

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	Maplewood Township, Essex County	*Counties will
Full Name of Municipality/County	TOWNSHIP OF MAPLEWOOD	
County of Municipality / County	ESSEX	
Name of Municipality / County	MAPLEWOOD	
Type	TOWNSHIP	
Federal ID #	22-6002025	
Governing Body Type	COMMITTEEPERSONS	

Address	574 Valley Street
Address	Maplewood, N.J. 07040
Phone	973-762-8120
Fax	973-762-3096

	Certificate #	
Chief Financial Officer	Joseph Kolodziej	N-1613
Registered Municipal Accountant	Joseph Faccone	
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)	25,684
Net Valuation Taxable 2021	3,872,925,556
Muni Code	0711

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
--	---	---

	UTILITY NAME(S)
UTILITY 1	Swimming Pool
UTILITY 2	
UTILITY 3	
UTILITY 4	
UTILITY 5	

ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2021 (UNAUDITED)

POPULATION LAST CENSUS 25,684
 NET VALUATION TAXABLE 2021 3,872,925,556
 MUNICODE 0711

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 **MAPLEWOOD** , 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 jkolodziej@twp.maplewood.nj.us
 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, **Joseph Kolodziej** , am the Chief Financial Officer, License # **N-1613** , of the **TOWNSHIP** of **MAPLEWOOD** , 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 jkolodziej@twp.maplewood.nj.us
 Title Chief Financial Officer
 Address 574 Valley Street
 Phone Number 973-762-8120
 Fax Number 973-762-3096

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 **MAPLEWOOD** 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:

Joseph Faccone
(Registered Municipal Accountant)

Samuel Klein and Company LLP
(Firm Name)

550 Broad Street, 11th Floor
(Address)

Newark, N.J. 07102
(Address)

973-624-6100
(Phone Number)

973-624-6101
(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 MAPLEWOOD
Chief Financial Officer: _____
Signature: _____
Certificate #: _____
Date: _____

CERTIFICATION OF NON-QUALIFYING MUNICIPALITY

The undersigned certifies that this municipality does not meet item(s) _____
11 _____ 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 MAPLEWOOD
Chief Financial Officer: Joseph Kolodziej
Signature: jkolodziej@twp.maplewood.nj.us
Certificate #: N-1613
Date: 8/15/2022

22-6002025

Fed I.D. #

TOWNSHIP OF MAPLEWOOD

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>136,675.89</u>	\$ <u>56,334.65</u>	\$ <u>1,746.53</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.

jkolodziej@twp.maplewood.nj.us
Signature of Chief Financial Officer

8/15/2022
Date

**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	40,826.80	
DUE TO - CURRENT FUND		13,389.60
DUE TO STATE OF NJ		311.40
PREPAID LICENSES		3,401.40
RESERVE FOR ANIMAL CONTROL TRUST FUND		23,724.40
FUND TOTALS	40,826.80	40,826.80
ASSESSMENT TRUST FUND		
CASH	-	
DUE TO -		
RESERVE FOR:		
FUND TOTALS	-	-
MUNICIPAL OPEN SPACE TRUST FUND		
CASH	432,009.98	
DUE FROM CURRENT FUND	418,445.55	
RESERVE FOR MUNICIPAL OPEN SPACE TRUST FUND		850,455.53
FUND TOTALS	850,455.53	850,455.53
LOSAP TRUST FUND		
CASH	-	
FUND TOTALS	-	-

(Do not crowd - add additional sheets)

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

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

Sheet 7

*Show as red figure

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

Grant	Balance Jan. 1, 2021	2021 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2021
Clean Communities		40,925.27	40,925.27			-
Municipal Alliance Grant	36,938.57	11,669.20	6,293.50			42,314.27
N.J. Department of Environmental Protection - Historic Preservation Office	1,780.00					1,780.00
Safe and Secure Communities		39,013.00	39,013.00			-
U Text, U drive, U Pay Grant	5,250.00	6,000.00	5,760.00			5,490.00
Body Armor Grant						-
Neighborhood Preservation Program		125,000.00	112,500.00			12,500.00
N.J. Department of Transportation Body Worn Cameras		480,000.00			480,000.00	-
Pedestrian Safety, Education and Enforcement Fund		122,280.00				122,280.00
Click It or Ticket		21,380.00	12,560.00			8,820.00
Drive Sober or Get Pulled Over		6,000.00	5,040.00			960.00
Bulletproof Vest Program		6,000.00				6,000.00
Bulletproof Vest Program		2,996.60	2,996.60			-
U.S Department of Health and Human Services - CARES Act	7,887.25					7,887.25
Strengthening Local Public Health Capacity Program		433,278.00	176,866.00			256,412.00
Passed-Through County of Essex - Coronavirus Aid Relief and Economic Security Grant	241,724.36					-
Essex County Open Space - Civic House Bridge Repair	150,000.00		241,724.36			-
PAGE TOTALS	443,580.18	1,294,542.07	793,678.73	-	480,000.00	464,443.52

**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	443,580.18	1,294,542.07	793,678.73	-	480,000.00	464,443.52
N.J. Health Officers Association - COVID-19 Activities	921.00		921.00			-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
PAGE TOTALS	444,501.18	1,294,542.07	794,599.73	-	480,000.00	464,443.52

**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	444,501.18	1,294,542.07	794,599.73	-	480,000.00	464,443.52
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
TOTALS	444,501.18	1,294,542.07	794,599.73	-	480,000.00	464,443.52

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				
Body Armor Replacement	32,427.10			1,746.52			30,680.58
Clean Communities	20,050.26		40,925.27	34,030.68			26,944.85
Drunk Driving Enforcement Fund	7,509.52			1,600.00			5,909.52
Hazardous Discharge Site Remediation	9,501.03						9,501.03
Municipal Alliance Grant	54,703.99	18,169.20		9,087.75			63,785.44
N. J. Department of Environmental Protection:							-
Historic Preservation Office	1,780.00						1,780.00
Recycling Tonnage Grant	25,746.03			129.50			25,616.53
Safe and Secure Communities	39,013.00	39,013.00					78,026.00
Bulletproof Vest Program	3,062.40	2,996.60		1,746.53			4,312.47
U Text, U Drive, U Pay Grant	5,250.00	6,000.00					11,250.00
Sustainable Jersey Small Grant	13,268.91						13,268.91
Click it or Ticket	5,252.50	6,000.00					11,252.50
CDBG Census Participation Promotion	1,505.00						1,505.00
US Department of Health and Human Services - CARES Act	7,887.25						7,887.25
Office of Emergency Management Performance -							-
EMMA Grant	10,000.00						10,000.00
CARES Act - Coronavirus Relief	100,836.76						100,836.76
Open Space - Civic House Bridge Repair	150,000.00						150,000.00
PAGE TOTALS	487,793.75	72,178.80	40,925.27	48,340.98	-	-	552,556.84

*LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	XXXXXXXXXX	1.01
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	75,824,613.00
Paid	75,824,613.52	XXXXXXXXXX
Balance - December 31, 2021	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	0.49	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.	75,824,614.01	75,824,614.01

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	46,691.47
2021 Levy:	XXXXXXXXXX	XXXXXXXXXX
General County	XXXXXXXXXX	19,955,045.50
County Library	XXXXXXXXXX	
County Health	XXXXXXXXXX	
County Open Space Preservation	XXXXXXXXXX	647,570.77
Due County for Added and Omitted Taxes	XXXXXXXXXX	41,058.19
Paid	20,649,307.74	XXXXXXXXXX
Balance - December 31, 2021	XXXXXXXXXX	XXXXXXXXXX
County Taxes		XXXXXXXXXX
Due County for Added and Omitted Taxes	41,058.19	XXXXXXXXXX
	20,690,365.93	20,690,365.93

SPECIAL DISTRICT TAXES

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXXX	28,137.24
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		185,936.48
	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
Total 2021 Levy	XXXXXXXXXX	185,936.48
Paid	214,073.72	XXXXXXXXXX
Balance - December 31, 2021	-	XXXXXXXXXX
	214,073.72	214,073.72

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

STATEMENT OF GENERAL BUDGET REVENUES 2021

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated	1,300,000.00	1,300,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government Services			-
Miscellaneous Revenue Anticipated:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Adopted Budget	10,627,497.80	10,752,299.34	124,801.54
Added by N.J.S.A. 40A:4-87 (List on 17a)	1,080,247.27	1,080,247.27	-
			-
			-
Total Miscellaneous Revenue Anticipated	11,707,745.07	11,832,546.61	124,801.54
Receipts from Delinquent Taxes	1,100,000.00	1,060,460.21	(39,539.79)
Amount to be Raised by Taxation:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(a) Local Tax for Municipal Purposes	34,160,722.00	xxxxxxxxxx	xxxxxxxxxx
(b) Addition to Local District School Tax		xxxxxxxxxx	xxxxxxxxxx
(c) Minimum Library Tax	1,426,265.00	xxxxxxxxxx	xxxxxxxxxx
Total Amount to be Raised by Taxation	35,586,987.00	35,947,959.73	360,972.73
	49,694,732.07	50,140,966.55	446,234.48

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	xxxxxxxxxx	131,778,247.08
Amount to be Raised by Taxation	xxxxxxxxxx	xxxxxxxxxx
Local District School Tax	75,824,613.00	xxxxxxxxxx
Regional School Tax	-	xxxxxxxxxx
Regional High School Tax	-	xxxxxxxxxx
County Taxes	20,602,616.27	xxxxxxxxxx
Due County for Added and Omitted Taxes	41,058.19	xxxxxxxxxx
Special District Taxes	185,936.48	xxxxxxxxxx
Municipal Open Space Tax	388,063.41	xxxxxxxxxx
Municipal Arts and Culture Tax		xxxxxxxxxx
Reserve for Uncollected Taxes	xxxxxxxxxx	1,212,000.00
Deficit in Required Collection of Current Taxes (or)	xxxxxxxxxx	-
Balance for Support of Municipal Budget (or)	35,947,959.73	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.	132,990,247.08	132,990,247.08

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
Drive Sober or Get Pulled Over	6,000.00	6,000.00	-
Pedestrian Safety, Education and Enforcement Fund	15,000.00	15,000.00	-
Neighborhood Preservation Program	125,000.00	125,000.00	-
Body Worn Camera Grant	122,280.00	122,280.00	-
N.J. Department of Transportation - Jacoby & 44th St.	480,000.00	480,000.00	-
Strengthening Local Public Health Capacity	291,042.00	291,042.00	-
Clean Communities Program	40,925.27	40,925.27	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
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		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
PAGE TOTALS	1,080,247.27	1,080,247.27	-

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: jkolodziej@twp.maplewood.nj.us

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2021

2021 Budget As Adopted		48,614,484.80
2021 Budget - Added by N.J.S.A. 40A:4-87		1,080,247.27
Appropriated for 2021 (Budget Statement Item 9)		49,694,732.07
Appropriated for 2021 by Emergency Appropriation (Budget Statement Item 9)		1,225,000.00
Total General Appropriations (Budget Statement Item 9)		50,919,732.07
Add: Overexpenditures (see footnote)		
Total Appropriations and Overexpenditures		50,919,732.07
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	46,883,859.70	
Paid or Charged - Reserve for Uncollected Taxes	1,212,000.00	
Reserved	2,746,485.37	
Total Expenditures		50,842,345.07
Unexpended Balances Canceled (see footnote)		77,387.00

FOOTNOTES - RE: OVEREXPENDITURES

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

RE: UNEXPENDED BALANCES CANCELED

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

SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

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

RESULTS OF 2021 OPERATIONS

CURRENT FUND

	Debit	Credit
Excess of Anticipated Revenues:	XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues anticipated	XXXXXXXXXX	124,801.54
Delinquent Tax Collections	XXXXXXXXXX	-
	XXXXXXXXXX	
Required Collection of Current Taxes	XXXXXXXXXX	360,972.73
Unexpended Balances of 2021 Budget Appropriations	XXXXXXXXXX	77,387.00
Miscellaneous Revenue Not Anticipated	XXXXXXXXXX	184,707.83
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	1,793,784.11
Prior Years Interfunds Returned in 2021	XXXXXXXXXX	13,479.97
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	39,539.79	XXXXXXXXXX
		XXXXXXXXXX
Required Collection on Current Taxes	-	XXXXXXXXXX
Interfund Advances Originating in 2021		XXXXXXXXXX
Prior Year Paid Taxes Cancelled	87,592.36	
Reserve for Other Accounts Receivable	23,818.78	
Deficit Balance - To Trial Balance (Sheet 3)	XXXXXXXXXX	-
Surplus Balance - To Surplus (Sheet 21)	2,404,182.25	XXXXXXXXXX
	2,555,133.18	2,555,133.18

**SCHEDULE OF MISCELLANEOUS REVENUES
NOT ANTICIPATED**

Source	Amount Realized
PREVIOUS PAGE TOTALS	-
Public Works Department	6,898.13
Police Department	311.50
Clerk	302.22
Engineering Department	357.50
Recreation Department	595.00
Administrative Fee for Senior Citizen and Veteran Deductions	1,050.00
Building Department	122.00
FEMA - Tropical Storm Isaias	46,049.72
FEMA - Urban Search and Rescue	62,076.62
FEMA - Severe Winter Storm and Snow Storm	2,966.05
Sale of Municipal Assets	958.00
Crown Castle USA Inc - Right-of-Way Fee	9,000.20
Hotel Fees	218.01
Public Defender Fees	600.00
Miscellaneous	34,314.40
Finance Department	578.10
Prior Year Appropriation Refund	3,539.78
Restitution	800.00
Tax Collector	100.00
Health Department	66.00
Fire Department	5.00
Statutory Excess in Animal Control Trust Fund	13,799.60
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	184,707.83

**SURPLUS - CURRENT FUND
YEAR 2021**

	Debit	Credit
1. Balance - January 1, 2021	xxxxxxxxxx	2,385,615.60
2. [REDACTED]	xxxxxxxxxx	
3. Excess Resulting from 2021 Operations	xxxxxxxxxx	2,404,182.25
4. Amount Appropriated in the 2021 Budget - Cash	1,300,000.00	xxxxxxxxxx
5. Amount Appropriated in 2021 Budget - with Prior Written Consent of Director of Local Government Services	-	xxxxxxxxxx
6. [REDACTED]		xxxxxxxxxx
7. Balance - December 31, 2021	3,489,797.85	xxxxxxxxxx
	4,789,797.85	4,789,797.85

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

Cash		11,016,451.75
Investments		
Change Funds		500.00
Sub Total		11,016,951.75
Deduct Cash Liabilities Marked with "C" on Trial Balance		8,527,153.90
Cash Surplus		2,489,797.85
Deficit in Cash Surplus		
Other Assets Pledged to Surplus:*		
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	-	
Deferred Charges #	1,000,000.00	
Cash Deficit #		
Total Other Assets		1,000,000.00
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS"		3,489,797.85

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.

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)	\$ 131,778,247.08
<i>LESS</i> : Proceeds from Accelerated Tax Sale	
Net Cash Collected	\$ 131,778,247.08
Line 5c (sheet 22) Total 2021 Tax Levy	\$ 132,830,203.44
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is	<u>99.21%</u>

(2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22)	\$ 131,778,247.08
<i>LESS</i> : Proceeds from Tax Levy Sale (excluding premium)	
Net Cash Collected	\$ 131,778,247.08
Line 5c (sheet 22) Total 2021 Tax Levy	\$ 132,830,203.44
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is	<u>99.21%</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		XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	67,642.87
2. Senior Citizens Deductions Per Tax Billings	6,500.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	44,250.00	XXXXXXXXXX
4. Deductions Allowed By Tax Collector	5,000.00	XXXXXXXXXX
5. Deductions Allowed By Tax Collector - Prior Year Taxes (2020)	2,750.00	
6.		
7. Deductions Disallowed By Tax Collector	XXXXXXXXXX	
8. Deductions Disallowed By Tax Collector - Prior Year Taxes (2020)	XXXXXXXXXX	
9. Received in Cash from State	XXXXXXXXXX	52,500.00
10.		
11.		
12. Balance - December 31, 2021	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	-
Due To State of New Jersey	61,642.87	XXXXXXXXXX
	120,142.87	120,142.87

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

Line 2	6,500.00	
Line 3	44,250.00	
Line 4	5,000.00	
Sub - Total	55,750.00	
Less: Line 7	-	
To Item 10, Sheet 22	55,750.00	

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

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

jkolodziej@twp.maplewood.nj.us
Signature of Tax Collector

T-1652
License #

8/15/2022
Date

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

		Debit	Credit
1. Balance - January 1, 2021		1,360,909.54	XXXXXXXXXX
A. Taxes	1,105,510.88	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	255,398.66	XXXXXXXXXX	XXXXXXXXXX
2. Canceled:		XXXXXXXXXX	XXXXXXXXXX
A. Taxes		XXXXXXXXXX	41,640.22
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			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	1,319,269.32
8. Totals		1,360,909.54	1,360,909.54
9. Balance Brought Down		1,319,269.32	XXXXXXXXXX
10. Collected:		XXXXXXXXXX	1,060,460.21
A. Taxes	1,060,460.21	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens		XXXXXXXXXX	XXXXXXXXXX
11. Interest and Costs - 2021 Tax Sale			XXXXXXXXXX
12. 2021 Taxes Transferred to Liens		8,715.03	XXXXXXXXXX
13. 2021 Taxes		1,043,241.33	XXXXXXXXXX
14. Balance - December 31, 2021		XXXXXXXXXX	1,310,765.47
A. Taxes	1,046,651.78	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	264,113.69	XXXXXXXXXX	XXXXXXXXXX
15. Totals		2,371,225.68	2,371,225.68

16. Percentage of Cash Collections to Adjusted Amount Outstanding
 (Item No. 10 divided by Item No. 9) is **80.38%**

17. Item No.14 multiplied by percentage shown above is **1,053,593.28** 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	322,500.00	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	322,500.00
	322,500.00	322,500.00

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	\$	\$	\$	\$ -
General Capital Fund:	\$	\$	\$	\$ -
Unfunded Improvement Costs	\$ 79,574.85	\$ 79,574.85	\$	\$ -
Overexpenditure of Ordinance	\$	\$	\$	\$ -
Appropriation	\$	\$	\$ 82,027.00	\$ 82,027.00
	\$	\$	\$	\$ -
	\$	\$	\$	\$ -
TOTAL DEFERRED CHARGES	\$ 79,574.85	\$ 79,574.85	\$ 82,027.00	\$ 82,027.00

*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.	9/9/2021	Purchase and Installation of 911 Dispatch Console	\$ 225,000.00
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	xxxxxxxx	26,331,000.00	
Issued	xxxxxxxx	17,050,000.00	
Paid	5,173,000.00	xxxxxxxx	
Bonds Defeased	3,906,000.00		
Outstanding - December 31, 2021	34,302,000.00	xxxxxxxx	
	43,381,000.00	43,381,000.00	
2022 Bond Maturities - General Capital Bonds			\$ 5,464,000.00
2022 Interest on Bonds*		\$ 1,103,196.54	
ASSESSMENT SERIAL BONDS			
Outstanding - January 1, 2021	xxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxx	
Outstanding - December 31, 2021	-	xxxxxxxx	
	-	-	
2022 Bond Maturities - Assessment Bonds			\$
2022 Interest on Bonds*		\$	
Total "Interest on Bonds - Debt Service" (*Items)			\$ 1,103,196.54

LIST OF BONDS ISSUED DURING 2021

Purpose	2022 Maturity	Amount Issued	Date of Issue	Interest Rate
General Improvement Bonds	-	12,765,000.00	7/13/2021	Various
Refunding Bonds	70,000.00	280,000.00	7/13/2021	Various
Refunding Bonds	1,059,000.00	4,005,000.00	6/18/2021	.696%
Total	1,129,000.00	17,050,000.00		

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

	Debit	Credit	2022 Debt Service
Outstanding - January 1, 2021	xxxxxxxxx	536,764.56	
Issued	xxxxxxxxx		
Paid	44,087.74	xxxxxxxxx	
Refunded			
Outstanding - December 31, 2021	492,676.82	xxxxxxxxx	
	536,764.56	536,764.56	
2022 Loan Maturities			\$ 44,973.89
2022 Interest on Loans			\$ 9,629.79
Total 2022 Debt Service for Green Acres Trust Loan			\$ 54,603.68
LOAN			
Outstanding - January 1, 2021	xxxxxxxxx		
Issued	xxxxxxxxx		
Paid		xxxxxxxxx	
Outstanding - December 31, 2021	-	xxxxxxxxx	
	-	-	
2022 Loan Maturities			\$
2022 Interest on Loans			\$
Total 2022 Debt Service for Loan			\$ -

LIST OF LOANS ISSUED DURING 2021

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

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

	Debit	Credit	2022 Debt Service
Outstanding - January 1, 2021	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	\$ 2,000,000.00	\$ -
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**	
Various Capital Improvements - Ord. #2938-19	809,400.00	8/1/2019	300,000.00	7/29/2022	1.0000%	10,300.00	3,000.00	7/29/2022
Construction, Equipping and Furnishing of a								
New Library - Ord. #3017-21	2,000,000.00	2/16/2021	2,000,000.00	7/29/2022	1.0000%		20,000.00	7/29/2022
Multi-Purpose - Ord. 3019-21	1,268,250.00	3/2/2021	1,268,250.00	7/29/2022	1.0000%		12,682.50	7/29/2022
Multi-Purpose - Ord. 3024-21	5,331,750.00	4/21/2021	5,331,750.00	7/29/2022	1.0000%		53,317.50	7/29/2022
Page Totals	9,409,400.00		8,900,000.00			10,300.00	89,000.00	

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	9,409,400.00		8,900,000.00			10,300.00	89,000.00	
PAGE TOTALS	9,409,400.00		8,900,000.00			10,300.00	89,000.00	

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	9,409,400.00		8,900,000.00			10,300.00	89,000.00	
PAGE TOTALS	9,409,400.00		8,900,000.00			10,300.00	89,000.00	

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
Acquisition of Library Furniture - Ord. #2136-00	0.29						0.29	
Various Capital Improvements - Ord. #2297-05	4,854.66						4,854.66	
Multi Purpose - Ord. #2628-10, #2585-09	30.23						30.23	
Multi Purpose - Ord. #2666-11	145,666.22						145,666.22	
Environmental Improvements - Ord. #2681-11	34.35						34.35	
Multi Purpose - Ord. #2744-14, #2748-14	24,993.14						24,993.14	
Multi Purpose - Ord. #2780-15	85,267.07						85,267.07	
Multi Purpose - Ord. #2808-16	124,908.74	268,653.81					124,908.74	268,653.81
Multi Purpose - Ord. #2857-17	161,430.87				15,267.42		146,163.45	
Multi Purpose - Ord. #2902-18	5,975.10	148,073.70			53,908.78		4,375.10	95,764.92
Capital Projects being Undertaken by the Joint								
Meeting of Essex and Union Counties - Ord. #2938-19		20,379.09			5,146.25			15,232.84
Multi Purpose - Ord. #2960-19		1,012,598.76			752,948.18			259,650.58
Wi-Fi Pilot Program - Ord. #2977-19	58,063.13				3,500.00	54,563.13		
Phase II Old Woodland Building Renovation Project - Ord.# 2982-20								
Multi Purpose - Ord. #2995-20	73,918.30	4,681,870.64			3,010,887.47		63,518.30	1,681,383.17
Improvements to Sewer - Ord. #2996-20		1,260,822.68			50,066.73			1,210,755.95
Flood Mitigation Facilities Project - Ord.#3004-20		1,845,000.00						1,845,000.00
Page Total	685,142.10	9,237,398.68	-	-	3,891,724.83	54,563.13	599,811.55	5,376,441.27

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	685,142.10	9,237,398.68	-	-	3,891,724.83	54,563.13	599,811.55	5,376,441.27
Multi Purpose - Ord. #3017-21			20,000,000.00		1,219,633.59			18,780,366.41
Multi Purpose - Ord. #3019-21			1,335,000.00		708,164.00		25,000.00	601,836.00
Multi Purpose - Ord. #3024-21			6,458,000.00		1,025,141.79		73,200.00	5,359,658.21
* Multi Purpose - Ord. #3046-21			447,700.00		225,000.00			222,700.00
PAGE TOTALS	685,142.10	9,237,398.68	28,240,700.00	-	7,069,664.21	54,563.13	698,011.55	30,341,001.89

Sheet 35.1

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

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
Construction, Equipping and				
Furnishing of a New Library	20,000,000.00	12,000,000.00		8,000,000.00
Multi-Purpose	1,335,000.00	1,268,250.00	66,750.00	
Multi-Purpose	6,458,000.00	6,172,600.00	285,400.00	
Multi-Purpose	447,700.00	425,315.00	22,385.00	
Total	28,240,700.00	19,866,165.00	374,535.00	8,000,000.00

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	1,019,252.22
Premium on Sale of Bonds	xxxxxxxxxx	8,251.88
Funded Improvement Authorizations Canceled	xxxxxxxxxx	54,563.13
Premium on Sale of Notes		75,261.07
Appropriated to Finance Improvement Authorizations		xxxxxxxxxx
Appropriated to 2021 Budget Revenue	200,000.00	xxxxxxxxxx
Balance - December 31, 2021	957,328.30	xxxxxxxxxx
	1,157,328.30	1,157,328.30

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.

Bonds and Notes Authorized but Not Issued must be disclosed in this Utility Capital Section in the same manner as set forth in General Capital Fund on Sheet 8

POST CLOSING TRIAL BALANCE - SWIMMING POOL UTILITY FUND

AS AT DECEMBER 31, 2021
Operating and Capital Sections
(Separately Stated)

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

Title of Account	Debit	Credit
Cash	442,830.76	
Investments		
Change Fund	100.00	
Due from General Trust Fund	3,498.82	
Receivables Offset with Reserves:		
Consumer Accounts Receivable	-	
Liens Receivable	-	
Other Accounts Receivable	11,000.00	
Deferred Charges (Sheet 48)		
Special Emergency COVID-19	622,696.47	
Cash Liabilities:		
Appropriation Reserves		118,195.58
Encumbrances Payable		7,402.56
Accrued Interest on Bonds and Notes		4,166.28
Accounts Payable		
Due to Current Fund		20,261.72
Due to Swimming Pool Capital Fund		149,000.37
Subtotal - Cash Liabilities		299,026.51 "C"
Reserve for Consumer Accounts and Lien Receivable		11,000.00
Special Emergency Note Payable		600,000.00
Fund Balance		170,099.54
Total	1,080,126.05	1,080,126.05

(Do not crowd - add additional sheets)

ANALYSIS OF SWIMMING 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 SWIMMING POOL UTILITY BUDGET - 2021

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	179,800.00	179,800.00	-
Operating Surplus Anticipated with Consent of Director of Local Government			-
Membership Fees	617,950.00	660,790.63	42,840.63
Miscellaneous	135,785.00	56,894.68	(78,890.32)
			-
			-
			-
Reserve for Debt Service			-
Capital Fund Balance			
Added by N.J.S.A. 40A:4-87:(List)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
			-
			-
Subtotal	933,535.00	897,485.31	(36,049.69)
Deficit (General Budget) **			-
	933,535.00	897,485.31	(36,049.69)

** 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		933,535.00
Added by N.J.S.A. 40A:4-87		
Emergency		
Total Appropriations		933,535.00
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpenditures		933,535.00
Deduct Expenditures:		
Paid or Charged	806,200.27	
Reserved	118,195.58	
Surplus (General Budget)**		
Total Expenditures		924,395.85
Unexpended Balance Canceled (See Footnote)		9,139.15

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

SWIMMING POOL UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2021 Swimming 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)")	897,485.31	
Miscellaneous Revenue Not Anticipated		
2020 Appropriation Reserves Canceled in 2021	143,983.21	
Total Revenue Realized		1,041,468.52
Expenditures:	XXXXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXXXX	
Paid or Charged	806,200.27	
Reserved	118,195.58	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Reserve for Other Accounts Receivable	11,000.00	
Total Expenditures	935,395.85	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		935,395.85
Excess		106,072.67
Budget Appropriation - Surplus (General Budget)**		
Remainder = Balance of Results of 2021 Operation ("Excess in Operations" - Sheet 46)	106,072.67	
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 Swimming Pool Utility for 2020

2020 Appropriation Reserves Canceled in 2021	143,983.21	
Less: Anticipated Deficit in 2020 Budget - Amount Received and Due from Current Fund - If none, enter 'None '		
* Excess (Revenue Realized)		143,983.21

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

RESULTS OF 2021 OPERATIONS - SWIMMING POOL UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXXXX	-
Unexpended Balances of Appropriations	XXXXXXXXXX	9,139.15
Miscellaneous Revenues Not Anticipated	XXXXXXXXXX	-
Unexpended Balances of 2020 Appropriation Reserves*	XXXXXXXXXX	143,983.21
Deficit in Anticipated Revenues	36,049.69	XXXXXXXXXX
Reserve for Other Accounts Receivable	11,000.00	XXXXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXXXX	-
Excess in Operations - to Operating Surplus	106,072.67	XXXXXXXXXX
* See restriction in amount on Sheet 45, SECTION 2	153,122.36	153,122.36

OPERATING SURPLUS - SWIMMING POOL UTILITY

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXXX	243,826.87
Excess in Results of 2021 Operations	XXXXXXXXXX	106,072.67
Amount Appropriated in the 2021 Budget - Cash	179,800.00	XXXXXXXXXX
Amount Appropriated in 2021 Budget with Prior Written Consent of Director of Local Government Services		XXXXXXXXXX
Balance - December 31, 2021	170,099.54	XXXXXXXXXX
	349,899.54	349,899.54

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

Cash		442,830.76
Investments		100.00
Interfund Accounts Receivable		3,498.82
Subtotal		446,429.58
Deduct Cash Liabilities Marked with "C" on Trial Balance		299,026.51
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		147,403.07
Other Assets Pledged to Surplus:*		
Deferred Charges #	22,696.47	
Operating Deficit #		
Total Other Assets		22,696.47
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2021 BUDGET.		170,099.54

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

SCHEDULE OF SWIMMING POOL UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2020		\$	<u> </u>
Increased by:			
Rents Levied		\$	<u> </u>
Decreased by:			
Collections	\$		<u> </u>
Overpayments applied	\$		<u> </u>
Transfer to Liens	\$		<u> </u>
Other	\$		<u> </u>
		\$	<u> -</u>
Balance December 31, 2021		\$	<u><u> -</u></u>

SCHEDULE OF SWIMMING POOL UTILITY LIENS

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

DEFERRED CHARGES
- MANDATORY CHARGES ONLY -
SWIMMING 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*	\$ _____	\$ _____	\$ _____	\$ _____
2. _____	\$ _____	\$ _____	\$ _____	\$ _____
3. _____	\$ _____	\$ _____	\$ _____	\$ _____
4. _____	\$ _____	\$ _____	\$ _____	\$ _____
5. _____	\$ _____	\$ _____	\$ _____	\$ _____
Deficit in Operations	\$ _____	\$ _____	\$ _____	\$ _____
Total Operating	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -
6. _____	\$ _____	\$ _____	\$ _____	\$ _____
7. _____	\$ _____	\$ _____	\$ _____	\$ _____
Total Capital	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -

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

**EMERGENCY AUTHORIZATIONS UNDER N.J.S.A. 40A:4-47 WHICH HAVE BEEN
FUNDED OR REFUNDED UNDER N.J.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	
12/15/2020	Special Emergency COVID-19	622,696.47	124,539.30	622,696.47			622,696.47
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
	Totals	622,696.47	124,539.30	622,696.47	-	-	622,696.47

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

jkolodziej@twp.maplewood.nj.us
Chief Financial Officer

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2022 DEBT SERVICE FOR BONDS
SWIMMING 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		\$	
SWIMMING POOL UTILITY CAPITAL BONDS			
Outstanding - January 1, 2021	XXXXXXXXXX	277,000.00	
Issued	XXXXXXXXXX	1,891,000.00	
Paid	278,000.00	XXXXXXXXXX	
Outstanding - December 31, 2021	1,890,000.00	XXXXXXXXXX	
	2,168,000.00	2,168,000.00	
2022 Bond Maturities - Capital Bonds			\$ 150,000.00
2022 Interest on Bonds		\$ 55,493.72	

INTEREST ON BONDS - SWIMMING POOL UTILITY BUDGET

2022 Interest on Bonds (*Items)	\$	55,493.72	
Less: Interest Accrued to 12/31/2021 (Trial Balance)	\$	4,127.28	
Subtotal	\$	51,366.44	
Add: Interest to be Accrued as of 12/31/2022	\$	11,612.50	
Required Appropriation 2022	\$	62,978.94	

LIST OF BONDS ISSUED DURING 2021

Purpose	2022 Maturity	Amount Issued	Date of Issue	Interest Rate
Refunding Bonds	150,000.00	151,000.00	6/18/2021	0.696%
Swimming Pool Utility Bonds	-	1,740,000.00	7/13/2021	Various
	150,000.00	1,891,000.00		

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING
AND 2022 DEBT SERVICE FOR LOANS
SWIMMING 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		\$	
SWIMMING 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 - SWIMMING 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
SWIMMING 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		\$	
SWIMMING 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 - SWIMMING 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 SWIMMING 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. Renovations to the Community Pool								
2. Complex - Ord. 2665-11	200,000.00	12/22/2016	145,352.00	12/15/2022	0.69%	10,600.00	1,002.93	12/15/2022
3.								
4.								
5.								
6.								
7.								
8.								
9.								
TOTAL	200,000.00		145,352.00			10,600.00	1,002.93	

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 SWIMMING 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	200,000.00		145,352.00			10,600.00	1,002.93	

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 - SWIMMING POOL UTILITY BUDGET	
2022 Interest on Notes	\$ 1,002.93
Less: Interest Accrued to 12/31/2021 (Trial Balance)	\$ 39.00
Subtotal	\$ 963.93
Add: Interest to be Accrued as of 12/31/2022	\$ 84.22
Required Appropriation 2022	\$ 1,048.15

(Do not crowd - add additional sheets)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS SWIMMING POOL UTILITY

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

Sheet 51a

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SWIMMING 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
Renovations to the Community Pool Complex		20,026.83						20,026.83
Improvements to the Pool Utilty		1,274,446.98	300,000.00		1,510,383.25		64,063.73	
PAGE TOTALS	-	1,294,473.81	300,000.00	-	1,510,383.25	-	64,063.73	20,026.83

Sheet 52

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SWIMMING 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	-	1,294,473.81	300,000.00	-	1,510,383.25	-	64,063.73	20,026.83
PAGE TOTALS	-	1,294,473.81	300,000.00	-	1,510,383.25	-	64,063.73	20,026.83

Sheet 52.1

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SWIMMING 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	-	1,294,473.81	300,000.00	-	1,510,383.25	-	64,063.73	20,026.83
PAGE TOTALS	-	1,294,473.81	300,000.00	-	1,510,383.25	-	64,063.73	20,026.83

Sheet 52.2

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SWIMMING 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	-	1,294,473.81	300,000.00	-	1,510,383.25	-	64,063.73	20,026.83
PAGE TOTALS	-	1,294,473.81	300,000.00	-	1,510,383.25	-	64,063.73	20,026.83

Sheet 52.3

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SWIMMING 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	-	1,294,473.81	300,000.00	-	1,510,383.25	-	64,063.73	20,026.83
TOTALS	-	1,294,473.81	300,000.00	-	1,510,383.25	-	64,063.73	20,026.83

Sheet 52.4

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

SWIMMING POOL UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXXX	5,000.00
Received from 2021 Budget Appropriation	XXXXXXXXXX	15,000.00
	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	15,000.00	XXXXXXXXXX
		XXXXXXXXXX
Balance - December 31, 2021	5,000.00	XXXXXXXXXX
	20,000.00	20,000.00

SWIMMING 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.

SWIMMING POOL UTILITY FUND

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

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2021 or Prior Years
Improvements to the Pool Utility	300,000.00	285,000.00	15,000.00	
	300,000.00	285,000.00	15,000.00	-

SWIMMING POOL UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

2021

	Debit	Credit
Balance - January 1, 2021	xxxxxxxxx	15,815.13
Premium on Sale of Bonds	xxxxxxxxx	1,100.67
Funded Improvement Authorizations Canceled	xxxxxxxxx	
Miscellaneous		
Appropriated to Finance Improvement Authorization		xxxxxxxxx
Appropriation to 2021 Budget Reserve		xxxxxxxxx
Balance - December 31, 2021	16,915.80	xxxxxxxxx
	16,915.80	16,915.80