### 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 f

 cause the screen to "shake" or "flash" momentarily. This is a byproduct of such functionality being run acros

 Required Information

 Responses and Data

Name and County of Municipality	Maplewood Township, Essex County	*Counties wil
Full Name of Municipality/County	TOWNSHIP OF MAPLEWOOD	
County of Municipality / County	ESSEX	
Name of Municipality / County	MAPLEWOOD	
Туре	TOWNSHIP	
Federal ID #	22-6002025	
Governing Body Type	COMMITTEEPERSONS	
		1
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	
2	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 AFS Year	2022 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)	
ΙΙΤΙΙΙΤΥ 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 <u>CERTIFICATION</u> 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
MAPLEV	VOOD	, County of	ESSEX	and that the
statements annexed h	ereto and made a	part hereof are true	statements of the financial condition of	the Local Unit as at
December 31, 2021, c	ompletely in com	pliance with N.J.S.A.	40A:5-12, as amended. I also give com	plete assurance as
to the veracity of requi	red information in	cluded herein, neede	d prior to certification by the Director of	Local Government
Services, including the	e verification of ca	sh balances as of De	cember 31, 2021.	

Signature	jkolodziej@tw	p.maplewood.nj.us
Title	Chief Finacial	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)
Certified by me	Newark, N.J. 07102
	(Address)
this, 2022	973-624-6100
	(Phone Number)
	973-624-6101
	(Fax Number)

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

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

	CERTIFICATION OF QUALIFYING MUNICIPALITY				
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 <b>did not exceed 3%</b> of total appropriations;				
3.	The tax collection rate <b>exceeded 90%</b> ;				
4.	Total deferred charges <b>did not equal or exceed 4%</b> of the total tax levy; There were <b>no "procedural deficiencies" noted</b> by the registered municipal accountant on Sheet 1a of the Annual Financial Statement; and				
5.					
6.	There was no operating deficit for the previous fiscal year.				
7.	The municipality <b>did not</b> conduct an accelerated tax sale for less than 3 consecutive years.				
8.	The municipality <b>did not</b> 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 <b>does not</b> contain a Levy or Appropriation "CAP" waiver.				
10.	The municipality has not applied for Transitional Aid for 2022.				
11.	The municipality <b>did not</b> adopt a Special Emergency ordinance for COVID-related expenses or loss of revenue (N.J.S.A. 40A:4-53 (I) and (m)).				
above crit	The undersigned certifies that this municipality has complied in full in meeting <b>ALL</b> of the <u>above criteria</u> in determining its qualification for local examination of its Budget in accordance with N.J.A.C. 5:30-7.5.				
Municipa	Iity: TOWNSHIP OF MAPLEWOOD				
Chief Fina	ancial Officer:				
Signature	::				
Certificat	e #:				
Date:					

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			
Municipality:	TOWNSHIP OF MAPLEWOOD			
	TOWNSHIP OF MAPLEWOOD Joseph Kolodziej			
Chief Financial Officer:				
Municipality: Chief Financial Officer: Signature: Certificate #:	Joseph Kolodziej			

22-6002025

Fed I.D. #

TOWNSHIP OF MAPLEWOOD Municipality

ESSEX

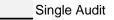
County

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

		Fiscal Year Ending:	December 31, 2021
	(1) Federal programs	(2)	(3)
	Expended (administered by the state)	State Programs Expended	Other Federal Programs Expended
TOTAL	\$ 136,675.89	\$56,334.65	\$1,746.53

Type of Audit required by Title 2 U.S. Code of Federal Regulations

(CFR) (Uniform Requirements) and OMB 15-08.



Program Specific Audit

X 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 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

## **IMPORTANT !**

### **READ INSTRUCTIONS**

#### **INSTRUCTIONS**

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

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

#### CERTIFICATION

 I hereby certify that there was no "utility fund" on the books of account and there was no

 utility owned and operated by the
 TOWNSHIP
 of
 MAPLEWOOD

 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 \_\_\_\_\_ Title \_\_\_\_\_

(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 \$3,885,028,061.00

> tdekorte@twp.maplewood.nj.us SIGNATURE OF TAX ASSESSOR

TOWNSHIP OF MAPLEWOOD MUNICIPALITY

ESSEX

COUNTY

Sheet 2

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

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

Title of Account		Debit	Credit
CASH		11,016,451.75	
INVESTMENTS		11,010,401.10	
DUE FROM/TO STATE - VETERANS AND SENIO		_	61,642.8
CHANGE FUND		500.00	01,012.0
eivables with Full Reserves:			
TAXES RECEIVABLE:			
PRIOR	3,410.45		
CURRENT	1,043,241.33		
SUBTOTAL		1,046,651.78	
TAX TITLE LIENS RECEIVABLE		264,113.69	
PROPERTY ACQUIRED FOR TAXES		322,500.00	
CONTRACT SALES RECEIVABLE		-	
MORTGAGE SALES RECEIVABLE		-	
SEWER USER CHARGES RECEIVABLE		173,389.96	
SEWER USER LIENS		1,235.30	
OTHER LIENS RECEIVABLE		393.38	
OTHER ACCOUNTS RECEIVABLE		23,818.78	
DUE FROM ANIMAL CONTROL TRUST FUND		13,389.60	
DUE FROM GENERAL TRUST FUND		106,016.07	
DUE FROM SWIMMING POOL OPERATING FUN	D	20,261.72	
DEFERRED CHARGES:			
EMERGENCY			
SPECIAL EMERGENCY (40A:4-55)		3,000,000.00	
DEFICIT			
Page Totals:	d - add additional s	15,988,722.03	61,642.8

### 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	15,988,722.03	61,642.87
APPROPRIATION RESERVES		2,746,485.37
ENCUMBRANCES PAYABLE		1,197,919.23
CONTRACTS PAYABLE		
TAX OVERPAYMENTS		528,525.81
PREPAID TAXES		740,087.57
ACCOUNTS PAYABLE		46,822.74
SEWER RENT OVERPAYMENTS		12,594.73
DUE TO STATE:		
MARRIAGE LICENCE		4,482.00
DCA TRAINING FEES		36,979.00
LOCAL SCHOOL TAX PAYABLE		0.49
REGIONAL SCHOOL TAX PAYABLE		_
REGIONAL H.S.TAX PAYABLE		_
COUNTY TAX PAYABLE		
DUE COUNTY - ADDED & OMMITTED		41,058.19
SPECIAL DISTRICT TAX PAYABLE		-
RESERVE FOR TAX APPEAL		-
PREPAID REVENUE		157,681.43
DUE TO FEDERAL AND STATE GRANT FUND		1,901,665.50
DUE TO MUNICIPAL OPEN SPACE TRUST FUND		418,445.55
DUE TO GENERAL CAPITAL FUND		632,763.42
	-	
PAGE TOTAL	15,988,722.03	8,527,153.90
(Do not crowd - add addition		

### 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

			2
Title of Account	Debit	Credit	
TOTALS FROM PAGE 3a	15,988,722.03	8,527,153.90	
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	45 000 700 00	0 507 450 00	
SUBTOTAL	15,988,722.03	8,527,153.90	"C
SPECIAL EMERGENCY NOTE		2,000,000.00	i
Bregial emergence note	-	2,000,000.00	
	-		
RESERVE FOR RECEIVABLES		1,971,770.28	
DEFERRED SCHOOL TAX			•
DEFERRED SCHOOL TAX PAYABLE	┦─────┃	-	
FUND BALANCE		3,489,797.85	ı
TOTALS	15,988,722.03	15,988,722.03	' •

## POST CLOSING TRIAL BALANCE - PUBLIC ASSISTANCE FUND ACCOUNTS #1 AND #2 \*

AS AT DECEMBER 31, 2021

Debit	Credit
26,241.20	
1,514.51	
	13,124.45
	13,613.79
	1,017.47
	26,241.20

(Do not crowd - add additional sheets)

\*To be prepared in compliance with Department of Human Services Municipal Audit Guide, Public Welfare, General Assistance Program.

# POST CLOSING TRIAL BALANCE FEDERAL AND STATE GRANTS

#### AS AT DECEMBER 31, 2021

Title of Account	Debit	Credit
CASH	169,169.64	
GRANTS RECEIVABLE	464,443.52	
DUE FROM GENERAL TRUST FUND	7,100.00	
DUE FROM GENERAL CAPITAL FUND	0.01	
DUE FROM CURRENT FUND	1,901,665.50	
ENCUMBRANCES PAYABLE		
APPROPRIATED RESERVES		1,135,999.75
UNAPPROPRIATED RESERVES		1,406,378.92
TOTALS	2,542,378.67	2,542,378.67

(Do not crowd - add additional sheets)

## **POST CLOSING TRIAL BALANCE - TRUST FUNDS** (Assessment Section Must Be Separately Stated)

AS AT DECEMBER 31, 2021

Title of Account	Debit	Credit
ANIMAL CONTROL TRUST FUND		
CASH	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		

# POST CLOSING TRIAL BALANCE - TRUST FUNDS (CONT'D)

(Assessment Section Must Be Separately Stated)

AS AT DECEMBER 31, 2021

Title of Account	Debit	Credit
CDBG TRUST FUND		
CASH		
DUE TO -		
FUND TOTALS	-	-
ARTS AND CULTURAL TRUST FUND		
CASH	-	
FUND TOTALS	-	-
OTHER TRUST FUNDS		
CASH	5,536,636.63	
DUE FROM MUNICIPAL COURT	22.00	
OTHER ACCOUNTS RECEIVABLE	193,104.27	
TOTAL TRUST FUND RESERVES		2,339,229.56
PAYROLL DEDUCTIONS PAYABLE		212,995.72
PREMIUMS ON TAX SALE		2,897,825.00
DUE TO CURRENT FUND		106,016.07
DUE TO FEDERAL AND STATE GRANT FUND		7,100.00
DUE TO GENERAL CAPITAL FUND		15,000.00
DUE TO SWIMMING POOL OPERATING FUND		3,498.82
DUE TO PUBLIC ASSISTANCE TRUST FUND ACCOUNT #1		1,514.51
OTHER TRUST FUNDS PAGE TOTAL (Do not crowd - add additional	5,729,762.90	5,583,179.68

(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	5,729,762.90	5,583,179.68
OTHER TRUST FUNDS (continued)		
SECURITY DEPOSITS		250.00
RESERVE FOR SELF-LOSS INSURANCE TRUST FUND EXP.		192.18
RESERVE FOR STATE UNEMPLOYMENT TRUST FUND EXP.		146,141.04
TOTALS	5,729,762.90	5,729,762.90

# 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	5,729,762.90	5,729,762.90
OTHER TRUST FUNDS (continued)		
TOTALS	5,729,762.90	5,729,762.90
(Do not crowd - add additional sl	heets)	

## SCHEDULE OF TRUST FUND RESERVES

<u>Purpose</u>	Amount Dec. 31, 2020 per Audit <u>Report</u>	<u>Receipts</u>	<u>Disbursements</u>	Balance as at Dec. 31, 2021
Parking Offenses Adjudication				
Act	19,299.55	237.00		19,536.55
Affordable Housing	611,725.85	22.87	213,111.63	398,637.09
Arts - Maplewood	4,584.24			4,584.24
Builders' Escrow	103,337.46	10,763.26	10,400.00	103,700.72
Mural Donations	3,535.59			3,535.59
Donations	33,385.58	13,900.00	2,041.35	45,244.23
Redevelopment Escrows	77,911.00	734,966.87		812,877.87
Escrows	828,304.50		800,074.25	28,230.25
Fire Prevention Penalties	14,771.15	4,825.00	12,365.05	7,231.10
Forfeited Property	17,291.44	14.04		17,305.48
Outside Employment of Police				-
Officers	125,486.44	1,587,208.82	1,695,197.16	17,498.10
Recreation Programs	232,918.90	44,131.35	8,642.12	268,408.13
Recycling Trust	27,419.26			27,419.26
Storm Recovery Trust Fund	165,913.25	21,100.00		187,013.25
Redemption of Tax Title Liens	106,844.78	42,689.83		149,534.61
SEA EPC (Energy Cooperative)	191,559.16	49,189.52	111.07	240,637.61
Junior Police Academy	330.20			330.20
MAPSO Safe Rides	656.10	0.01		656.11
Maplewood Cares		6,849.17		6,849.17
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PAGE TOTAL	\$\$\$\$\$\$\$\$	2,515,897.74 \$	2,741,942.63 \$	2,339,229.56

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

<u>Purpose</u>	Amount Dec. 31, 2020 per Audit <u>Report</u>	<u>Receipts</u>	<u>Disbursements</u>	Balance as at <u>Dec. 31, 2021</u>
		<b>i</b>		
PREVIOUS PAGE TOTAL	2,565,274.45	2,515,897.74	2,741,942.63	2,339,229.56
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PAGE TOTAL	\$2,565,274.45_\$	2,515,897.74 \$	2,741,942.63 \$	2,339,229.56

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

Title of Liability to which Cash	Audit Balance			EIPTS				Balance
and Investments are Pledged	Dec. 31, 2020	Assessments and Liens	Current Budget				Disbursements	Dec. 31, 2021
Assessment Serial Bond Issues:	*****	xxxxxxxx	<b>xxxxxxx</b>	xxxxxxxx	****	<b>XXXXXXXXX</b>	xxxxxxxx	xxxxxxxx
								_
								-
								_
								_
Assessment Bond Anticipation Note Issues:	****	xxxxxxxx	<b>xxxxxxxx</b>	****	****	<b>XXXXXXXX</b>	<b>xxxxxxx</b>	<b>XXXXXXXX</b>
Other Liabilities								
Trust Surplus								_
*Less Assets "Unfinanced"	****	xxxxxxxx	<b>xxxxxxx</b>	****	****	<b>XXXXXXXX</b>	<b>xxxxxxxx</b>	<b>XXXXXXXX</b>
								_
								_
								_
								-
	-	-	_	-	-	-	-	_

\*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	13,391,515.00	xxxxxxx
Bonds and Notes Authorized but Not Issued	*****	13,391,515.00
CASH	5,821,342.80	
	2,600,000.00	
FEDERAL AND STATE GRANTS RECEIVABLE         DEFERRED CHARGES TO FUTURE TAXATION:	10,744,444.11	
FUNDED	34,794,676.82	
UNFUNDED	22,291,515.00	
OVEREXPENDITURE OF ORDINANCE APPROPRIATION	82,027.00	
DUE FROM CURRENT FUND	632,763.42	
DUE FROM GENERAL TRUST FUND	15,000.00	
DUE FROM SWIMMING POOL CAPITAL FUND	1,534,020.55	
DUE TO FEDERAL AND STATE GRANT FUND		0.01
PAGE TOTALS (Do not crowd - add additiona	91,907,304.70	13,391,515.01

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

#### AS AT DECEMBER 31, 2021

Title of Account	Debit	Credit
PREVIOUS PAGE TOTALS	91,907,304.70	13,391,515.01
BOND ANTICIPATION NOTES PAYABLE		8,900,000.00
GENERAL SERIAL BONDS		34,302,000.00
TYPE 1 SCHOOL BONDS		-
LOANS PAYABLE		492,676.82
CAPITAL LEASES PAYABLE		-
RESERVE FOR CAPITAL PROJECTS		
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		698,011.55
UNFUNDED		30,341,001.89
ENCUMBRANCES PAYABLE		
RESERVE TO PAY BANS		
CAPITAL IMPROVEMENT FUND		146,671.57
DOWN PAYMENTS ON IMPROVEMENTS		-
RESERVE FOR DEBT SERVICE		9.56
RESERVE FOR GRANT RECEIVABLES		2,678,090.00
CAPITAL FUND BALANCE		957,328.30
	91,907,304.70	91,907,304.70

(Do not crowd - add additional sheets)

## CASH RECONCILIATION DECEMBER 31, 2021

	Cas	h	Less Checks	Cash Book
	*On Hand	On Deposit	Outstanding	Balance
Current	161,131.39	11,375,009.85	519,689.49	11,016,451.75
Grant Fund		169,178.38	8.74	169,169.64
Trust - Animal Control		40,830.50	3.70	40,826.80
Trust - Assessment				-
Trust - Municipal Open Space		432,009.98		432,009.98
Trust - LOSAP				-
Trust - CDBG				_
Trust - Other	21,100.00	5,515,845.43	308.80	5,536,636.63
Trust - Arts and Culture	,			-
General Capital		5,821,890.46	547.66	5,821,342.80
Public Assistance Trust		26,518.20	277.00	26,241.20
UTILITIES:		,		
Swimming Pool Operating		442,830.76		442,830.76
Swimming Pool Capital		1,491,026.54		1,491,026.54
				_
				_
				_
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
Total	182,231.39	25,315,140.10	520,835.39	24,976,536.10

\* 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: jfaccone@sklein-cpa.con
------------------------------------

Title

Title: Registered Municipal Accountant

Sheet 9

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

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

Current Fund - Valley Bank #41001362	10,769,513.34
Current Fund - Clearing Checking - Valley Bank #41175174	545,869.02
Current Fund - Valley Bank #41945832	27.59
Current Fund - BCB Community Bank #3618000016	59,599.90
Federal and State Grant Fund - Valley Bank #41001567	169,178.38
Animal Control Trust Fund - Valley Bank #41001508	40,830.50
Open Space Trust - Valley Bank #41219724	432,009.98
General Capital Fund - Valley Bank #41001397	5,821,155.62
General Capital Fund - BCB Community Bank #2014000893	734.84
General Trust Fund - General Trust Account - Valley Bank #41001451	54,425.60
General Trust Fund - Redemption and Premium Account - Valley Bank #41001583	3,182,591.78
General Trust Fund - Unemployment Account - Valley Bank #41001443	133,576.01
General Trust Fund - Builder's Escrow - Sub Accounts - Valley Bank #970009	103,712.04
General Trust Fund - Recreation Trust - Valley Bank #41001478	274,969.79
General Trust Fund - Affordable Housing Trust - Valley Bank #41174275	398,637.09
General Trust Fund - Municipal Forfeiture - Valley Bank #41000897	17,305.48
General Trust Fund - Arts Maplewood Trust - Valley Bank #41174445	4,584.61
General Trust Fund - Escrow Trust Fund - Valley Bank #41174488	65,061.58
General Trust Fund - Escrow Trust Fund - Valley Bank #41497961	812,877.87
General Trust Fund - Self- Loss Insurance - Valley Bank #41174461	192.18
General Trust Fund - Recycling Trust - Valley Bank #41174437	27,421.50
General Trust Fund - Payroll Account - Valley Bank #41219708	2,505.78
General Trust Fund - Payroll Escrow Acount - Valley Bank #41219716	222,032.06
General Trust Fund - Payroll FSA Account - Valley Bank #41425928	28,100.05
General Trust Fund - SEA EPC (Energy) Account - Valley Bank #41945808	181,468.00
General Trust Fund - Safe Rides Account - Valley Bank #4217903	656.14
General Trust Fund - Junior Police Account - Valley Bank #41945824	330.21
General Trust Fund - Maplewood Police Explorer Program Account - Valley Bank #41945816	0.01
General Trust Fund - Maplewood Cares - Valley Bank #41001575	5,397.65
Public Assistance Trust Fund - Public Assistance Trust I - Valley Bank #41001524	6,202.96
Public Assistance Trust Fund - Public Assistance Trust II - Valley Bank #41001079	20,315.24
Swimming Pool Operating Fund - Valley Bank #41001486	442,830.76
Swimming Pool Capital Fund - Valley Bank #41174453	1,491,026.54
PAGE TOTAL	25,315,140.10

Note: Sections N.J.S. 40A:4-61, 40A:4-62 and 40A:4-63 of the Local Budget Law require that separate bank accounts be maintained for each allocated fund.

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

LIST	BANKS	AND	AMOUNTS	SUPPORTING	"CASH	ON	DEPOSIT''
------	-------	-----	---------	------------	-------	----	-----------

PREVIOUS PAGE TOTAL	25,315,140.10
TOTAL PAGE	25,315,140.10

Note: Sections N.J.S. 40A:4-61, 40A:4-62 and 40A:4-63 of the Local Budget Law require that separate bank accounts be maintained for each allocated fund.

## MUNICIPALITIES AND COUNTIES FEDERAL AND STATE GRANTS RECEIVABLE

Grant	Balance Jan. 1, 2021	2021 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2021
Clean Communities		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		480,000.00			480,000.00	-
Body Worn Cameras		122,280.00				122,280.00
Pedestrian Safety, Education and Enforcement Fund		21,380.00	12,560.00			8,820.00
Click It or Ticket		6,000.00	5,040.00			960.00
Drive Sober or Get Pulled Over		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		241,724.36			-
Essex County Open Space - Civic House Bridge Repair	150,000.00		150,000.00			-
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			_
						-
	_					-
	_					-
9	_					-
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	_					-
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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
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						-
TOTALS	444,501.18	1,294,542.07	794,599.73	-	480,000.00	464,443.52

	Grant	Balance	Transferred Budget App		Expended	Other	Cancelled	Balance
		Jan. 1, 2021	Budget	Appropriation By 40A:4-87	Expended	Other	Carlocited	Dec. 31, 2021
	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
She 11	Recycling Tonnage Grant	25,746.03			129.50			25,616.53
1 et	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

Grant	Balance Jan. 1, 2021	<b>V</b> 11 1		Expended	Other	Cancelled	Balance Dec. 31, 2021
		<u> </u>	By 40A:4-87				
PREVIOUS PAGE TOTALS	487,793.75	72,178.80	40,925.27	48,340.98	-	-	552,556.84
Neighborhood Preservation Program			125,000.00				125,000.00
N.J. Department of Transportation - Jacoby & 44th Street			480,000.00			480,000.00	
Body Worn Camaras			122,280.00	9,740.20			112,539.80
Pedestrian Safety, Education and Enforcement Fund		6,380.00	15,000.00				21,380.00
Drive Sober or Get Pulled Over			6,000.00				6,000.00
Strengthening Local Public Health Capacity Program		142,236.00	291,042.00	136,675.89			296,602.11
N.J. Health Officers Association - COVID-19 Activities	21,921.00						21,921.00
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							_
PAGE TOTALS	509,714.75	220,794.80	1,080,247.27	194,757.07	-	480,000.00	1,135,999.75

Sheet 11.1

Grant	Balance	Transferred from 2021       Balance     Budget Appropriations       Ion 1 2021     Budget Appropriations		Expended	Other	Cancelled	Balance
	Jan. 1, 2021	Budget	Appropriation By 40A:4-87				Dec. 31, 2021
PREVIOUS PAGE TOTALS	509,714.75	220,794.80	1,080,247.27	194,757.07	-	480,000.00	1,135,999.75
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							-
PAGE TOTALS	509,714.75	220,794.80	1,080,247.27	194,757.07	-	480,000.00	1,135,999.75

Grant	Balance Jan. 1, 2021	Transferred Budget App Budget	l from 2021 propriations Appropriation By 40A:4-87	Expended	Other	Cancelled	Balance Dec. 31, 2021
PREVIOUS PAGE TOTALS	509,714.75	220,794.80	1,080,247.27	194,757.07		480,000.00	1,135,999.75
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2							
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							-
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							-
							-
TOTALS	509,714.75	220,794.80	1,080,247.27	194,757.07	-	480,000.00	1,135,999.75

Grant	Balance	Transferred from 2021 Balance Budget Appropriations		Received	Other	Balance
	Jan. 1, 2021	Budget	Appropriation By 40A:4-87			Dec. 31, 2021
PREVIOUS PAGE TOTALS	-	-	_	_	-	_
Recycling Tonnage Grant				30,580.68		30,580.68
Body Armor Grant				4,367.11		4,367.11
Pedestrian Safety Grant	6,380.00	6,380.00				-
Safe and Secure Grant	39,013.00	39,013.00		21,067.00		21,067.00
Bulletproof Vest Program	2,996.60	2,996.60		2,529.52		2,529.52
State and Local Fiscal Recovery Funds				1,328,243.96		1,328,243.96
Emergency Management Performance Grant Apothecarium Private Grant				10,000.00		10,000.00
				9,590.65		9,590.65
						-
						-
						_
						-
TOTALS	48,389.60	48,389.60	-	1,406,378.92	-	1,406,378.92

## \*LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance - January 1, 2021	****	****
School Tax Payable #	****	1.01
School Tax Deferred (Not in excess of 50% of Levy - 2020 - 2021)	xxxxxxxxxx	
Levy School Year July 1, 2021 - June 30, 2022	*****	
Levy Calendar Year 2021	xxxxxxxxxxx	75,824,613.00
Paid	75,824,613.52	<b>XXXXXXXXX</b>
Balance - December 31, 2021	****	<b>xxxxxxxx</b>
School Tax Payable #	0.49	<b>XXXXXXXXX</b>
School Tax Deferred (Not in excess of 50% of Levy - 2021 - 2022)		xxxxxxxxx
* Not including Type 1 school debt service, emergency authorizations-schools, transfer to	75,824,614.01	75,824,614.01

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

# Must include unpaid requisitions.

## **REGIONAL SCHOOL TAX**

(Provide a separate statement for each Regional District involved)

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

# **REGIONAL HIGH SCHOOL TAX**

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

# COUNTY TAXES PAYABLE

	Debit	Credit
Balance - January 1, 2021		<b>XXXXXXXXX</b>
County Taxes	xxxxxxxxxx	
Due County for Added and Omitted Taxes	XXXXXXXXXXX	46,691.47
2021 Levy:		xxxxxxxxx
General County	xxxxxxxxxx	19,955,045.50
County Library	xxxxxxxxxx	
County Health	xxxxxxxxxxx	
County Open Space Preservation	xxxxxxxxxxx	647,570.77
Due County for Added and Omitted Taxes	xxxxxxxxxxx	41,058.19
Paid	20,649,307.74	<b>XXXXXXXXX</b>
Balance - December 31, 2021	xxxxxxxxxx	<b>XXXXXXXXX</b>
County Taxes		xxxxxxxxx
Due County for Added and Omitted Taxes	41,058.19	<b>XXXXXXXXX</b>
	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)	xxxxxxxxxxx	<b>XXXXXXXXX</b>
Fire -		xxxxxxxxxx	xxxxxxxxx
Sewer -		xxxxxxxxxx	xxxxxxxxx
Water -		xxxxxxxxxx	xxxxxxxxx
Garbage -		xxxxxxxxxx	xxxxxxxxx
Special Improvement District	185,936.48	xxxxxxxxxx	<b>XXXXXXXXX</b>
		xxxxxxxxxx	<b>XXXXXXXXX</b>
		xxxxxxxxxx	<b>XXXXXXXXX</b>
Total 2021 Levy		xxxxxxxxxx	185,936.48
Paid		214,073.72	xxxxxxxxx
Balance - December 31, 2021		_	xxxxxxxxx
		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:	<b>XXXXXXXX</b>	xxxxxxxx	xxxxxxxx
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:	****	<b>XXXXXXXX</b>	
(a) Local Tax for Municipal Purposes	34,160,722.00	<b>XXXXXXXX</b>	xxxxxxxx
(b) Addition to Local District School Tax		<b>XXXXXXXX</b>	xxxxxxxx
(c) Minimum Library Tax	1,426,265.00	<b>XXXXXXXX</b>	****
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)	xxxxxxxx	131,778,247.08
Amount to be Raised by Taxation	xxxxxxxx	<b>xxxxxxx</b>
Local District School Tax	75,824,613.00	xxxxxxxx
Regional School Tax	-	<b>XXXXXXXX</b>
Regional High School Tax	-	xxxxxxxxx
County Taxes	20,602,616.27	<b>XXXXXXXX</b>
Due County for Added and Omitted Taxes	41,058.19	<b>XXXXXXXX</b>
Special District Taxes	185,936.48	xxxxxxxx
Municipal Open Space Tax	388,063.41	xxxxxxxx
Municipal Arts and Culture Tax		xxxxxxxx
Reserve for Uncollected Taxes	xxxxxxxx	1,212,000.00
Deficit in Required Collection of Current Taxes (or)	xxxxxxxx	-
Balance for Support of Municipal Budget (or)	35,947,959.73	xxxxxxxx
*Excess Non-Budget Revenue (see footnote)		xxxxxxxx
*Deficit Non-Budget Revenue (see footnote)	xxxxxxxx	
*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 de	eficit 132,990,247.08	132,990,247.08

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
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	-
J.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 REVENUES 2021 (Continued)

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

Source	Budget	Realized	Excess or Deficit
PREVIOUS PAGE TOTALS	1,080,247.27	1,080,247.27	-
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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:

### **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:	xxxxxxxx	xxxxxxxx
Miscellaneous Revenues anticipated	xxxxxxxx	124,801.54
Delinquent Tax Collections	****	-
	****	
Required Collection of Current Taxes	<b>XXXXXXXX</b>	360,972.73
Unexpended Balances of 2021 Budget Appropriations	****	77,387.00
Miscellaneous Revenue Not Anticipated	<b>XXXXXXXX</b>	184,707.83
Miscellaneous Revenue Not Anticipated: Proceeds of Sale of Foreclosed Property (Sheet 27)	<b>XXXXXXXXX</b>	-
Payments in Lieu of Taxes on Real Property		
Sale of Municipal Assets		
Unexpended Balances of 2020 Appropriation Reserves	*****	1,793,784.11
Prior Years Interfunds Returned in 2021	*****	13,479.97
	-	
	-	
Deferred School Tax Bayanua: (See School Taxan, Sheeta 12, 8, 14)		~~~~~
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)		XXXXXXXXX
Balance - January 1, 2021		XXXXXXXXX
Balance - December 31, 2021	XXXXXXXX	-
Deficit in Anticipated Revenues:		<b>XXXXXXXXX</b>
Miscellaneous Revenues Anticipated	-	<b>XXXXXXXXX</b>
Delinquent Tax Collections	39,539.79	<b>XXXXXXXX</b>
	_	<b>XXXXXXXXX</b>
Required Collection on Current Taxes		*****
Interfund Advances Originating in 2021	_	XXXXXXXXX
Prior Year Paid Taxes Cancelled	87,592.36	
Reserve for Other Accounts Receivable	23,818.78	
Deficit Balance - To Trial Balance (Sheet 3)		_
Surplus Balance - To Surplus (Sheet 21)	2,404,182.25	xxxxxxxx
	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	xxxxxxxx	2,385,615.60
2.	<b>xxxxxxxx</b>	
3. Excess Resulting from 2021 Operations	<b>xxxxxxxx</b>	2,404,182.25
4. Amount Appropriated in the 2021 Budget - Cash	1,300,000.00	<b>XXXXXXXX</b>
5. Amount Appropriated in 2021 Budget - with Prior Written Consent of Director of Local Government Services	_	<b>XXXXXXXX</b>
6.		xxxxxxxx
7. Balance - December 31, 2021	3,489,797.85	<b>XXXXXXXX</b>
	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 # Cash Deficit #	1,000,000.00	
Total Other Assets		1,000,000.00
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS" WOULD ALSO BE PLEDGED TO CASH LIABILITIES.		3,489,797.85

# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2022 BUDGET.

(1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

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

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

1.	Amount of Levy as per Duplicate (Analysis) #	ŧ			\$	132,415,328.86
	or (Abstract of Ratables)				\$	
2.	Amount of Levy - Special District Taxes				\$	185,933.83
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.				\$	263,048.86
5b.	Subtotal 2021 Levy Reductions Due to Tax Appeals** Total 2021 Tax Levy	\$ <u>132,864,311.55</u> \$ <u>34,108.11</u>	I		\$_	132,830,203.44
6.	Transferred to Tax Title Liens				\$	8,715.03
7.	Transferred to Foreclosed Property				\$	
8.	Remitted, Abated or Canceled				\$	
9.	Discount Allowed				\$	
10.	Collected in Cash: In 2020		\$	894,021.21		
	In 2021*		\$	130,828,475.87		
	Homestead Benefit Credit		\$			
	State's Share of 2021 Senior Citizens and Veterans Deductions Allowed		\$_	55,750.00	-	
	Total To Line 14		\$_	131,778,247.08	:	
11.	Total Credits				\$_	131,786,962.11
12.	Amount Outstanding December 31, 2021				\$_	1,043,241.33
13.	Percentage of Cash Collections to Total 2027 (Item 10 divided by Item 5c) is <b>99.20%</b>	•				

#### 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	\$ 131,778,247.08
	Less: Reserve for Tax Appeals Pending	
	State Division of Tax Appeals	\$
	To Current Taxes Realized in Cash (Sheet 17)	\$ 131,778,247.08

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.

\*\* 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

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

### 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
LESS: 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	 99.21%

#### (2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22)	\$	131,778,247.08
LESS: 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	_	99.21%

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

	Debit	Credit
1. Balance - January 1, 2021	xxxxxxxx	XXXXXXXXX
Due From State of New Jersey		<b>XXXXXXXX</b>
Due To State of New Jersey	****	67,642.87
2. Senior Citizens Deductions Per Tax Billings	6,500.00	<b>XXXXXXXX</b>
3. Veterans Deductions Per Tax Billings	44,250.00	<b>XXXXXXXX</b>
4. Deductions Allowed By Tax Collector	5,000.00	<b>XXXXXXXX</b>
5. Deductions Allowed By Tax Collector - Prior Year Taxes (2020)	2,750.00	
6.		
7. Deductions Disallowed By Tax Collector	xxxxxxxx	
8. Deductions Disallowed By Tax Collector - Prior Year Taxes (2020)	****	
9. Received in Cash from State	****	52,500.00
10.		
11.		
12. Balance - December 31, 2021	xxxxxxxx	xxxxxxxx
Due From State of New Jersey	xxxxxxxx	
Due To State of New Jersey	61,642.87	xxxxxxxx
	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		****	_
Taxes Pending Appeals		****	<b>XXXXXXXX</b>
Interest Earned on Taxes Pending Appeals		<b>xxxxxxxx</b>	<b>XXXXXXXX</b>
Contested Amount of 2021 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)		xxxxxxxxx	
Interest Earned on Taxes Pending State Appeals		xxxxxxxxx	
Cash Paid to Appellants (Including 5% Interest from Date	e of Payment)		xxxxxxxx
Closed to Results of Operation (Portion of Appeal won by Municipality, including Interest	)		xxxxxxxx
Balance - December 31, 2021		_	<b>XXXXXXXXX</b>
Taxes Pending Appeals*		<b>xxxxxxx</b>	<b>XXXXXXXX</b>
Interest Earned on Taxes Pending Appeals		<b>xxxxxxx</b>	xxxxxxxx
*Includes State Tax Court and County Board of Taxation		-	-

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	xxxxxxxx
A. Taxes	1,105,510.88	****	****
B. Tax Title Liens	255,398.66	xxxxxxxxx	****
2. Canceled:		xxxxxxxxx	*****
A. Taxes		xxxxxxxxx	41,640.22
B. Tax Title Liens		xxxxxxxxx	
3. Transferred to Foreclosed Tax Title Liens:		<b>xxxxxxxx</b>	<b>XXXXXXXXX</b>
A. Taxes		****	
B. Tax Title Liens		<b>xxxxxxxx</b>	
4. Added Taxes			<b>XXXXXXXXX</b>
5. Added Tax Title Liens			<b>XXXXXXXXX</b>
6. Adjustment between Taxes (Other than Current Year) and	Tax Title Liens;	****	
A. Taxes - Transfers to Tax Title Liens		<b>XXXXXXXXX</b> (*	1)
B. Tax Title Liens - Transfers from Taxes		(1) -	xxxxxxxxx
7. Balance Before Cash Payments		****	1,319,269.32
8. Totals		1,360,909.54	1,360,909.54
9. Balance Brought Down		1,319,269.32	xxxxxxxx
10. Collected:		<b>XXXXXXXXX</b>	1,060,460.21
A. Taxes	1,060,460.21	xxxxxxxxx	<b>XXXXXXXXX</b>
B. Tax Title Liens		<b>xxxxxxxx</b>	<b>XXXXXXXXX</b>
11. Interest and Costs - 2021 Tax Sale			****
12. 2021 Taxes Transferred to Liens		8,715.03	XXXXXXXXX
13. 2021 Taxes		1,043,241.33	<b>XXXXXXXXX</b>
14. Balance - December 31, 2021		<b>xxxxxxxx</b>	1,310,765.47
A. Taxes	1,046,651.78	****	xxxxxxxx
B. Tax Title Liens	264,113.69	xxxxxxxxx	xxxxxxxx
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	xxxxxxxx
2. Foreclosed or Deeded in 2021	xxxxxxxx	xxxxxxxx
3. Tax Title Liens	-	<b>XXXXXXXX</b>
4. Taxes Receivable	-	xxxxxxxx
5A.		xxxxxxxx
5B.	****	
6. Adjustment to Assessed Valuation		xxxxxxxx
7. Adjustment to Assessed Valuation	xxxxxxxx	
8. Sales	xxxxxxxx	<b>XXXXXXXX</b>
9. Cash *	xxxxxxxx	
10. Contract	xxxxxxxx	
11. Mortgage	хххххххх	
12. Loss on Sales	хххххххх	
13. Gain on Sales		xxxxxxxx
14. Balance - December 31, 2021	****	322,500.00
	322,500.00	322,500.00

#### CONTRACT SALES

	Debit	Credit
15. Balance - January 1, 2021		****
16. 2021 Sales from Foreclosed Property		<b>xxxxxxx</b>
17. Collected*	xxxxxxxx	
18.	xxxxxxxx	
19. Balance - December 31, 2021	xxxxxxxx	
	-	

#### MORTGAGE SALES

	Debit	Credit
20. Balance - January 1, 2021		<b>XXXXXXXX</b>
21. 2021 Sales from Foreclosed Property		<b>XXXXXXXX</b>
22. Collected*	xxxxxxxx	
_23.	<b>xxxxxxxx</b>	
24. Balance - December 31, 2021	xxxxxxxx	
	-	-
Analysis of Sale of Property: \$ *Total Cash Collected in 2021		
Realized in 2021 Budget		

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

#### DEFERRED CHARGES - MANDATORY CHARGES ONLY -CURRENT, TRUST, AND GENERAL CAPITAL FUNDS

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

N.J.S.A. 40A:4-55.1 or N.J.S.A. 40A:4-55.13 listed on Sheets 29 and 30.)

Caused By		Amount Dec. 31, 2020 per Audit <u>Report</u>	Amount in 2021 <u>Budqet</u>	Amount Resulting from <u>2021</u>		Balance as at Dec. 31, 2021
Emergency Authorization -		<u>po</u>	<u>go.</u>			<u></u>
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

	Date	Purpose	<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

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

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

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

Date	Purpose	Amount	Not Less Than	Balance		CED IN 21	Balance
		Authorized	1/5 of Amount Authorized*	Dec. 31, 2020	By 2021 Budget	Canceled By Resolution	Dec. 31, 2021
5/3/2016	Extraordinary Expenses Incurred by a Reassessment	411,000.00	82,200.00	82,200.00		82,200.00	-
12/15/2020	Special Emergency COVID-19	2,000,000.00	400,000.00	2,000,000.00			2,000,000.00
9/21/2021	Emergency Response to Tropical Storm Ida	1,000,000.00	200,000.00				1,000,000.00
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
	Totals	3,411,000.00	682,200.00	2,082,200.00	-	82,200.00	3,000,000.00

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

jkolodziej@twp.maplewood.nj.us

Chief Financial Officer

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

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

					REDUCED IN		
Date	Purpose	Amount	Not Less Than	Balance		21	Balance
		Authorized	1/3 of Amount Authorized*	Dec. 31, 2020	By 2021 Budget	Canceled By Resolution	Dec. 31, 2021
			Authonzeu		Budget	By Resolution	
							-
							-
							-
							-
							-
							-
							-
							-
							-
							_
							_
							-
							_
	Totals	-	-	-	-	-	-

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	<b>xxxxxxx</b>	26,331,000.00	
Issued	xxxxxxxxx	17,050,000.00	
Paid	5,173,000.00	*****	
Bonds Defeased	3,906,000.00		
Outstanding - December 31, 2021	34,302,000.00		
Outstanding - December 31, 2021	43,381,000.00	<b>XXXXXXXX</b> 43,381,000.00	
2022 Bond Maturities - General Capital Bonds	43,361,000.00	43,381,000.00	\$ 5,464,000.00
2022 Interest on Bonds*		\$ 1,103,196.54	÷ -, · - · , ·
ASSESSMENT SER	IAL BONDS		
Outstanding - January 1, 2021	xxxxxxxxx		
Issued	xxxxxxxxx		
Paid		xxxxxxxxx	
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	xxxxxxxx	536,764.56	
Issued	xxxxxxxx		
Paid	44,087.74	<b>XXXXXXXX</b>	
Refunded			
Outstanding December 21, 2021	402.676.92	~~~~~~	
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 Loa			\$ 54,603.68
LOAN			
Outstanding - January 1, 2021	xxxxxxxx		
Issued	xxxxxxxx		
Paid		<b>XXXXXXXXX</b>	
Outstanding - December 31, 2021	_	xxxxxxxx	
		-	
2022 Loan Maturities	\$		
2022 Interest on Loans	\$		
Total 2022 Debt Service for Loan			\$-

#### LIST OF LOANS ISSUED DURING 2021

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

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

LOAN

	Debit	Credit	2022 Debt Service
Outstanding - January 1, 2021	<b>XXXXXXXX</b>		
Issued	xxxxxxxx		
Paid		xxxxxxxx	
Refunded			
Outstanding - December 31, 2021	-	xxxxxxxx	
	-	-	
2022 Loan Maturities			\$
2022 Interest on Loans			\$
Total 2022 Debt Service for Loan			\$
LOAN		1	
Outstanding - January 1, 2021	xxxxxxxxx		
Issued	xxxxxxxxx		
Paid		xxxxxxxx	
Outstanding - December 31, 2021	_	<b>XXXXXXXX</b>	
	-	-	
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	****		
Issued	****		
Paid		xxxxxxxx	
Refunded			
Outstanding - December 31, 2021	-		-
2022 Loan Maturities		1	\$
2022 Interest on Loans			\$
Total 2022 Debt Service for Loan			\$ -
	N		4
Outstanding - January 1, 2021	xxxxxxxx		
Issued	xxxxxxxx		-
Paid		xxxxxxxxx	-
			-
Outstanding - December 31, 2021		xxxxxxxx	
2022 Loop Moturities		-	¢
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	<b>XXXXXXXX</b>		
Paid		xxxxxxxx	
Outstanding - December 31, 2021	-	xxxxxxxxx	
	-	-	
2022 Bond Maturities - Term Bonds		\$	
2022 Interest on Bonds		\$	
TYPE I SCHOOL SE Outstanding - January 1, 2021	ERIAL BONDS		
Issued	xxxxxxxx		
Paid		xxxxxxxx	
Outstanding - December 31, 2021	-	xxxxxxxxx	
	-	-	
2022 Interest on Bonds		\$	
2022 Bond Maturities - Term Bonds			\$
Total "Interest on Bonds - Type I School Debt Servi	ce" (*Items)		\$-

#### LIST OF BONDS ISSUED DURING 2021

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

#### 2022 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY Outstanding

		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	<b>2022 Budget I</b> For Principal	Requirements For Interest**	Interest Computed to (Insert Date)
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	

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	Date of Maturity	Rate of Interest	2022 Budget	Requirements For Interest**	Interest Computed to (Insert Date)
			Dec. 31, 2021					
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	

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.

33.1

\*"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           For Principal         For Interest**		Interest Computed to (Insert Date)
	PREVIOUS PAGE TOTALS	9,409,400.00		8,900,000.00			10,300.00	89,000.00	
Sheet									
သ သ									
	PAGE TOTALS	9,409,400.00		8,900,000.00			10,300.00	89,000.00	

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.

Totals

\*"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 For Interest**	Interest Computed to (Insert Date)
1.									
2.									
3.									
4.									
5.									
6.									
7.									
8.									
9.									
10.									
11.									
12.									
13.									
14.									
	Total			-	-		-	-	

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".

# 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.						
<u>6.</u>						
7.						
<u>8.</u>						
, <u>9.</u> 10						
11						
12						
13						
14						
	Total	-	-	-		

(Do not crowd - add additional sheets)

Sheet 34a

# SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

	IMPROVEMENTS Specify each authorization by purpose. Do	Balance - January 1, 2021		2021	Other	Expended	Authorizations	Balance - Dece	mber 31, 2021
	not merely designate by a code number.	Funded	Unfunded	Authorizations			Canceled	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
Sh	Multi Purpose - Ord. #2857-17	161,430.87				15,267.42		146,163.45	
eet	Multi Purpose - Ord. #2902-18	5,975.10	148,073.70			53,908.78		4,375.10	95,764.92
35	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

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

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - January 1, 2021		2021	Other	Expended	Authorizations	Balance - Dece	mber 31, 2021
not merely designate by a code number.	Funded	Unfunded	Authorizations			Canceled	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
Sheet								
35.1								
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

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

	IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - Jar Funded	nuary 1, 2021 Unfunded	2021 Authorizations	Other	Expended	Authorizations Canceled	Balance - Dece Funded	mber 31, 2021 Unfunded
•	PREVIOUS 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
-									
-									
-									
s									
Sheet									
35.2									
-									
-									
-	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

# 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 Funded Unfunded		2021 Authorizations	Other	Expended	Authorizations Canceled	Balance - Dece Funded	mber 31, 2021 Unfunded
PREVIOUS 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
GRAND 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

# **GENERAL CAPITAL FUND**

#### SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2021	xxxxxxxx	51,206.57
Received from 2021 Budget Appropriation*	xxxxxxxx	470,000.00
	<b>XXXXXXXXX</b>	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	<b>XXXXXXXXX</b>	
List by Improvements - Direct Charges Made for Preliminary Costs:		xxxxxxxx
		<b>XXXXXXXX</b>
Appropriated to Finance Improvement Authorizations	374,535.00	xxxxxxxx
		xxxxxxxx
Balance - December 31, 2021	146,671.57	XXXXXXXXX
	521,206.57	521,206.57

\*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	<b>XXXXXXXX</b>	
Received from 2021 Budget Appropriation*	<b>xxxxxxxx</b>	
Received from 2021 Emergency Appropriation*	xxxxxxxx	
		xxxxxxxx
Appropriated to Finance Improvement Authorizations		xxxxxxxx
		xxxxxxxx
Balance - December 31, 2021	-	xxxxxxxx
	_	-

\*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	xxxxxxxx	1,019,252.22
Premium on Sale of Bonds	ххххххххх	8,251.88
Funded Improvement Authorizations Canceled	ххххххххх	54,563.13
Premium on Sale of Notes		75,261.07
Appropriated to Finance Improvement Authorizations		<b>xxxxxxx</b>
Appropriated to 2021 Budget Revenue	200,000.00	<b>xxxxxxx</b>
Balance - December 31, 2021	957,328.30	<b>XXXXXXXX</b>
	1,157,328.30	1,157,328.30

#### **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			\$	132,8	864,31	1.55
	2.	Amount of Item 1 Collected in 2021 (*)		\$	131,778,2	47.08		
	3.	Seventy (70) percent of Item 1			\$	93,0	05,01	8.09
	(*) In	cluding prepayments and overpayments a	applied.					
B.	4		or notoo foll					
	1.	Did any maturities of bonded obligations	or notes fail	aue auring the	year 2021?			
		Answer YES or NO Yes						
	2.	Have payments been made for all bonde December 31, 2021?	ed obligation:	s or notes due	on or before			
		Answer YES or NO Yes	If answer	is "NO" give de	tails			
		NOTE: If answer to Item B1 is YES, th	en Item B2	must be answ	ered			
D.	ended	? Answer YES or NO	No					
	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.		Unpaid	<u>202</u>	<u>20</u>	<u>2021</u>			<u>Total</u>
	1.	State Taxes \$		\$			\$	-
	2.	County Taxes \$		\$	41,0	58.19	\$	41,058.19
	3.	Amounts due Special Districts						
		\$		\$		-	\$	-
	4.	Amount due School Districts for School	Тах					
		\$		\$		0.49	\$	0.49

# **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.

# 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 (De pet ground, add addition	1,080,126.05	1,080,126.05	•

# POST CLOSING TRIAL BALANCE - SWIMMING POOL UTILITY FUND (cont'd)

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
CAPITAL SECTION:		
Est. Proceeds Bonds and Notes Authorized		xxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxx	-
CASH	1,491,026.54	
DUE FROM SWIMMING POOL OPERATING FUND	149,000.37	
DUE FROM CURRENT FUND		
FIXED CAPITAL:		
COMPLETED	2,440,421.44	
AUTHORIZED AND UNCOMPLETED	3,490,872.50	
PAGE TOTALS	7,571,320.85	

# POST CLOSING TRIAL BALANCE - SWIMMING POOL UTILITY FUND (cont'd)

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
PREVIOUS PAGE TOTALS	7,571,320.85	-
BONDS PAYABLE		1,890,000.0
LOANS PAYABLE		-
CAPITAL LEASES PAYABLE		-
BOND ANTICIPATION NOTES		145,352.0
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		64,063.7
UNFUNDED		20,026.8
CONTRACTS PAYABLE		
ENCUMBRANCES		
DUE TO GENERAL CAPITAL FUND		1,534,020.5
RESERVE FOR AMORTIZATION		2,384,421.4
RESERVE FOR DEFERRED AMORTIZATION		1,511,520.5
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL IMPROVEMENT FUND		5,000.0
CAPITAL FUND BALANCE		16,915.8
TOTALS	7,571,320.85	7,571,320.8

# POST CLOSING TRIAL BALANCE -UTILITY ASSESSMENT TRUST FUNDS

#### IF MORE THAN ONE UTILITY EACH ASSESSMENT SECTION MUST BE SEPARATELY STATED

#### AS AT DECEMBER 31, 2021

Title of Account	Debit	Credit
CASH		
ASSESSMENT NOTES		-
ASSESSMENT SERIAL BONDS		
FUND BALANCE		
TOTALS	-	-

(Do not crowd - add additional sheets)

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

Title of Liability to which Cash	Audit Balance		REC	EIPTS				Balance
and Investments are Pledged	Dec. 31, 2020	Assessments and Liens	Operating Budget				Disbursements	Dec. 31, 2021
Assessment Serial Bond Issues:	xxxxxxxx	<b>XXXXXXXX</b>	xxxxxxxx	<b>XXXXXXXX</b>	xxxxxxxx	xxxxxxxx	<b>XXXXXXXX</b>	<b>XXXXXXXX</b>
	_							
	_							-
								-
	_							-
Assessment Bond Anticipation Note Issues:	 				 	 		- xxxxxxxx
								-
	_							-
								-
								-
Other Liabilities								-
Trust Surplus								-
Less Assets "Unfinanced"*		*****	<b>XXXXXXXXX</b>	xxxxxxxx	xxxxxxxxx	<b>XXXXXXXXX</b>	xxxxxxxx	<b>XXXXXXXXX</b>
	_							-
	_							-
	-							-
								-
*Show on rad figure		-	-		<u> </u>	-	-	-

\*Show as red figure

# SCHEDULE OF SWIMMING POOL UTILITY BUDGET - 2021

### BUDGET REVENUES

BOD	GET REVENUES		
Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated Operating Surplus Anticipated with Consent of	179,800.00	179,800.00	-
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)	xxxxxxxx	<b>XXXXXXXX</b>	<b>XXXXXXXX</b>
			-
			-
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:		<b>XXXXXXXX</b>
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:	xxxxxxxx	
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.
Expenditures:	xxxxxxxx	
Appropriations (Not Including "Surplus (General Budget)")	xxxxxxxx	
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	ï	935,395.8
Excess		106,072.6
Budget Appropriation - Surplus (General Budget)** Balance of Results of 2021 Operation		
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)		
	L	

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

# **OPERATING SURPLUS - SWIMMING POOL UTILITY**

	Debit	Credit
Balance - January 1, 2021	xxxxxxxx	243,826.87
Excess in Results of 2021 Operations	xxxxxxxx	106,072.67
Amount Appropriated in the 2021 Budget - Cash	179,800.00	<b>XXXXXXXX</b>
Amount Appropriated in 2021 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxx
Balance - December 31, 2021	170,099.54	xxxxxxxx
	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 De	ecember 31, 2020	\$	
Increased I	by: Rents Levied	\$	
Decreased	by:		
	Collections	\$ _	
	Overpayments applied	\$ _	
	Transfer to Liens	\$ _	
	Other	\$ _	
		\$	
Balance De	ecember 31, 2021	\$	

## SCHEDULE OF SWIMMING POOL UTILITY LIENS

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

### 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)

	Caused By	Amount Dec. 31, 2020 per Audit <u>Report</u>	Amount in 2021 <u>Budget</u>	Amount Resulting <u>2021</u>	Balance as at <u>Dec. 31, 2021</u>
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.SA.. 40A:2-3 OR N.J.S.A. 40A:2-51

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

#### JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

### UTILITY SPECIAL EMERGENCY

Date	Purpose		Amount Authorized	Not Less Than 1/5 of Amount Authorized*	Balance Dec. 31, 2020	REDUCEI By 2021 Budget	D IN 2021 Canceled By Resolution	Balance Dec. 31, 2021
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

Sheet 48a

# 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	xxxxxxxx		
Issued	<b>XXXXXXXXX</b>		
Paid			
Outstanding - December 31, 2021		<b>xxxxxxx</b>	
	-	-	
2022 Bond Maturities - Assessment Bonds			\$
2022 Interest on Bonds		\$	
SWIMMING POOL UTILIT Outstanding - January 1, 2021			
Issued	****	1,891,000.00	
Paid	278,000.00	xxxxxxxx	
Outstanding - December 31, 2021	1,890,000.00	xxxxxxxx	
	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	xxxxxxxx		
Issued	<b>XXXXXXXX</b>		-
			-
Paid		XXXXXXXXX	
Outstanding - December 31, 2021	-	*****	4
	-	-	
2022 Loan Maturities		<b>n</b>	\$
2022 Interest on Loans		\$	
SWIMMING POOL U	TILITY LOAN		
Outstanding - January 1, 2021	xxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxx	4
			-
Outstanding - December 31, 2021	-		1
2022 Loan Maturities	<u>-</u>		\$
			Ψ
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	9	5	-

#### LIST OF LOANS ISSUED DURING 2021

Purpose	pose 2022 Maturity Amount Issue		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	xxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxx	
Outstanding - December 31, 2021		xxxxxxxx	
2022 Loan Maturities	-	-	\$
2022 Interest on Loans		\$	
SWIMMING POOL U	TILITY LOAN		
Outstanding - January 1, 2021	xxxxxxxx		
Issued	****		
Paid		<u> </u>	-
			-
Outstanding - December 31, 2021	-	xxxxxxxx	
	-	-	
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	20 For Principal	22 For Interest	Interest Computed to (Insert Date)
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									
TO	TAL	200,000.00		145,352.00			10,600.00	1,002.93	

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	Date of Maturity	Rate of Interest	20 For Principal	22 For Interest	Interest Computed to (Insert Date)
				Dec. 31, 2021					
1.									
2.									
3.									
4.									
5.									
6.									
7.									
8.									
9.									
тот		200,000.00		145,352.00			10,600.00	1,002.93	

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)

## DEBT SERVICE SCHEDULE FOR SWIMMING POOL UTILITY ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding	Date of Maturity	Rate of Interest	2022 For Principal For Interest		Interest Computed to (Insert Date)
			Dec. 31, 2021				**	(
	-						_	

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

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

Utility Assessment Notes with an original date of issue of December 31, 2019 or prior must be appropriated in full in the 2023 Dedicated Utility Assessment Budget or written intent of

permanent financing submitted.

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

## SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS SWIMMING POOL UTILITY

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

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - Jar	nuary 1, 2021	2022		Expended	Other	Balance - Dece	mber 31, 2021
not merely designate by a code number.	Funded	Unfunded	Authorizations				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

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

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

52.1

	IMPROVEMENTS Specify each authorization by purpose. Do		Balance - January 1, 2021	2022		Expended	Other	Balance - Dece	
	not merely designate by a code number.	Funded	Unfunded	Authorizations				Funded	Unfunded
	PREVIOUS PAGE TOTALS	-	1,294,473.81	300,000.00	-	1,510,383.25	-	64,063.73	20,026.83
Sheet 52.2									
Ă									
	PAGE TOTALS	_	1,294,473.81	300,000.00	-	1,510,383.25	-	64,063.73	20,026.83

	IMPROVEMENTS Specify each authorization by purpose. Do	Balance - Jar	nuary 1, 2021	2022	Expended	Other	Balance - Dece	mber 31, 2021	
	not merely designate by a code number.	Funded	Unfunded	Authorizations				Funded	Unfunded
	PREVIOUS PAGE TOTALS	-	1,294,473.81	300,000.00	-	1,510,383.25	-	64,063.73	20,026.83
Sheet 52.3									
eet									
	PAGE TOTALS	-	1,294,473.81	300,000.00	-	1,510,383.25	-	64,063.73	20,026.83

	IMPROVEMENTS Specify each authorization by purpose. Do	Balance - January 1, 2021		2022		Expended	Other	Balance - Dece	mber 31, 2021
	not merely designate by a code number.	Funded	Unfunded	Authorizations				Funded	Unfunded
	PREVIOUS PAGE TOTALS	-	1,294,473.81	300,000.00	-	1,510,383.25	-	64,063.73	20,026.83
Sheet 52.4									
eet									
	TOTALS	-	1,294,473.81	300,000.00		1,510,383.25		64,063.73	20,026.83

## SWIMMING POOL UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2021	xxxxxxxx	5,000.00
Received from 2021 Budget Appropriation	****	15,000.00
	xxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)		
List by Improvements - Direct Charges Made for Preliminary Costs:		xxxxxxxx
		<b>XXXXXXXX</b>
		<b>XXXXXXXX</b>
		<b>XXXXXXXXX</b>
		<b>XXXXXXXXX</b>
		<b>XXXXXXXXX</b>
		xxxxxxxx
		xxxxxxxx
Appropriated to Finance Improvement Authorizations	15,000.00	xxxxxxxx
		xxxxxxxx
Balance - December 31, 2021	5,000.00	xxxxxxxx
	20,000.00	20,000.00

# SWIMMING POOL UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

\*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	xxxxxxxx	15,815.13
Premium on Sale of Bonds	xxxxxxxxx	1,100.67
Funded Improvement Authorizations Canceled	xxxxxxxxx	
Miscellaneous		
Appropriated to Finance Improvement Authorization		<b>xxxxxxx</b>
Appropriation to 2021 Budget Reserve		****
Balance - December 31, 2021	16,915.80	****
	16,915.80	16,915.80