10,265.28			29,157.95
CENSUS GRANT	10,000.00	-		-			10,000.00
CLEAN COMMUNITIES PROGRAM	235,421.59	-		906.35			234,515.24
CLICK IT OR TICKET GRANT	-	-		-			-
COMMUNITY STEWARDSHIP GRANT	17,093.00	-		-			17,093.00
COPS GRANT	500,000.00	-		-			500,000.00
COVID-19 OE	137,351.02	-		116,074.49			21,276.53
COVID-19 RAPID RESPONSE	-	1,000.00		-			1,000.00
COVID-19 VACCINATION SUPPLEMENTAL FUNDING	-	-	50,000.00	20,150.33			29,849.67
CTTEC GRANT	10,241.67	-		10,035.61			206.06
DISTRACTED DRIVER 2018	5,500.00	-		2,400.00			3,100.00
PAGE TOTALS	993,590.07	71,257.35	50,000.00	184,652.20	-	-	930,195.22

**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	993,590.07	71,257.35	50,000.00	184,652.20	-	-	930,195.22
DRUNK DRIVING ENFORCEMENT 2018	30,625.40	-		472.50			30,152.90
ECDSS CARES Grant	24,989.20	25,000.00		24,989.20			25,000.00
EMMA ASSISTANCE FIRE	3,240.57	-		-			3,240.57
ESSEX COUNTY ARTS COUNCIL	5,000.00	-		-			5,000.00
ESSEX COUNTY DELINQUENCY GRANT PROGRAM	18.08	20,000.00		19,998.05			20.03
ESSEX COUNTY ILEA GRANT	18,560.00	-		-			18,560.00
ESSEX COUNTY LOVAL ARTS	-	3,700.00		-			3,700.00
ESSEX COUNTY OPEN SPACE	150,000.00	-		-			150,000.00
ESSEX CTY DOA SEN ILSA	118.22	16,391.00		14,833.36			1,675.86
GREEN ACRES GRANT	-	-		-			-
HAZARD MITIGATION GRANT	150,470.10	-		25,470.00			125,000.10
HAZARDOUS DISCHARGE SITE 2020 #1	101,462.96	-		-			101,462.96
JUSTICE & MENTAL HEALTH GRANT 2019	28,000.00	-		15,468.30			12,531.70
LEARY FIREFIGHTER FOUNDATION GRANT	20,969.20	-		-			20,969.20
LIBRARY CONSTRUCTION GRANT	-	3,098,217.00		-			3,098,217.00
MUNICIPAL ALLIANCE - PGGC	410.54	-		-			410.54
MUNICIPAL ALLIANCE - PROGRAM COORDINATOR	23,825.15	-		10,557.27			13,267.88
MUNICIPAL ALLIANCE - PROGRAM COORDINATOR	-	-	29,476.00	7,625.98			21,850.02
PAGE TOTALS	1,551,279.49	3,234,565.35	79,476.00	304,066.86	-	-	4,561,253.98

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

Grant	Balance Jan. 1, 2021	Transferred from 2021 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2021
		Budget	Appropriation By 40A:4-87				
PREVIOUS PAGE TOTALS	1,551,279.49	3,234,565.35	79,476.00	304,066.86	-	-	4,561,253.98
MUNICIPAL ALLIANCE - RAISING KIDS DRUG FREE	499.49	-		-			499.49
MUNICIPAL ALLIANCE - RED RIBBON	149.50	-		-			149.50
MUNICIPAL ALLIANCE - SMART MOVES	346.33	-		-			346.33
MUNICIPAL ALLIANCE - SURPLUS MATCH	18,972.59	-		10,347.83			8,624.76
NEW JERSEY AMERICAN WATER GRANT	8,100.00	-		-			8,100.00
NEW JERSEY DEPT OF TRANSPORTATION - MUNCIPAL AID	647,828.23	505,000.00		-			1,152,828.23
NJ HEALTH COMMUNITIES	20,000.00	-		-			20,000.00
NJ PREVENTION NETWORK GRANT	4,500.00	-		-			4,500.00
NJ ROID GRANT	20,899.67	-		-			20,899.67
NJACCHO Grant	7,435.11	-		2,750.00			4,685.11
PARTNERS FOR HEALTH	104,842.56	-		5,056.96			99,785.60
PEDESTRIAN SAFETY ENFORCEMENT	5,100.00	15,000.00		19,881.00			219.00
PSEG GRANT	5,911.75	-		-			5,911.75
RECYCLING TONNAGE GRANT(2019)	118,578.22	53,185.41		61,056.09			110,707.54
STRENGTHENING LOCAL HEALTH	-	-	291,042.00	67,193.33			223,848.67
SUSTAINABLE JERSEY SMALL GRANT 2019	12,000.00	-		2,825.95			9,174.05
TARGET - YOUTH SOCCER	-	1,000.00		-			1,000.00
VOLKSWAGEN ENVIRONMENTAL GRANT	-	800,000.00		-			800,000.00
PAGE TOTALS	2,526,442.94	4,608,750.76	370,518.00	473,178.02	-	-	7,032,533.68

**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	2,526,442.94	4,608,750.76	370,518.00	473,178.02	-	-	7,032,533.68
							-
							-
							-
							-
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							-
							-
							-
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							-
							-
							-
							-
							-
							-
TOTALS	2,526,442.94	4,608,750.76	370,518.00	473,178.02	-	-	7,032,533.68

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	-	-	-	-	-	-
CLEAN COMMUNITIES GRANT	73,627.62	-		78,383.69		152,011.31
CLICK IT OR TICKET GRANT	-	-		11,040.00		11,040.00
COVID-19 VACCINATION SUPPLEMENTAL GRANT	-	-		6,500.00		6,500.00
DRIVE SOBER OR GET PULLED OVER GRANT	-	-		3,600.00		3,600.00
ESSEX CARES GRANT	40,370.65	25,000.00		2,514,175.23		2,529,545.88
ESSEX COUNTY OPEN SPACE				600,000.00		600,000.00
NEW JERSEY ENVIRONMENTAL COMMISSION	1,000.00	-		-		1,000.00
NJ FORRESTRY GRANT	-	-		30,000.00		30,000.00
PARTNERS FOR HEALTH GRANT	34,700.00	-		39,700.00		74,400.00
ST CLOUD HISTORIC PRESERVATION	23,200.00	-		-		23,200.00
STREGTHENING LOCAL PUBLIC HEALTH GRANT	-	-		36,955.00		36,955.00
						-
						-
						-
						-
						-
						-
						-
						-
TOTALS	172,898.27	25,000.00	-	3,320,353.92	-	3,468,252.19

Sheet 12
Totals

*LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	XXXXXXXXXX	0.52
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	147,900,958.00
Paid	147,900,958.52	XXXXXXXXXX
Balance - December 31, 2021	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	-	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.	147,900,958.52	147,900,958.52

Must include unpaid requisitions.

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

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

REGIONAL HIGH SCHOOL TAX

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

COUNTY TAXES PAYABLE

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXXX	XXXXXXXXXX
County Taxes	XXXXXXXXXX	
Due County for Added and Omitted Taxes	XXXXXXXXXX	52,620.57
2021 Levy:	XXXXXXXXXX	XXXXXXXXXX
General County	XXXXXXXXXX	31,038,043.74
County Library	XXXXXXXXXX	
County Health	XXXXXXXXXX	
County Open Space Preservation	XXXXXXXXXX	1,006,963.02
Due County for Added and Omitted Taxes	XXXXXXXXXX	13,219.10
Paid	32,097,622.67	XXXXXXXXXX
Balance - December 31, 2021	XXXXXXXXXX	XXXXXXXXXX
County Taxes		XXXXXXXXXX
Due County for Added and Omitted Taxes	13,223.76	XXXXXXXXXX
	32,110,846.43	32,110,846.43

SPECIAL DISTRICT TAXES

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXXX	0.25
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
Special improvement district		89,353.12
	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
Total 2021 Levy	XXXXXXXXXX	89,353.12
Paid	98,273.12	XXXXXXXXXX
Balance - December 31, 2021	(8,919.75)	XXXXXXXXXX
	89,353.37	89,353.37

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	4,276,678.57	4,276,678.57	-
Surplus Anticipated with Prior Written Consent of Director of Local Government Services			-
Miscellaneous Revenue Anticipated:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Adopted Budget	24,192,842.91	24,521,919.42	329,076.51
Added by N.J.S.A. 40A:4-87 (List on 17a)	364,622.80	364,622.80	-
			-
			-
Total Miscellaneous Revenue Anticipated	24,557,465.71	24,886,542.22	329,076.51
Receipts from Delinquent Taxes	3,448,336.46	3,777,919.78	329,583.32
Amount to be Raised by Taxation:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(a) Local Tax for Municipal Purposes	59,642,712.90	xxxxxxxxxx	xxxxxxxxxx
(b) Addition to Local District School Tax		xxxxxxxxxx	xxxxxxxxxx
(c) Minimum Library Tax	2,221,262.82	xxxxxxxxxx	xxxxxxxxxx
Total Amount to be Raised by Taxation	61,863,975.72	62,615,658.67	751,682.95
	94,146,456.46	95,556,799.24	1,410,342.78

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	xxxxxxxxxx	239,414,979.53
Amount to be Raised by Taxation	xxxxxxxxxx	xxxxxxxxxx
Local District School Tax	147,900,958.00	xxxxxxxxxx
Regional School Tax	-	xxxxxxxxxx
Regional High School Tax	-	xxxxxxxxxx
County Taxes	32,045,006.76	xxxxxxxxxx
Due County for Added and Omitted Taxes	13,219.10	xxxxxxxxxx
Special District Taxes	89,353.12	xxxxxxxxxx
Municipal Open Space Tax	278,603.52	xxxxxxxxxx
Municipal Arts and Culture Tax		xxxxxxxxxx
Reserve for Uncollected Taxes	xxxxxxxxxx	3,527,819.64
Deficit in Required Collection of Current Taxes (or)	xxxxxxxxxx	-
Balance for Support of Municipal Budget (or)	62,615,658.67	xxxxxxxxxx
*Excess Non-Budget Revenue (see footnote)		xxxxxxxxxx
*Deficit Non-Budget Revenue (see footnote)	xxxxxxxxxx	
	242,942,799.17	242,942,799.17

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

STATEMENT OF GENERAL BUDGET REVENUES 2021

(Continued)

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

Source	Budget	Realized	Excess or Deficit
Strengthening Local Public Health Capacity	291,042.00	291,042.00	-
Municipal Alliance on Alcoholism and Drug Abuse	23,580.80	23,580.80	-
Covid-19 Vaccination Supplemental Funding	50,000.00	50,000.00	-
		-	-
		-	-
		-	-
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		-	-
PAGE TOTALS	364,622.80	364,622.80	-

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: John O. Gross

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2021

2021 Budget As Adopted		93,781,833.66
2021 Budget - Added by N.J.S.A. 40A:4-87		364,622.80
Appropriated for 2021 (Budget Statement Item 9)		94,146,456.46
Appropriated for 2021 by Emergency Appropriation (Budget Statement Item 9)		1,400,000.00
Total General Appropriations (Budget Statement Item 9)		95,546,456.46
Add: Overexpenditures (see footnote)		
Total Appropriations and Overexpenditures		95,546,456.46
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	89,283,418.19	
Paid or Charged - Reserve for Uncollected Taxes	3,527,819.64	
Reserved	2,684,509.38	
Total Expenditures		95,495,747.21
Unexpended Balances Canceled (see footnote)		50,709.25

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	329,076.51
Delinquent Tax Collections	XXXXXXXXXX	329,583.32
	XXXXXXXXXX	
Required Collection of Current Taxes	XXXXXXXXXX	751,682.95
Unexpended Balances of 2021 Budget Appropriations	XXXXXXXXXX	50,709.25
Miscellaneous Revenue Not Anticipated	XXXXXXXXXX	1,110,023.34
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	83,996.47
Prior Years Interfunds Returned in 2021	XXXXXXXXXX	
Unexpended Balances of 2020 Accounts Payable		852,779.40
Cancel portion of COVID SE (Res #218-21)		110,341.12
Miscellaneous balances cancelled		19,894.56
Reserve for Tax Title Liens		3,798.90
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)	XXXXXXXXXX	XXXXXXXXXX
Balance - January 1, 2021	-	XXXXXXXXXX
Balance - December 31, 2021	XXXXXXXXXX	-
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		XXXXXXXXXX
Reserve for Tax Appeals	1,082,840.73	
Reserve for Revenue Accounts Receivable	4,821.41	
Reserve for Lien Holders	198,395.38	
Deficit Balance - To Trial Balance (Sheet 3)	XXXXXXXXXX	-
Surplus Balance - To Surplus (Sheet 21)	2,355,828.30	XXXXXXXXXX
	3,641,885.82	3,641,885.82

**SURPLUS - CURRENT FUND
YEAR 2021**

	Debit	Credit
1. Balance - January 1, 2021	xxxxxxxxxx	7,841,012.21
2. [REDACTED]	xxxxxxxxxx	
3. Excess Resulting from 2021 Operations	xxxxxxxxxx	2,355,828.30
4. Amount Appropriated in the 2021 Budget - Cash	4,276,678.57	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	5,920,161.94	xxxxxxxxxx
	10,196,840.51	10,196,840.51

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

Cash		21,703,273.87
Investments		
[REDACTED]		
Sub Total		21,703,273.87
Deduct Cash Liabilities Marked with "C" on Trial Balance		20,160,695.25
Cash Surplus		1,542,578.62
Deficit in Cash Surplus		
Other Assets Pledged to Surplus:*		
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	4,546.57	
Deferred Charges #		
Cash Deficit #		
[REDACTED]		
[REDACTED]		
[REDACTED]		
[REDACTED]		
Total Other Assets		4,546.57
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS"		1,547,125.19

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) #		\$	242,137,075.34
or			
(Abstract of Ratables)		\$	
2. Amount of Levy - Special District Taxes		\$	89,353.12
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.		\$	99,923.32
5a. Subtotal 2021 Levy	\$		242,326,351.78
5b. Reductions Due to Tax Appeals**	\$		874,458.30
5c. Total 2021 Tax Levy		\$	241,451,893.48
6. Transferred to Tax Title Liens		\$	9,944.54
7. Transferred to Foreclosed Property		\$	
8. Remitted, Abated or Canceled		\$	118,295.31
9. Discount Allowed		\$	
10. Collected in Cash: In 2020	\$		2,764,709.22
In 2021*	\$		235,091,487.49
Homestead Benefit Credit	\$		1,430,848.02
State's Share of 2021 Senior Citizens and Veterans Deductions Allowed	\$		127,934.80
Total To Line 14	\$		239,414,979.53
11. Total Credits		\$	239,543,219.38
12. Amount Outstanding December 31, 2021		\$	1,908,674.10
13. Percentage of Cash Collections to Total 2021 Levy, (Item 10 divided by Item 5c) is			<u>99.15%</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		\$	239,414,979.53
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals		\$	
To Current Taxes Realized in Cash (Sheet 17)		\$	239,414,979.53

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)	\$ 239,414,979.53
<i>LESS</i> : Proceeds from Accelerated Tax Sale	
Net Cash Collected	\$ 239,414,979.53
Line 5c (sheet 22) Total 2021 Tax Levy	\$ 241,451,893.48
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is	<u>99.16%</u>

(2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22)	\$ 239,414,979.53
<i>LESS</i> : Proceeds from Tax Levy Sale (excluding premium)	
Net Cash Collected	\$ 239,414,979.53
Line 5c (sheet 22) Total 2021 Tax Levy	\$ 241,451,893.48
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is	<u>99.16%</u>

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	2,546.57	XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	
2. Senior Citizens Deductions Per Tax Billings	9,500.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	119,000.00	XXXXXXXXXX
4. Deductions Allowed By Tax Collector	2,000.00	XXXXXXXXXX
5. Deductions Allowed By Tax Collector - Prior Year Taxes (2020)		
6.		
7. Deductions Disallowed By Tax Collector	XXXXXXXXXX	2,565.20
8. Deductions Disallowed By Tax Collector - Prior Year Taxes (2020)	XXXXXXXXXX	
9. Received in Cash from State	XXXXXXXXXX	125,934.80
10.		
11.		
12. Balance - December 31, 2021	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	4,546.57
Due To State of New Jersey	-	XXXXXXXXXX
	133,046.57	133,046.57

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

Line 2	9,500.00	
Line 3	119,000.00	
Line 4	2,000.00	
Sub - Total	130,500.00	
Less: Line 7	2,565.20	
To Item 10, Sheet 22	127,934.80	

**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	129,389.21
Taxes Pending Appeals	129,389.21	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	
Budget Appropriation			572,711.65
Cash Paid to Appellants (Including 5% Interest from Date of Payment)		702,100.86	XXXXXXXXXX
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		702,100.86	702,100.86

Chris Battaglia
Signature of Tax Collector

T-8392
License #

2/10/2022
Date

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

		Debit	Credit
1. Balance - January 1, 2021		3,529,876.61	XXXXXXXXXX
A. Taxes	3,454,079.65	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	75,796.96	XXXXXXXXXX	XXXXXXXXXX
2. Canceled:		XXXXXXXXXX	XXXXXXXXXX
A. Taxes		XXXXXXXXXX	214,901.85
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		538,789.01	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	3,853,763.77
8. Totals		4,068,665.62	4,068,665.62
9. Balance Brought Down		3,853,763.77	XXXXXXXXXX
10. Collected:		XXXXXXXXXX	3,777,919.78
A. Taxes	3,777,919.78	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens		XXXXXXXXXX	XXXXXXXXXX
11. Interest and Costs - 2021 Tax Sale			XXXXXXXXXX
12. 2021 Taxes Transferred to Liens		9,944.54	XXXXXXXXXX
13. 2021 Taxes		1,908,674.10	XXXXXXXXXX
14. Balance - December 31, 2021		XXXXXXXXXX	1,994,462.63
A. Taxes	1,908,721.13	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	85,741.50	XXXXXXXXXX	XXXXXXXXXX
15. Totals		5,772,382.41	5,772,382.41

16. Percentage of Cash Collections to Adjusted Amount Outstanding
(Item No. 10 divided by Item No. 9) is 98.03%

17. Item No.14 multiplied by percentage shown above is 1,955,171.72 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	1,652,465.00	XXXXXXXXXX
2. Foreclosed or Deeded in 2021	XXXXXXXXXX	XXXXXXXXXX
3. Tax Title Liens	-	XXXXXXXXXX
4. Taxes Receivable	-	XXXXXXXXXX
5A. 		XXXXXXXXXX
5B. 	XXXXXXXXXX	
6. Adjustment to Assessed Valuation		XXXXXXXXXX
7. Adjustment to Assessed Valuation	XXXXXXXXXX	
8. Sales	XXXXXXXXXX	XXXXXXXXXX
9. Cash *	XXXXXXXXXX	
10. Contract	XXXXXXXXXX	
11. Mortgage	XXXXXXXXXX	
12. Loss on Sales	XXXXXXXXXX	
13. Gain on Sales		XXXXXXXXXX
14. Balance - December 31, 2021	XXXXXXXXXX	1,652,465.00
	1,652,465.00	1,652,465.00

CONTRACT SALES

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

MORTGAGE SALES

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

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

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

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

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

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

	<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:4-55.1, 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	37,167,000.00	
Issued	xxxxxxxxxx	15,407,000.00	
Paid	5,040,000.00	xxxxxxxxxx	
Premium off principal in refinancing bond	270,000.00		
Outstanding - December 31, 2021	47,264,000.00	xxxxxxxxxx	
	52,574,000.00	52,574,000.00	
2022 Bond Maturities - General Capital Bonds			\$ 5,555,000.00
2022 Interest on Bonds*		\$ 1,119,249.28	
ASSESSMENT SERIAL BONDS			
Outstanding - January 1, 2021	xxxxxxxxxx	3,176,000.00	
Issued	xxxxxxxxxx	-	
Paid	275,000.00	xxxxxxxxxx	
Outstanding - December 31, 2021	2,901,000.00	xxxxxxxxxx	
	3,176,000.00	3,176,000.00	
2022 Bond Maturities - Assessment Bonds			\$ 280,000.00
2022 Interest on Bonds*		\$ -	
Total "Interest on Bonds - Debt Service" (*Items)			\$ 1,119,249.28

LIST OF BONDS ISSUED DURING 2021

Purpose	2022 Maturity	Amount Issued	Date of Issue	Interest Rate
General Improvement Bonds	490,000.00	9,107,000.00	7/15/2021	2.00%
Redevelopment Bonds	165,000.00	6,300,000.00	3/28/2021	2.00%
Total	655,000.00	15,407,000.00		

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

	Debit	Credit	2022 Debt Service
Outstanding - January 1, 2021	xxxxxxxxxx	1,968,332.56	
Issued	xxxxxxxxxx	-	
Paid	324,822.95	xxxxxxxxxx	
Refunded			
Outstanding - December 31, 2021	1,643,509.61	xxxxxxxxxx	
	1,968,332.56	1,968,332.56	
2022 Loan Maturities			\$ 330,184.92
2022 Interest on Loans			\$ 31,442.77
Total 2022 Debt Service for NJIB TRUST FUND Loan			\$ 361,627.69
LOAN			
Outstanding - January 1, 2021	xxxxxxxxxx		
Issued	xxxxxxxxxx		
Paid		xxxxxxxxxx	
Outstanding - December 31, 2021	-	xxxxxxxxxx	
	-	-	
2022 Loan Maturities			\$
2022 Interest on Loans			\$
Total 2022 Debt Service for Loan			\$ -

LIST OF LOANS ISSUED DURING 2021

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

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

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

LIST OF LOANS ISSUED DURING 2021

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

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

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

LIST OF LOANS ISSUED DURING 2021

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

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

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

LIST OF BONDS ISSUED DURING 2021

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

2022 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

	Outstanding Dec. 31, 2021	2022 Interest Requirement
1. Emergency Notes	\$	\$
2. Special Emergency Notes	\$ 4,064,117.00	\$ 31,504.39
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**	
2564-19 Acquisition of Property	12,050,340.00	4/18/2019	12,050,340.00	03/30/22	0.7500%	150,628.25	90,126.50	03/30/22
2544-18 Various Capital Improvements	9,184,902.86	5/16/2019	8,465,000.00	05/06/22	1.5000%	310,983.57	126,975.00	05/06/22
2584-19 General Improvements	7,848,441.00	12/15/2020	7,848,441.00	11/11/222	2.0000%		142,143.99	11/11/222
2610-20 Various Capital Improvements	12,822,345.00	12/15/2021	12,822,345.00	11/11/222	2.0000%		232,226.92	11/11/222
2660-21 Acquisition of Property	4,476,000.00	12/15/2021	4,476,000.00	11/11/222	2.0000%		81,065.33	11/11/222
2651-21 Redevelopment	13,000,000.00	11/12/2021	13,000,000.00	11/11/222	2.0000%		259,277.78	11/11/222
Page Totals	59,382,028.86		58,662,126.00			461,611.82	931,815.52	

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	59,382,028.86		58,662,126.00			461,611.82	931,815.52	
PAGE TOTALS	59,382,028.86		58,662,126.00			461,611.82	931,815.52	

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	59,382,028.86		58,662,126.00			461,611.82	931,815.52	
PAGE TOTALS	59,382,028.86		58,662,126.00			461,611.82	931,815.52	

Sheet 33
Totals

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

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

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

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

(Do not crowd - add additional sheets)

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

DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

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

Sheet 34

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

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

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

(Do not crowd - add additional sheets)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

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

Sheet 34a

(Do not crowd - add additional sheets)

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2021 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
1374-96 Regional Contribution Agreement	844.00				-		844.00	-
2067-06 Redevelopment Study	38,023.77				3,025.00		34,998.77	-
2069-06 Various Capital Improvements	240.12				-		240.12	-
2209-09 Various Capital Improvements	22,037.94				2,610.00		19,427.94	-
2232-09 Various Capital Improvements	1,487.43				-		1,487.43	-
2272-10 Various Capital Improvements	237,093.60				16,980.46		220,113.14	-
2290-10 Various Capital Improvements	18,781.12	519.00			8,200.00		10,581.12	519.00
2354-12 Various Capital Improvements		884,984.42			-		884,984.42	-
2366-12 Ridgeway Avenue Park		19,910.64			7,439.37		-	12,471.27
2375-13 Replacement of Bleachers		53,994.04			-		-	53,994.04
2407-14 Various Capital Improvements	392,608.89	656.00			26,486.47		366,122.42	656.00
2408-14 Various Capital Improvements	9,226.51				-		9,226.51	-
2450-15 Various Capital Improvements	415,460.56				168,432.46		247,028.10	-
2475-16 Various Capital Improvements	433,965.93				163,204.35		270,761.58	-
2487-16 Various Capital Improvements	230,743.63				-		230,743.63	-
2507-17 Various Capital Improvements		443,249.84			170,445.64		272,804.20	-
2526-17 Various Capital Improvements		17,568.25			4,320.00		13,248.25	-
2544-18 Various Capital Improvements		1,669,694.09			509,243.06		-	1,160,451.03
2556-18 Joint Meeting Capital Assessment		1,570,000.00			-		-	1,570,000.00
Page Total	1,800,513.50	4,660,576.28	-	-	1,080,386.81	-	2,582,611.63	2,798,091.34

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

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2021 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	2,074,518.16	29,089,595.61	47,102,217.00	-	16,862,738.22	-	2,582,611.63	58,820,980.92
PAGE TOTALS	2,074,518.16	29,089,595.61	47,102,217.00	-	16,862,738.22	-	2,582,611.63	58,820,980.92

Sheet 35.2

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

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2021 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	2,074,518.16	29,089,595.61	47,102,217.00	-	16,862,738.22	-	2,582,611.63	58,820,980.92
GRAND TOTALS	2,074,518.16	29,089,595.61	47,102,217.00	-	16,862,738.22	-	2,582,611.63	58,820,980.92

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	XXXXXXXXXX	362,460.36
Received from 2021 Budget Appropriation*	XXXXXXXXXX	500,000.00
Open Space appropriation for #2660-21 Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXX	224,000.00
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXXX	XXXXXXXXXX
2660-21 Acquisition of Property	224,000.00	XXXXXXXXXX
2661-21 Various Capital Improvements	726,000.00	XXXXXXXXXX
2669-21 Various Capital Improvements	8,000.00	XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance - December 31, 2021	128,460.36	XXXXXXXXXX
	1,086,460.36	1,086,460.36

*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
2645-21 Various Capital Improvements	6,506,217.00	6,506,217.00		
2651-21 Redevelopment	13,000,000.00	13,000,000.00		
2660-21 Acquisition of Property	4,700,000.00	4,700,000.00	224,000.00	
2661-21 Equipment	15,236,000.00	15,236,000.00	726,000.00	
2662-21 Redevelopment	7,000,000.00	7,000,000.00		
2663-21 Redevelopment	500,000.00	500,000.00		
2669-21 Various Capital Improvements	160,000.00	160,000.00	8,000.00	
Total	47,102,217.00	47,102,217.00	958,000.00	-

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

GENERAL CAPITAL FUND

STATEMENT OF CAPITAL SURPLUS YEAR - 2021

	Debit	Credit
Balance - January 1, 2021	xxxxxxxxxx	394,141.27
Premium on Sale of Bonds	xxxxxxxxxx	1,313,711.63
Funded Improvement Authorizations Canceled	xxxxxxxxxx	
Appropriated to Finance Improvement Authorizations	555,966.77	xxxxxxxxxx
Appropriated to 2021 Budget Revenue		xxxxxxxxxx
Balance - December 31, 2021	1,151,886.13	xxxxxxxxxx
	1,707,852.90	1,707,852.90

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 \$ 242,326,351.78
2. Amount of Item 1 Collected in 2021 (*) \$ 239,414,979.53
3. Seventy (70) percent of Item 1 \$ 169,628,446.25

(*) 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.

Table with 4 columns: Unpaid, 2020, 2021, Total. Rows include State Taxes, County Taxes, Amounts due Special Districts, and Amount due School Districts for School Tax.

UTILITIES ONLY

Note:

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

ANALYSIS OF POOL UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS PLEGGED TO LIABILITIES AND SURPLUS

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

Sheet 43

*Show as red figure

SCHEDULE OF POOL UTILITY BUDGET - 2021

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	41,932.07	41,932.07	-
Operating Surplus Anticipated with Consent of Director of Local Government			-
Membership fees	211,771.00	289,820.00	78,049.00
Miscellaneous revenues anticipated	57,546.67	26,950.01	(30,596.66)
Current Fund Surplus	30,265.99	30,265.99	-
			-
			-
Reserve for Debt Service			-
Capital Fund Balance			
Added by N.J.S.A. 40A:4-87:(List)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
			-
			-
Subtotal	341,515.73	388,968.07	47,452.34
Deficit (General Budget) **			-
	341,515.73	388,968.07	47,452.34

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

STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:		XXXXXXXXXX
Adopted Budget		341,515.73
Added by N.J.S.A. 40A:4-87		
Emergency		
Total Appropriations		341,515.73
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpenditures		341,515.73
Deduct Expenditures:		
Paid or Charged	260,733.67	
Reserved	80,782.06	
Surplus (General Budget)**		
Total Expenditures		341,515.73
Unexpended Balance Canceled (See Footnote)		-

FOOTNOTES: - RE: OVEREXPENDITURES:

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

RE: UNEXPENDED BALANCES CANCELED:

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

STATEMENT OF 2021 OPERATION

POOL UTILITY

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

SECTION 1:

Revenue Realized:	XXXXXXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")	388,968.07	
Miscellaneous Revenue Not Anticipated		
2020 Appropriation Reserves Canceled in 2021		
Total Revenue Realized		388,968.07
Expenditures:	XXXXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXXXX	
Paid or Charged	260,733.67	
Reserved	80,782.06	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Total Expenditures	341,515.73	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		341,515.73
Excess		47,452.34
Budget Appropriation - Surplus (General Budget)**		
Remainder = Balance of Results of 2021 Operation ("Excess in Operations" - Sheet 46)	47,452.34	
Deficit		-
Anticipated Revenue - Deficit (General Budget)**	-	
Remainder = Balance of Results of 2021 Operation ("Operating Deficit - to Trial Balance" - Sheet 46)	-	

SECTION 2:

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

2020 Appropriation Reserves Canceled in 2021	37,709.78	
Less: Anticipated Deficit in 2020 Budget - Amount Received and Due from Current Fund - If none, enter 'None'		
* Excess (Revenue Realized)		37,709.78

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

RESULTS OF 2021 OPERATIONS - POOL UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXXXX	47,452.34
Unexpended Balances of Appropriations	XXXXXXXXXX	-
Miscellaneous Revenues Not Anticipated	XXXXXXXXXX	-
Unexpended Balances of 2020 Appropriation Reserves*	XXXXXXXXXX	37,709.78
Deficit in Anticipated Revenues	-	XXXXXXXXXX
		XXXXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXXXX	-
Excess in Operations - to Operating Surplus	85,162.12	XXXXXXXXXX
* See restriction in amount on Sheet 45, SECTION 2	85,162.12	85,162.12

OPERATING SURPLUS - POOL UTILITY

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXXX	41,932.07
Excess in Results of 2021 Operations	XXXXXXXXXX	85,162.12
Amount Appropriated in the 2021 Budget - Cash	41,932.07	XXXXXXXXXX
Amount Appropriated in 2021 Budget with Prior Written Consent of Director of Local Government Services		XXXXXXXXXX
Balance - December 31, 2021	85,162.12	XXXXXXXXXX
	127,094.19	127,094.19

ANALYSIS OF BALANCE DECEMBER 31, 2021 (FROM POOL UTILITY - TRIAL BALANCE)

Cash		165,664.18
Investments		
Interfund Accounts Receivable		
Subtotal		165,664.18
Deduct Cash Liabilities Marked with "C" on Trial Balance		215,675.06
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		(50,010.88)
Other Assets Pledged to Surplus:*		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2021 BUDGET.		(50,010.88)

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

SCHEDULE OF POOL UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2020		\$	
Increased by:			
Rents Levied		\$	289,820.00
Decreased by:			
Collections	\$	289,820.00	
Overpayments applied	\$		
Transfer to Liens	\$		
Other	\$		
		\$	289,820.00
Balance December 31, 2021		\$	-

SCHEDULE OF POOL UTILITY LIENS

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

**DEFERRED CHARGES
- MANDATORY CHARGES ONLY -
POOL UTILITY FUND**

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

<u>Caused By</u>	Amount Dec. 31, 2020 per Audit Report	Amount in 2021 Budget	Amount Resulting 2021	Balance as at Dec. 31, 2021
1. Emergency Authorization - Municipal*	\$ 134,893.00	\$ -	\$ -	\$ 134,893.00
2.	\$	\$	\$	\$ -
3.	\$	\$	\$	\$ -
4.	\$	\$	\$	\$ -
5.	\$	\$	\$	\$ -
Deficit in Operations	\$	\$	\$	\$ -
Total Operating	\$ 134,893.00	\$ -	\$ -	\$ 134,893.00
6.	\$	\$	\$	\$ -
7.	\$	\$	\$	\$ -
Total Capital	\$ -	\$ -	\$ -	\$ -

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

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

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

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

UTILITY SPECIAL EMERGENCY

Sheet 48a

Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount Authorized*	Balance Dec. 31, 2020	REDUCED IN 2021		Balance Dec. 31, 2021
					By 2021 Budget	Canceled By Resolution	
11/24/2021	COVID Emergency	134,893.00	26,978.60	134,893.00	-	-	134,893.00
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
	Totals	134,893.00	26,978.60	134,893.00	-	-	134,893.00

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

John O. Gross
 Chief Financial Officer

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2022 DEBT SERVICE FOR BONDS
POOL UTILITY ASSESSMENT BONDS**

	Debit	Credit	2022 Debt Service
Outstanding - January 1, 2021	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2021	-	XXXXXXXXXX	
	-	-	
2022 Bond Maturities - Assessment Bonds			\$
2022 Interest on Bonds		\$	
POOL UTILITY CAPITAL BONDS			
Outstanding - January 1, 2021	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2021	-	XXXXXXXXXX	
	-	-	
2022 Bond Maturities - Capital Bonds			\$
2022 Interest on Bonds		\$	

INTEREST ON BONDS - POOL UTILITY BUDGET

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

LIST OF BONDS ISSUED DURING 2021

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

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

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

INTEREST ON LOANS - POOL UTILITY BUDGET

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

LIST OF LOANS ISSUED DURING 2021

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

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

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

INTEREST ON LOANS - POOL UTILITY BUDGET

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

LIST OF LOANS ISSUED DURING 2021

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

DEBT SERVICE FOR POOL UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2021	Date of Maturity	Rate of Interest	2022		Interest Computed to (Insert Date)
						For Principal	For Interest	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
TOTAL	-		-			-	-	

Sheet 50

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

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

* See Sheet 33 for clarifications of "Original Date of Issue".

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

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

(Do not crowd - add additional sheets)

DEBT SERVICE FOR POOL UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2021	Date of Maturity	Rate of Interest	2022		Interest Computed to (Insert Date)
						For Principal	For Interest	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
TOTAL	-		-			-	-	

Sheet 50

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

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

* See Sheet 33 for clarifications of "Original Date of Issue".

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

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

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

(Do not crowd - add additional sheets)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS POOL UTILITY

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

Sheet 51a

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS POOL (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2022 Authorizations		Expended	Other	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
PAGE TOTALS	-	-	-	-	-	-	-	-

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS POOL (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2022 Authorizations		Expended	Other	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	-	-	-	-	-	-	-	-
PAGE TOTALS	-	-	-	-	-	-	-	-

Sheet
52.1

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS POOL (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2022 Authorizations		Expended	Other	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	-	-	-	-	-	-	-	-
PAGE TOTALS	-	-	-	-	-	-	-	-

Sheet 52.2

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS POOL (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2022 Authorizations		Expended	Other	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	-	-	-	-	-	-	-	-
PAGE TOTALS	-	-	-	-	-	-	-	-

Sheet 52.3

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS POOL (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2022 Authorizations		Expended	Other	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	-	-	-	-	-	-	-	-
TOTALS	-	-	-	-	-	-	-	-

Sheet 52.4

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

POOL UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

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

POOL UTILITY 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	
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.

