

ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2021
(UNAUDITED)

POPULATION LAST CENSUS 25,734
NET VALUATION TAXABLE 2021 4,347,451,134
MUNICODE 1432

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 RANDOLPH, County of MORRIS

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 dbonanno@randolphnj.org
Title CFO/Finance Director

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

REQUIRED CERTIFICATION BY THE CHIEF FINANCIAL OFFICER:

I hereby certify that I am responsible for filing this verified Annual Financial Statement, (which I have prepared) or (which I have not prepared) [eliminate one] and information required also included herein and that this Statement is an exact copy of the original on file with the clerk of the governing body, that all calculations, extensions and additions are correct, that no transfers have been made to or from emergency appropriations and all statements contained herein are in proof; I further certify that this statement is correct insofar as I can determine from all the books and records kept and maintained in the Local Unit.

Further, I do hereby certify that I, Deborah Bonanno, am the Chief Financial Officer, License # N-1683, of the TOWNSHIP RANDOLPH, County of MORRIS and that the statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as at December 31, 2021, completely in compliance with N.J.S.A. 40A:5-12, as amended. I also give complete assurance as to the veracity of required information included herein, needed prior to certification by the Director of Local Government Services, including the verification of cash balances as of December 31, 2021.

Signature dbonanno@randolphnj.org
Title CFO/Finance Director
Address 502 MILLBROOK AVENUE
Phone Number 973-989-7064
Fax Number 973-361-1541

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 **RANDOLPH** 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:

Certified by me

this day , 2022

NO ENTRY

(Registered Municipal Accountant)

(Firm Name)

(Address)

(Address)

(Phone Number)

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

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

Municipality:

TOWNSHIP OF RANDOLPH

Chief Financial Officer:

Deborah Bonanno

Signature:

dbonanno@randolphnj.org

Certificate #:

N-1683

Date:

2/28/2022

CERTIFICATION OF NON-QUALIFYING MUNICIPALITY

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

Municipality:

TOWNSHIP OF RANDOLPH

Chief Financial Officer:

Signature:

Certificate #:

Date:

22-6002239

Fed I.D. #

TOWNSHIP OF RANDOLPH

Municipality

MORRIS

County

Report of Federal and State Financial Assistance
Expenditures of Awards

Fiscal Year Ending: December 31, 2021

	(1) Federal programs Expended (administered by the state)	(2) State Programs Expended	(3) Other Federal Programs Expended
TOTAL	\$ <u>65,201.91</u>	\$ <u>160,491.15</u>	\$ <u>490.00</u>

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

☐ Single Audit

☐ Program Specific Audit

☒ Financial Statement Audit Performed in Accordance With Government Auditing Standards (Yellow Book)

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

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

dbonanno@randolphnj.org

Signature of Chief Financial Officer

2/28/2022

Date

IMPORTANT !
READ INSTRUCTIONS

INSTRUCTIONS

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

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

CERTIFICATION

I hereby certify that there was no "utility fund" on the books of account and there was no utility owned and operated by the **TOWNSHIP** of **RANDOLPH** County of **MORRIS** 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 \$

4,378,599,178.00

gsherman@randolphnj.org
SIGNATURE OF TAX ASSESSOR

TOWNSHIP OF RANDOLPH
MUNICIPALITY

MORRIS
COUNTY

=====

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

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

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

Title of Account		Debit	Credit
CASH		25,461,682.78	
INVESTMENTS			
DUE FROM/TO STATE - VETERANS AND SENIOR CITIZENS		-	23,604.34
Receivables with Full Reserves:			
TAXES RECEIVABLE:			
PRIOR	150,430.40		
CURRENT	580,256.50		
SUBTOTAL		730,686.90	
TAX TITLE LIENS RECEIVABLE		1,190,507.41	
PROPERTY ACQUIRED FOR TAXES		1,917,700.00	
CONTRACT SALES RECEIVABLE		-	
MORTGAGE SALES RECEIVABLE		-	
REVENUE ACCOUNTS RECEIVABLE		6,695.44	
WATER/SEWER ACCOUNTS RECEIVABLE		493,339.06	
DEFERRED CHARGES:			
EMERGENCY			
SPECIAL EMERGENCY (40A:4-55)		-	
DEFICIT		-	
Page Totals:		29,800,611.59	23,604.34

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

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

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

Title of Account	Debit	Credit
TOTALS FROM PAGE 3	29,800,611.59	23,604.34
APPROPRIATION RESERVES		2,537,107.77
ENCUMBRANCES PAYABLE		2,124,064.41
CONTRACTS PAYABLE		250,000.00
TAX OVERPAYMENTS		
PREPAID TAXES		687,997.48
ACCOUNTS PAYABLE		73,464.12
PREPAID-OTHER		12,762.95
DUE TO STATE:		
MARRIAGE LICENCE		675.00
BUILDING SURCHARGE FEES		96.00
LOCAL SCHOOL TAX PAYABLE		-
REGIONAL SCHOOL TAX PAYABLE		-
REGIONAL H.S.TAX PAYABLE		-
COUNTY TAX PAYABLE		-
DUE COUNTY - ADDED & OMMITTED		-
SPECIAL DISTRICT TAX PAYABLE		-
RESERVE FOR TAX APPEAL		600,000.00
RESERVE-ROXBURY HEALTH PAYMENT		71,915.00
RESERVE-FEMA		80,000.00
PAGE TOTAL	29,800,611.59	6,461,687.07

(Do not crowd - add additional sheets)

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

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

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

Title of Account	Debit	Credit
TOTALS FROM PAGE 3a	29,800,611.59	6,461,687.07
SUBTOTAL	29,800,611.59	6,461,687.07 "C"
RESERVE FOR RECEIVABLES		4,338,928.81
DEFERRED SCHOOL TAX	-	
DEFERRED SCHOOL TAX PAYABLE		-
FUND BALANCE		18,999,995.71
TOTALS	29,800,611.59	29,800,611.59

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

ACCOUNTS #1 AND #2 *
AS AT DECEMBER 31, 2021

[illegible]

(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	588,604.86	
GRANTS RECEIVABLE	633,990.88	
DUE FROM/TO CURRENT FUND		
ENCUMBRANCES PAYABLE		24,817.45
APPROPRIATED RESERVES		794,639.00
UNAPPROPRIATED RESERVES		403,139.29
TOTALS	1,222,595.74	1,222,595.74

(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	47,875.11	
DUE TO -		
DUE TO STATE OF NJ		313.20
RESERVE FOR ANIMAL CONTROL TRUST FUND		33,311.52
IFAW GRANT		5,784.14
RESERVE FOR ENCUMBRANCES		8,466.25
FUND TOTALS	47,875.11	47,875.11
ASSESSMENT TRUST FUND		
CASH	649,460.70	
ASSESSMENTS RECEIVABLE	303,626.86	
RESERVE FOR ASSESSMENTS RECEIVABLE		159,655.49
PREPAID ASSESSMENTS		569.64
DUE STATE OF NJ WASTEWATER-SHONGUM DAM		397,018.72
DUE SHONGUM LAKE ASSOCIATION		27,336.28
RESERVE FOR UNPAID ASSESSMENTS-SHONGUM DAM		4,000.00
FUND BALANCE		364,507.43
FUND TOTALS	953,087.56	953,087.56
MUNICIPAL OPEN SPACE TRUST FUND		
CASH	867,852.05	
RESERVES FOR OPEN SPACE/RECREATION		867,852.05
FUND TOTALS	867,852.05	867,852.05
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	2,547,226.56	
RESERVE FOR SPECIAL DEPOSITS		824,130.74
RESERVE-TREE BANK		53,752.56
RESERVE-POLOCE DETAIL		135,155.89
RESERVE-PUBLIC DEFENDER		5,388.94
RESERVE-TAX SALE PREMIUM		933,400.00
RESERVE-OUTSIDE TAX TITLE LIENS		0.01
RESERVE TREE BONDS-UNDER \$5000		19,000.00
TREE BONDS-OVER \$5000		125,000.00
RESERVE-POAA		3,032.82
RESERVE FOR ENCUMBRANCE		7,638.16
OTHER TRUST FUNDS PAGE TOTAL	2,547,226.56	2,106,499.12

(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	2,547,226.56	2,106,499.12
OTHER TRUST FUNDS (continued)		
PERFORMANCE BONDS-ESCROW & BONDS		190,185.56
PERFORMANCE BONDS-CHECKING		250,540.88
FUND BALANCE		1.00
HOUSING DEVELOPMENT TRUST FUND		
CASH	324,866.62	
RESERVE FOR ENCUMBRANCE		67,968.75
RESERVE-LOW/MODERATE INCOME HOUSING		256,897.87
LONG TERM DISABILITY TRUST FUND		
CASH	48,440.93	
RESERVE FOR LONG TERM DISABILITY		48,440.93
UNEMPLOYMENT TRUST FUND		
CASH	147,641.30	
RESERVES FOR UNEMPLOYMENT		147,641.30
FEDERAL AND STATE DRUG ENFORCEMENT TRUST FUND		
CASH	17,202.67	
RESERVES FOR DRUG ENFORCEMENT		17,202.67
TOTALS	3,085,378.08	3,085,378.08

(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	3,085,378.08	3,085,378.08
OTHER TRUST FUNDS (continued)		
TOTALS	3,085,378.08	3,085,378.08

(Do not crowd - add additional sheets)

SCHEDULE OF TRUST FUND RESERVES

[illegible]

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

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2020	RECEIPTS					Disbursements	Balance Dec. 31, 2021
		Assessments and Liens	Current Budget					
Assessment Serial Bond Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
								-
								-
								-
								-
Assessment Bond Anticipation Note Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Due Shongum Lake Association	27,336.28							27,336.28
Due Shongum Lake Association - State of NJ	247,558.67	84,892.42					79,403.74	253,047.35
Reserve for Unpaid Assessments	4,000.00							4,000.00
Overpaid Assessments	569.64							569.64
Other Liabilities								-
Trust Surplus	364,507.43							364,507.43
*Less Assets "Unfinanced"	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
								-
								-
								-
	643,972.02	84,892.42	-	-	-	-	79,403.74	649,460.70

*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	3,143,350.00	xxxxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxxxx	3,143,350.00
CASH	10,323,342.98	
DUE FROM -State-NJ DOT	350,000.00	
DUE FROM -Denville Township	1,703.33	
DUE FROM -Rockaway Township	1,703.33	
DEFERRED CHARGES TO FUTURE TAXATION:		
FUNDED	19,095,000.00	
UNFUNDED	3,143,350.00	
DUE TO -		
PAGE TOTALS	36,058,449.64	3,143,350.00

(Do not crowd - add additional sheets)

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

AS AT DECEMBER 31, 2021

Title of Account	Debit	Credit
PREVIOUS PAGE TOTALS	36,058,449.64	3,143,350.00
BOND ANTICIPATION NOTES PAYABLE		-
GENERAL SERIAL BONDS		19,095,000.00
TYPE 1 SCHOOL BONDS		-
LOANS PAYABLE		-
CAPITAL LEASES PAYABLE		-
RESERVE FOR PRELIMINARY EXPENSE		4,526.68
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		11,986,637.11
UNFUNDED		1,031,508.28
ENCUMBRANCES PAYABLE		
RESERVE FOR DEBT SERVICE		80,273.01
RESERVE TO PAY BANS		
CAPITAL IMPROVEMENT FUND		196,741.23
DOWN PAYMENTS ON IMPROVEMENTS		-
IN LIEU OF SIDEWALKS/TRAILS		56,592.50
CAPITAL FUND BALANCE		463,820.83
	36,058,449.64	36,058,449.64

(Do not crowd - add additional sheets)

CASH RECONCILIATION DECEMBER 31, 2021

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current	24,144.33	25,936,724.10	499,185.65	25,461,682.78
Grant Fund	-	588,604.86	-	588,604.86
Trust - Animal Control		64,015.47	16,140.36	47,875.11
Trust - Assessment		649,560.68	99.98	649,460.70
Trust - Municipal Open Space		867,852.05		867,852.05
Trust - LOSAP				-
Trust - CDBG				-
Trust - Other		2,547,621.92	395.36	2,547,226.56
Trust - Arts and Culture				-
General Capital		10,329,259.72	5,916.74	10,323,342.98
Federal and State Drug Fund		17,202.67		17,202.67
<u>UTILITIES:</u>				
Swimming Pool Utility		906.74		906.74
Housing Development Trust		324,866.62		324,866.62
Long term Disability		48,440.93		48,440.93
Unemployment Trust		147,641.30		147,641.30
Public Assistance		9,487.58	2.01	9,485.57
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
Total	24,144.33	41,532,184.64	521,740.10	41,034,588.87

* 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: dbonanno@randolphnj.org

Title: Chief Financial Officer

CASH RECONCILIATION DECEMBER 31, 2021 (cont'd)

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

[illegible]

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"

[illegible]

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

Sheet 10

Grant	Balance Jan. 1, 2021	2021 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2021
Morris County Economic Development	1,000.00					1,000.00
Federal Bulletproof Vest Program-2018	1,649.00					1,649.00
Highland Grant-2009	20,050.00					20,050.00
Highland Grant-2013	167,500.00					167,500.00
MAC Grant 2019	11,550.68		4,469.09			7,081.59
Federal Body Armor Grant-2019	5,207.92					5,207.92
Arts Grant-2019	100.00					100.00
MAC Supplemental-2019	113.00					113.00
Arts Grant-2020	100.00					100.00
NJACCHO Cov-19-2020	147.77					147.77
MAC Grant -2020	8,007.00		451.00			7,556.00
NJ State Body Armor Grant-2021		2,648.40	2,648.40			-
NJ DOH Local Public Health Grant 2021		142,236.00	16,880.00			125,356.00
Distracted Driver-2021		9,000.00	9,000.00			-
NJACCHO Cov-19 2021		5,334.96	5,334.96			-
Morris County Open Space 2021-Heritage		88,000.00	88,000.00			-
NJ DOH Local Public Health Grant 2021 #2		291,042.00				291,042.00
Clean Communities Grant-2021		58,988.13	58,988.13			-
Recycling Tonnage Grant-2021		75,970.56	75,970.56			-
PAGE TOTALS	215,425.37	673,220.05	261,742.14	-	-	626,903.28

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	215,425.37	673,220.05	261,742.14	-	-	626,903.28
Morris Arts Grant 2021		1,000.00	1,000.00			-
MAC Supplemental 2021		2,000.00				2,000.00
MAC Grant 2021		10,253.00	5,165.40			5,087.60
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
PAGE TOTALS	215,425.37	686,473.05	267,907.54	-	-	633,990.88

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	215,425.37	686,473.05	267,907.54	-	-	633,990.88
						-
						-
						-
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						-
						-
TOTALS	215,425.37	686,473.05	267,907.54	-	-	633,990.88

Sheet 10
Totals

SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2021	Transferred from 2021 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2021
		Budget	Appropriation By 40A:4-87				
Clean Communities-2018	46,218.43			16,331.68			29,886.75
Clean Communities-2017	20,029.88			19,020.99			1,008.89
Drunk Driving Enforcement Fund	7,221.84			1,457.00			5,764.84
Federal Bulletproof Vest Program-2018	1,195.10						1,195.10
Hazardous Discharge Grant	7,478.67						7,478.67
Highland Grant-2008 Planning Assistance	400.00						400.00
Highland Grant-2009	17,359.20						17,359.20
Highland Grant-2013	166,077.50						166,077.50
Morris County Economic Development	1,500.00						1,500.00
Recycling Tonnage-2018	6,240.00			3,399.69			2,840.31
Recycling Tonnage-2015	0.31			0.31			-
Tobacco Grant	6,945.54						6,945.54
Recycling Tonnage Grant-2019	670.00						670.00
Clean Communities grant-2019	61,487.07			33,013.25			28,473.82
MAC Grant 2019	7,058.11						7,058.11
Federal Body Armor Grant-2019	5,207.92			490.00			4,717.92
Arts Grant-2019	100.00						100.00
MAC Grant Supplemental-2019	113.00						113.00
NJ State Body Armor Grant-2020	3,353.77			3,353.77			-
PAGE TOTALS	358,656.34	-	-	77,066.69	-	-	281,589.65

SCHEDULE OF APPROPRIATED RESERVES FOR
FEDERAL AND STATE GRANTS

Sheet
11.1

Grant	Balance Jan. 1, 2021	Transferred from 2021 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2021
		Budget	Appropriation By 40A:4-87				
PREVIOUS PAGE TOTALS	358,656.34	-	-	77,066.69	-	-	281,589.65
Arts Grant-2020	100.00						100.00
Recycling Tonnage Grant-2020	0.01			0.01			-
NJACCHO Cov-19-2020	147.77						147.77
Clean Communities Grant-2020	55,437.89			13,859.48			41,578.41
MAC Grant-2020	8,007.00			6,287.00			1,720.00
NJ State Body Armor Grant-2021		2,648.40					2,648.40
NJ DOH Local public Health Grant 2021		142,236.00		32,842.35			109,393.65
NJACCHO Cov-19-2021		5,334.96					5,334.96
NJ DOH Local public Health Grant 2021 #2			291,042.00	23,359.56			267,682.44
Clean Communities Grant-2021			58,988.13				58,988.13
Recycling Tonnage Grant-2021			75,970.56	59,999.99			15,970.57
Morris Arts grant-2021			1,000.00				1,000.00
MAC Supplemental 2021			2,000.00	1,999.67			0.33
MAC Grant-2021			10,253.00	1,768.31			8,484.69
Morris County Open Space 2021-Heritage			88,000.00	88,000.00			-
Distracted Driver 2021			9,000.00	9,000.00			-
							-
							-
PAGE TOTALS	422,349.01	150,219.36	536,253.69	314,183.06	-	-	794,639.00

SCHEDULE OF APPROPRIATED RESERVES FOR
FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2021	Transferred from 2021 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2021
		Budget	Appropriation By 40A:4-87				
PREVIOUS PAGE TOTALS	422,349.01	150,219.36	536,253.69	314,183.06	-	-	794,639.00
							-
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							-
PAGE TOTALS	422,349.01	150,219.36	536,253.69	314,183.06	-	-	794,639.00

SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2021	Transferred from 2021 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2021
		Budget	Appropriation By 40A:4-87				
PREVIOUS PAGE TOTALS	422,349.01	150,219.36	536,253.69	314,183.06	-	-	794,639.00
							-
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							-
							-
TOTALS	422,349.01	150,219.36	536,253.69	314,183.06	-	-	794,639.00

SCHEDULE OF UNAPPROPRIATED RESERVES FOR
FEDERAL AND STATE GRANTS

Sheet 12
Totals

Grant	Balance Jan. 1, 2021	Transferred from 2021 Budget Appropriations		Received	Other	Balance Dec. 31, 2021
		Budget	Appropriation By 40A:4-87			
PREVIOUS PAGE TOTALS	-	-	-	-	-	-
LFRF	-			403,139.29		403,139.29
						-
						-
						-
						-
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						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
TOTALS	-	-	-	403,139.29	-	403,139.29

***LOCAL DISTRICT SCHOOL TAX**

	Debit	Credit
Balance - January 1, 2021	xxxxxxxxxxx	xxxxxxxxxxx
School Tax Payable #	xxxxxxxxxxx	-
School Tax Deferred		
(Not in excess of 50% of Levy - 2020 - 2021)	xxxxxxxxxxx	-
Levy School Year July 1, 2021 - June 30, 2022	xxxxxxxxxxx	
Levy Calendar Year 2021	xxxxxxxxxxx	81,337,053.00
Paid	81,337,053.00	xxxxxxxxxxx
Balance - December 31, 2021	xxxxxxxxxxx	xxxxxxxxxxx
School Tax Payable #	-	xxxxxxxxxxx
School Tax Deferred		
(Not in excess of 50% of Levy - 2021 - 2022)		xxxxxxxxxxx
* Not including Type 1 school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools.	81,337,053.00	81,337,053.00

Must include unpaid requisitions.

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

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

REGIONAL HIGH SCHOOL TAX

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

COUNTY TAXES PAYABLE

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXXX	XXXXXXXXXX
County Taxes	XXXXXXXXXX	-
Due County for Added and Omitted Taxes	XXXXXXXXXX	-
2021 Levy:	XXXXXXXXXX	XXXXXXXXXX
General County	XXXXXXXXXX	11,590,532.52
County Library	XXXXXXXXXX	
County Health	XXXXXXXXXX	
County Open Space Preservation	XXXXXXXXXX	286,116.03
Due County for Added and Omitted Taxes	XXXXXXXXXX	47,241.67
Paid	11,923,890.22	XXXXXXXXXX
Balance - December 31, 2021	XXXXXXXXXX	XXXXXXXXXX
County Taxes		XXXXXXXXXX
Due County for Added and Omitted Taxes	(0.00)	XXXXXXXXXX
	11,923,890.22	11,923,890.22

SPECIAL DISTRICT TAXES

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

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

STATEMENT OF GENERAL BUDGET REVENUES 2021

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated	6,712,582.00	6,712,582.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government Services	-	-	-
Miscellaneous Revenue Anticipated:	xxxxxxxx	xxxxxxxx	xxxxxxxx
Adopted Budget	11,823,518.36	13,044,802.07	1,221,283.71
Added by N.J.S.A. 40A:4-87 (List on 17a)	536,253.69	536,253.69	-
			-
			-
Total Miscellaneous Revenue Anticipated	12,359,772.05	13,581,055.76	1,221,283.71
Receipts from Delinquent Taxes	550,000.00	613,991.36	63,991.36
Amount to be Raised by Taxation:	xxxxxxxx	xxxxxxxx	xxxxxxxx
(a) Local Tax for Municipal Purposes	19,650,478.91	xxxxxxxx	xxxxxxxx
(b) Addition to Local District School Tax	-	xxxxxxxx	xxxxxxxx
(c) Minimum Library Tax	1,516,614.09	xxxxxxxx	xxxxxxxx
Total Amount to be Raised by Taxation	21,167,093.00	23,668,274.81	2,501,181.81
	40,789,447.05	44,575,903.93	3,786,456.88

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	xxxxxxxx	115,019,828.03
Amount to be Raised by Taxation	xxxxxxxx	xxxxxxxx
Local District School Tax	81,337,053.00	xxxxxxxx
Regional School Tax	-	xxxxxxxx
Regional High School Tax	-	xxxxxxxx
County Taxes	11,876,648.55	xxxxxxxx
Due County for Added and Omitted Taxes	47,241.67	xxxxxxxx
Special District Taxes	-	xxxxxxxx
Municipal Open Space Tax	912,965.00	xxxxxxxx
Municipal Arts and Culture Tax		xxxxxxxx
Reserve for Uncollected Taxes	xxxxxxxx	2,822,355.00
Deficit in Required Collection of Current Taxes (or)	xxxxxxxx	-
Balance for Support of Municipal Budget (or)	23,668,274.81	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 deficit in the above allocation would apply to "Non-Budget Revenue" only.	117,842,183.03	117,842,183.03

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
Municipal Alliance on Alcoholism/Drugs	12,253.00	12,253.00	-
Clean Communities	58,988.13	58,988.13	-
Recycling Tonnage	75,970.56	75,970.56	-
MC Open Space Grant	88,000.00	88,000.00	-
Distracted Driver Grant	9,000.00	9,000.00	-
Morris Arts Grant	1,000.00	1,000.00	-
NJ DOH Local Public Health Grant	291,042.00	291,042.00	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
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		-	-
		-	-
		-	-
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		-	-
		-	-
		-	-
		-	-
PAGE TOTALS	536,253.69	536,253.69	-

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:

dbonanno@randolphnj.org

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	536,253.69	536,253.69	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
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		-	-
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		-	-
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		-	-
		-	-
		-	-
TOTALS	536,253.69	536,253.69	-

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:

dbonanno@randolphnj.org

Sheet 17a Totals

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2021

2021 Budget As Adopted		40,253,193.36
2021 Budget - Added by N.J.S.A. 40A:4-87		536,253.69
Appropriated for 2021 (Budget Statement Item 9)		40,789,447.05
Appropriated for 2021 by Emergency Appropriation (Budget Statement Item 9)		-
Total General Appropriations (Budget Statement Item 9)		40,789,447.05
Add: Overexpenditures (see footnote)		-
Total Appropriations and Overexpenditures		40,789,447.05
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	35,429,984.04	
Paid or Charged - Reserve for Uncollected Taxes	2,822,355.00	
Reserved	2,537,107.77	
Total Expenditures		40,789,446.81
Unexpended Balances Canceled (see footnote)		0.24

FOOTNOTES - RE: OVEREXPENDITURES
Every appropriation overexpended in the budget document must be marked with an * and must agree in the aggregate with this item.
RE: UNEXPENDED BALANCES CANCELED
Are not to be shown as "Paid or Charged" in the budget document. In all instances "Total Appropriations" and "Overexpenditures" must equal the sum of "Total Expenditures" and "Unexpended Balances Canceled".

SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES
(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

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

RESULTS OF 2021 OPERATIONS

CURRENT FUND

	Debit	Credit
Excess of Anticipated Revenues:	xxxxxxxxxx	xxxxxxxxxx
Miscellaneous Revenues anticipated	xxxxxxxxxx	1,221,283.71
Delinquent Tax Collections	xxxxxxxxxx	63,991.36
	xxxxxxxxxx	
Required Collection of Current Taxes	xxxxxxxxxx	2,501,181.81
Unexpended Balances of 2021 Budget Appropriations	xxxxxxxxxx	0.24
Miscellaneous Revenue Not Anticipated	xxxxxxxxxx	1,112,365.61
Miscellaneous Revenue Not Anticipated: Proceeds of Sale of Foreclosed Property (Sheet 27)	xxxxxxxxxx	-
Payments in Lieu of Taxes on Real Property	xxxxxxxxxx	
Sale of Municipal Assets	xxxxxxxxxx	
Unexpended Balances of 2020 Appropriation Reserves	xxxxxxxxxx	2,318,367.04
Prior Years Interfunds Returned in 2021	xxxxxxxxxx	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)	xxxxxxxxxx	xxxxxxxxxx
Balance - January 1, 2021	-	xxxxxxxxxx
Balance - December 31, 2021	xxxxxxxxxx	-
Deficit in Anticipated Revenues:	xxxxxxxxxx	xxxxxxxxxx
Miscellaneous Revenues Anticipated	-	xxxxxxxxxx
Delinquent Tax Collections	-	xxxxxxxxxx
		xxxxxxxxxx
Required Collection on Current Taxes	-	xxxxxxxxxx
Interfund Advances Originating in 2021		xxxxxxxxxx
Deficit Balance - To Trial Balance (Sheet 3)	xxxxxxxxxx	-
Surplus Balance - To Surplus (Sheet 21)	7,217,189.77	xxxxxxxxxx
	7,217,189.77	7,217,189.77

SCHEDULE OF MISCELLANEOUS REVENUES
NOT ANTICIPATED

Source	Amount Realized
PREVIOUS PAGE TOTALS	-
Searches	10.00
Prior Year Refund	34,578.37
Co-op Purchasing	265,933.42
Returned Checks	80.00
Misc Ref	192,295.45
DMV Inspection Fines	5,280.00
Adm Fee/SC & Vet	1,570.00
M.C. Housing Authority	48,165.16
Skylands in Lieu of Tax	2,500.00
Bid Specs	3,055.00
CBS Leasing	59,582.27
State of NJ Housing Inspec	10,783.00
Sale of Surplus Equipment	200.00
Marketing Recycled Material	41,294.40
Lease Payments	151,291.27
Redemption Costs	50.00
Water-Site Plans	20,433.00
Water-Interest and Costs on Water Rents	446.83
Water-Connection Fees	34,600.00
Water- Meters and MIUs	9,890.00
Sewer-Interest and Costs on Sewer Rents	33.10
Sewer-Connection Fee	91,425.00
Sewer-Mine Hill Transmission Fee	117,798.36
Water-Construction Fees	2,320.00
Water-Miscel	18,500.11
Other Miscellaneous	250.87
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	1,112,365.61

SURPLUS - CURRENT FUND
YEAR 2021

	Debit	Credit
1. Balance - January 1, 2021	xxxxxxxx	18,495,387.94
2.	xxxxxxxx	
3. Excess Resulting from 2021 Operations	xxxxxxxx	7,217,189.77
4. Amount Appropriated in the 2021 Budget - Cash	6,712,582.00	xxxxxxxx
5. Amount Appropriated in 2021 Budget - with Prior Written Consent of Director of Local Government Services	-	xxxxxxxx
6.		xxxxxxxx
7. Balance - December 31, 2021	18,999,995.71	xxxxxxxx
	25,712,577.71	25,712,577.71

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

Cash		25,461,682.78
Investments		
Sub Total		25,461,682.78
Deduct Cash Liabilities Marked with "C" on Trial Balance		6,461,687.07
Cash Surplus		18,999,995.71
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 #		
Total Other Assets		-
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS" WOULD ALSO BE PLEDGED TO CASH LIABILITIES. # MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2022 BUDGET. (1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.		18,999,995.71

NOTE: Deferred charges for authorizations under N.J.S.A. 40A:4-55 (Tax Map, etc.), N.J.S.A. 40A:4-55 (Flood Damage, etc.), N.J.S. 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) # or (Abstract of Ratables)	\$	115,293,759.55
	\$	
2. Amount of Levy - Special District Taxes	\$	
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.	\$	
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.	\$	453,310.90
5a. Subtotal 2021 Levy	\$	115,747,070.45
5b. Reductions Due to Tax Appeals**	\$	
5c. Total 2021 Tax Levy	\$	115,747,070.45
6. Transferred to Tax Title Liens	\$	91,923.04
7. Transferred to Foreclosed Property	\$	
8. Remitted, Abated or Canceled	\$	3,515.58
9. Discount Allowed	\$	
10. Collected in Cash: In 2020	\$	905,342.76
In 2021*	\$	114,090,532.57
Homestead Benefit Credit	\$	
State's Share of 2021 Senior Citizens and Veterans Deductions Allowed	\$	75,500.00
Total To Line 14	\$	115,071,375.33
11. Total Credits	\$	115,166,813.95
12. Amount Outstanding December 31, 2021	\$	580,256.50
13. Percentage of Cash Collections to Total 2021 Levy, (Item 10 divided by Item 5c) is		<u>99.41%</u>

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

14. Calculation of Current Taxes Realized in Cash:

Total of Line 10	\$	115,071,375.33
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	\$	51,547.30
To Current Taxes Realized in Cash (Sheet 17)	\$	115,019,828.03

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

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

* Include overpayments applied as part of 2021 collections.
** Tax appeals pursuant to R.S. 54:3-21 et seq and/or R.S. 54:48-1 et seq approved by resolution of the governing
body prior to introduction of municipal budget

ACCELERATED TAX SALE / TAX LEVY SALE - CHAPTER 99

To Calculate Underlying Tax Collection Rate for 2021

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

(1) Utilizing Accelerated Tax Sale

Total of Line 10 Collected in Cash (sheet 22)	\$ 115,071,375.33
LESS: Proceeds from Accelerated Tax Sale	
Net Cash Collected	\$ 115,071,375.33
Line 5c (sheet 22) Total 2021 Tax Levy	\$ 115,747,070.45
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is	99.42%

(2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22)	\$ 115,071,375.33
LESS: Proceeds from Tax Levy Sale (excluding premium)	
Net Cash Collected	\$ 115,071,375.33
Line 5c (sheet 22) Total 2021 Tax Levy	\$ 115,747,070.45
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is	99.42%

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

	Debit	Credit
1. Balance - January 1, 2021	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey		XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	22,354.34
2. Senior Citizens Deductions Per Tax Billings	75,500.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings		XXXXXXXXXX
4. Deductions Allowed By Tax Collector		XXXXXXXXXX
5. Deductions Allowed By Tax Collector - Prior Year Taxes (2020)		
6. Audit Adjustment	1,750.00	
7. Deductions Disallowed By Tax Collector	XXXXXXXXXX	
8. Deductions Disallowed By Tax Collector - Prior Year Taxes (2020)	XXXXXXXXXX	
9. Received in Cash from State	XXXXXXXXXX	78,500.00
10.		
11.		
12. Balance - December 31, 2021	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	-
Due To State of New Jersey	23,604.34	XXXXXXXXXX
	100,854.34	100,854.34

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

Line 2	75,500.00
Line 3	-
Line 4	-
Sub - Total	75,500.00
Less: Line 7	-
To Item 10, Sheet 22	75,500.00

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

		Debit	Credit
Balance - January 1, 2021		xxxxxxxxxx	548,452.70
Taxes Pending Appeals	548,452.70	xxxxxxxxxx	xxxxxxxxxx
Interest Earned on Taxes Pending Appeals		xxxxxxxxxx	xxxxxxxxxx
Contested Amount of 2021 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)		xxxxxxxxxx	51,547.30
Interest Earned on Taxes Pending State Appeals		xxxxxxxxxx	
Cash Paid to Appellants (Including 5% Interest from Date of Payment)		-	xxxxxxxxxx
Closed to Results of Operation			
(Portion of Appeal won by Municipality, including Interest)			xxxxxxxxxx
Balance - December 31, 2021		600,000.00	xxxxxxxxxx
Taxes Pending Appeals*	600,000.00	xxxxxxxxxx	xxxxxxxxxx
Interest Earned on Taxes Pending Appeals		xxxxxxxxxx	xxxxxxxxxx
*Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by December 31, 2021		600,000.00	600,000.00

Iroth@randolphnj.org

Signature of Tax Collector

807

License #

2/28/2022

Date

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

		Debit	Credit
1. Balance - January 1, 2021		1,834,082.70	XXXXXXXXXX
A. Taxes	723,224.98	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	1,110,857.72	XXXXXXXXXX	XXXXXXXXXX
2. Canceled:		XXXXXXXXXX	XXXXXXXXXX
A. Taxes		XXXXXXXXXX	9,136.87
B. Tax Title Liens		XXXXXXXXXX	
3. Transferred to Foreclosed Tax Title Liens:		XXXXXXXXXX	XXXXXXXXXX
A. Taxes		XXXXXXXXXX	-
B. Tax Title Liens		XXXXXXXXXX	-
4. Added Taxes		38,060.30	XXXXXXXXXX
5. Added Tax Title Liens		-	XXXXXXXXXX
6. Adjustment between Taxes (Other than Current Year) and Tax Title Liens;		XXXXXXXXXX	
A. Taxes - Transfers to Tax Title Liens		XXXXXXXXXX	(1) 339.52
B. Tax Title Liens - Transfers from Taxes		(1) 339.52	XXXXXXXXXX
7. Balance Before Cash Payments		XXXXXXXXXX	1,863,006.13
8. Totals		1,872,482.52	1,872,482.52
9. Balance Brought Down		1,863,006.13	XXXXXXXXXX
10. Collected:		XXXXXXXXXX	613,991.36
A. Taxes	601,378.49	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	12,612.87	XXXXXXXXXX	XXXXXXXXXX
11. Interest and Costs - 2021 Tax Sale			XXXXXXXXXX
12. 2021 Taxes Transferred to Liens		91,923.04	XXXXXXXXXX
13. 2021 Taxes		580,256.50	XXXXXXXXXX
14. Balance - December 31, 2021		XXXXXXXXXX	1,921,194.31
A. Taxes	730,686.90	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	1,190,507.41	XXXXXXXXXX	XXXXXXXXXX
15. Totals		2,535,185.67	2,535,185.67

16. Percentage of Cash Collections to Adjusted Amount Outstanding
(Item No. 10 divided by Item No. 9) is 32.95%
17. Item No.14 multiplied by percentage shown above is 633,033.53 and represents the maximum amount that may be anticipated in 2022.

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

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

	Debit	Credit
1. Balance - January 1, 2021	1,917,700.00	XXXXXXXXXX
2. Foreclosed or Deeded in 2021	XXXXXXXXXX	XXXXXXXXXX
3. Tax Title Liens	-	XXXXXXXXXX
4. Taxes Receivable	-	XXXXXXXXXX
5A.		XXXXXXXXXX
5B.	XXXXXXXXXX	
6. Adjustment to Assessed Valuation		XXXXXXXXXX
7. Adjustment to Assessed Valuation	XXXXXXXXXX	
8. Sales	XXXXXXXXXX	XXXXXXXXXX
9. Cash *	XXXXXXXXXX	
10. Contract	XXXXXXXXXX	
11. Mortgage	XXXXXXXXXX	
12. Loss on Sales	XXXXXXXXXX	
13. Gain on Sales		XXXXXXXXXX
14. Balance - December 31, 2021	XXXXXXXXXX	1,917,700.00
	1,917,700.00	1,917,700.00

CONTRACT SALES

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

MORTGAGE SALES

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

Analysis of Sale of Property: \$ -

*Total Cash Collected in 2021

Realized in 2021 Budget

To Results of Operation (Sheet 19) -

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

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

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

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

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

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

	<u>In Favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	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 Authorized	Not Less Than 1/5 of Amount Authorized*	Balance Dec. 31, 2020	REDUCED IN 2021		Balance Dec. 31, 2021
					By 2021 Budget	Canceled By Resolution	
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
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:4-53 et seq. and are recorded on this page

Chief Financial Officer

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

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

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

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

Chief Financial Officer

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

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

	Debit	Credit	2022 Debt Service
Outstanding - January 1, 2021	xxxxxxxxxx	20,385,000.00	
Issued	xxxxxxxxxx		
Paid	1,290,000.00	xxxxxxxxxx	
Outstanding - December 31, 2021	19,095,000.00	xxxxxxxxxx	
	20,385,000.00	20,385,000.00	
2022 Bond Maturities - General Capital Bonds			\$ 1,335,000.00
2022 Interest on Bonds*		\$ 587,393.74	
ASSESSMENT SERIAL BONDS			
Outstanding - January 1, 2021	xxxxxxxxxx		
Issued	xxxxxxxxxx		
Paid		xxxxxxxxxx	
Outstanding - December 31, 2021	-	xxxxxxxxxx	
	-	-	
2022 Bond Maturities - Assessment Bonds			\$
2022 Interest on Bonds*		\$	
Total "Interest on Bonds - Debt Service" (*Items)			\$ 587,393.74

LIST OF BONDS ISSUED DURING 2021

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

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

	Debit	Credit	2022 Debt Service
Outstanding - January 1, 2021	xxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxx	
Refunded			
Outstanding - December 31, 2021	-	xxxxxxxx	
	-	-	
2022 Loan Maturities			\$
2022 Interest on Loans			\$
Total 2022 Debt Service for Loan			\$ -
LOAN			
Outstanding - January 1, 2021	xxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxx	
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	xxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxx	
Refunded			
Outstanding - December 31, 2021	-	xxxxxxxx	
	-	-	
2022 Loan Maturities			\$
2022 Interest on Loans			\$
Total 2022 Debt Service for Loan			\$ -
LOAN			
Outstanding - January 1, 2021	xxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxx	
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	xxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxx	
Refunded			
Outstanding - December 31, 2021	-	xxxxxxxx	
	-	-	
2022 Loan Maturities			\$
2022 Interest on Loans			\$
Total 2022 Debt Service for Loan			\$ -
LOAN			
Outstanding - January 1, 2021	xxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxx	
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 BONDS ISSUED AND OUTSTANDING
AND 2022 DEBT SERVICE FOR BONDS
TYPE I SCHOOL TERM BONDS**

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

LIST OF BONDS ISSUED DURING 2021

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

2022 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

	Outstanding Dec. 31, 2021	2022 Interest Requirement
1. Emergency Notes	\$	\$
2. Special Emergency Notes	\$	\$
3. Tax Anticipation Notes	\$	\$
4. Interest on Unpaid State & County Taxes	\$	\$
5.	\$	\$
6.	\$	\$

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Sheet 33

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

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

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

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

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

(Do not crowd - add additional sheets)

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

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

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

Sheet
33.1

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

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

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

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

(Do not crowd - add additional sheets)

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

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Sheet 33
Totals

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

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

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

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

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

(Do not crowd - add additional sheets)

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

DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

Sheet 34

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

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

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

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

(Do not crowd - add additional sheets)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

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

Sheet 34a

(Do not crowd - add additional sheets)

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

Sheet 35

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2021 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
55-99 Butterworth Sewer Interceptor	731,489.78	1,000.00					731,489.78	1,000.00
47-00 Esign and Construction of Freedom Park	740.20						740.20	
07-08 Acquisiton of Land	1,004,978.78						1,004,978.78	
08-03 Various Capital Improvements	33,031.68						33,031.68	
15-04 Various Capital Improvements	296.32						296.32	
30-05 Various Capital Improvements	24,177.65						24,177.65	
10-08 Various Capital Improvements	2,902.20						2,902.20	
13-09 Various Capital Improvements	277.87						277.87	
02-10 Renovations to Senior Community Center/Library	2,167.77				258.00		1,909.77	
04-10 Mac Spar Drive Sewer Line Extension	7,841.91					7,841.91	-	
10-10 Various Capital Improvements	2,912.13						2,912.13	
11-10 Various Capital Improvements	96,363.15					96,353.39	9.76	
05-11 Various Capital Improvements	13,121.29				3,697.32		9,423.97	
10-11 Various Capital Improvements	7,741.42						7,741.42	
14-11 Various Capital Improvements	703.80				703.80		-	
07-12 Various Capital Improvements	4,143.62						4,143.62	
12-12 Various Capital Improvements	8,547.24				536.96		8,010.28	
15-13 Various Capital Improvements	27.50						27.50	
16-13 Improvements to Seeing Eye Shelter	6,643.11				227.50		6,415.61	
Page Total	1,948,107.42	1,000.00	-	-	5,423.58	104,195.30	1,838,488.54	1,000.00

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

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

Sheet 35.1

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2021 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	1,948,107.42	1,000.00	-	-	5,423.58	104,195.30	1,838,488.54	1,000.00
13-14 Various Capital Improvements	191.07						191.07	
15-14 Water/Sewer Various Capital Improvements	92,746.93				19,569.79		73,177.14	
16-14 Recreational & Open Space Capital Improvements	18,743.91						18,743.91	
17-14 Various Capital Improvements	44,615.63				10,159.58		34,456.05	
18-14 Millbrook Avenue Milling and Paving	655.33						655.33	
06-15 Various Capital Improvements	37,022.76				13,295.29		23,727.47	
07-15 Water/Sewer Various Capital Improvements	131,475.21						131,475.21	
08-15 Various Parks and Recreation Improvements	10,000.00						10,000.00	
09-15 Various Capital Improvements	17,441.19				497.00		16,944.19	
13-15 42 Bennett Avenue (EA Porter)	1,405,014.05				1,405,014.05		-	
23-15 Butterworth Phase II		324,306.27			83,135.83		241,170.44	
26-15 Police Radio Equipment	1,199.43						1,199.43	
09-16 Millbrook Avenue Paving	196,591.61				27,665.00		168,926.61	
12-16 Various Capital Improvements		69,314.24			16,839.37			52,474.87
13-16 Various Capital Improvements	63,141.43				28,955.94		34,185.49	
23-16 Police Message Signs	0.88						0.88	
21-16 Various Capital Improvements	159,016.05				50,000.00		109,016.05	
15-16 Various Capital Improvements	15,025.22				7,155.46		7,869.76	
PAGE TOTALS	4,140,988.12	394,620.51	-	-	1,667,710.89	104,195.30	2,710,227.57	53,474.87

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

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

Sheet 35.2

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2021 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	4,140,988.12	394,620.51	-	-	1,667,710.89	104,195.30	2,710,227.57	53,474.87
21-17 Meadowbrook Water Project	3,986.00						3,986.00	
08-18 Quaker Church Road	14,647.74						14,647.74	
22-17 Purchase Asphalt Zipper	5,110.00						5,110.00	
11-17 Purchase DPW Equipment	1,246.11						1,246.11	
10-17 Calais Park (90 Acres) Design	12,801.02				138.75		12,662.27	
09-17 2017 Road Overlay Program	0.07						0.07	
08-17 Various Capital Improvements	326,180.00				277,012.55		49,167.45	
07-17 Water/Sewer Capital Improvements	259,067.87				16,043.59		243,024.28	
17-17 Replace Various Police Weapons	1,469.75						1,469.75	
12-17 Parks Capital Improvements	274,250.70				180,922.14		93,328.56	
06-18 Varous Capital Improvements	429,760.01				142,263.55		287,496.46	
07-18 Various Capital Improvements	1,004,505.61				19,723.78	142,244.50	842,537.33	
09-18 2018 Road Overlay Program	212,506.40				134,215.51		78,290.89	
25-17 Calais Park (90 Acres) Improvements	261,207.17				(19,926.73)		281,133.90	
10-18 Various Capital Improvements	276,023.79				200,675.20		75,348.59	
11-18 Freedom Park Improvements	722,977.40	250.00			174,317.50		548,909.90	
12-18 Various Improvements	5,139.09	3,000.00			1,640.43		3,498.66	3,000.00
13-18 Various Capital Improvements	749,851.00				6,300.96		743,550.04	
PAGE TOTALS	8,701,717.85	397,870.51	-	-	2,801,038.12	246,439.80	5,995,635.57	56,474.87

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

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

Sheet 35.3

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2021 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	8,701,717.85	397,870.51	-	-	2,801,038.12	246,439.80	5,995,635.57	56,474.87
20-18 Secruity Systems	17,453.64						17,453.64	
09-19 Various Capital Improvements		303,030.43			837.05		-	302,193.38
10-19 Various Capital Improvements	767,770.52				141,705.24		626,065.28	
11-19 Various Capital Improvements	376,140.87				129,694.00		246,446.87	
13-19 Brookside Road Improvements	3,943.02						3,943.02	
14-19 2019 Road Overlay Program	90,320.05				90,266.85		53.20	
12-19 Various Water/Sewer Improvements	150,601.50						150,601.50	
10-16 Sussex Turnpike Waterline	59,133.71						59,133.71	
05-20 Various Capital Improvements	879,073.06				191,136.21		687,936.85	
06-20 2020 Road Overlay Program	12,499.73				11,284.00		1,215.73	
07-20 Various Water/Sewer Improvements	1,125,241.71				500,320.59		624,921.12	
08-20 Franklin Road Improvements	275,000.00				271,525.07		3,474.93	
09-20 Various Capital Improvements	438,662.00				52,002.88		386,659.12	
10-20 Purchase DPW Equipment		311,551.64			290,132.81			21,418.83
14-20 Various Water Capital Improvements	41,500.00				30,500.00		11,000.00	
16-20 EA Porter AKA 42 Bennett Ave	600,000.00				600,000.00		-	-
18-20 Various Capital Improvements	88,894.50				70,388.90		18,505.60	
PAGE TOTALS	13,627,952.16	1,012,452.58	-	-	5,180,831.72	246,439.80	8,833,046.14	380,087.08

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

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2021 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	13,627,952.16	1,012,452.58	-	-	5,180,831.72	246,439.80	8,833,046.14	380,087.08
19-20 Brundage Park Lighting	175,000.00				153,972.49		21,027.51	
10-21 2021 Road Overlay Program			900,000.00		899,998.45		1.55	
11-21 Various Capital Improvements			851,000.00		86,321.93		764,678.07	
12-21 Retaining Wall Improvements-Various			35,000.00		-		35,000.00	
13-21 Calais Road (Phase 1)			500,000.00		34,000.00		323,500.00	142,500.00
14-21-2021 Various Improvements			445,000.00		29,250.88		-	415,749.12
15-21 Fire Department Equipment			690,000.00		596,827.92		-	93,172.08
18-21 2021 Parks and Recreation Improvements			310,000.00		27,334.66		282,665.34	
22-21 EA Porter AKA 42 Bennett			200,000.00		112,196.27		87,803.73	
24-21 Refurbish One Ambulance			84,901.50		-		84,901.50	
26-21 Stormwater Outfall			75,000.00		-		75,000.00	
27-21 Paint Water Tank			500,000.00		-		500,000.00	
28-21 Retrofit HVAC			150,000.00		3,527.56		146,472.44	
17-21 Various Capital Improvements			610,000.00		22,459.17		587,540.83	
21-21 Meadowbrook Pump Station			245,000.00		-		245,000.00	
22-17 Purchase of Asphalt Zipper								
PAGE TOTALS	13,802,952.16	1,012,452.58	5,595,901.50	-	7,146,721.05	246,439.80	11,986,637.11	1,031,508.28

Sheet 35.4

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

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2021 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	13,802,952.16	1,012,452.58	5,595,901.50	-	7,146,721.05	246,439.80	11,986,637.11	1,031,508.28
PAGE TOTALS	13,802,952.16	1,012,452.58	5,595,901.50	-	7,146,721.05	246,439.80	11,986,637.11	1,031,508.28

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

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2021 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	13,802,952.16	1,012,452.58	5,595,901.50	-	7,146,721.05	246,439.80	11,986,637.11	1,031,508.28
PAGE TOTALS	13,802,952.16	1,012,452.58	5,595,901.50	-	7,146,721.05	246,439.80	11,986,637.11	1,031,508.28

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

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2021 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	13,802,952.16	1,012,452.58	5,595,901.50	-	7,146,721.05	246,439.80	11,986,637.11	1,031,508.28
PAGE TOTALS	13,802,952.16	1,012,452.58	5,595,901.50	-	7,146,721.05	246,439.80	11,986,637.11	1,031,508.28

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

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2021 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	13,802,952.16	1,012,452.58	5,595,901.50	-	7,146,721.05	246,439.80	11,986,637.11	1,031,508.28
PAGE TOTALS	13,802,952.16	1,012,452.58	5,595,901.50	-	7,146,721.05	246,439.80	11,986,637.11	1,031,508.28

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

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2021 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	13,802,952.16	1,012,452.58	5,595,901.50	-	7,146,721.05	246,439.80	11,986,637.11	1,031,508.28
PAGE TOTALS	13,802,952.16	1,012,452.58	5,595,901.50	-	7,146,721.05	246,439.80	11,986,637.11	1,031,508.28

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

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2021 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	13,802,952.16	1,012,452.58	5,595,901.50	-	7,146,721.05	246,439.80	11,986,637.11	1,031,508.28
GRAND TOTALS	13,802,952.16	1,012,452.58	5,595,901.50	-	7,146,721.05	246,439.80	11,986,637.11	1,031,508.28

Sheet 35 Totals

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

GENERAL CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2021	xxxxxxxxx	415,301.43
Received from 2021 Budget Appropriation*	xxxxxxxxx	2,205,750.00
Open Space Trust Fund Share of Down Payment	xxxxxxxxx	310,000.00
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	xxxxxxxxx	246,439.80
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxxxx	xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
Appropriated to Finance Improvement Authorizations	2,980,750.00	xxxxxxxxx
		xxxxxxxxx
Balance - December 31, 2021	196,741.23	xxxxxxxxx
	3,177,491.23	3,177,491.23

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

GENERAL CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

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

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Additional Funding Sources
10-21 2021 Road Overlay Program	900,000.00	-	900,000.00	-
11-21 Various Capital Improvements	851,000.00	-	851,000.00	-
12-21 Retaining Wall Improvements-Va	35,000.00	-	35,000.00	-
13-21 Calais Road (Phase 1)	500,000.00	142,500.00	7,500.00	350,000.00
14-21-2021 Various Improvements	445,000.00	422,750.00	22,250.00	-
15-21 Fire Department Equipment	690,000.00	655,000.00	35,000.00	-
18-21 2021 Parks and Recreation Impr	310,000.00	-	310,000.00	-
22-21 EA Porter AKA 42 Bennett	200,000.00	-		200,000.00
24-21 Refurbish One Ambulance	84,901.50	-		84,901.50
26-21 Stormwater Outfall	75,000.00	-		75,000.00
27-21 Paint Water Tank	500,000.00	-		500,000.00
28-21 Retrofit HVAC	150,000.00	-		150,000.00
17-21 Various Capital Improvements	610,000.00	-	575,000.00	35,000.00
21-21 Meadowbrook Pump Station	245,000.00	-	245,000.00	-
Total	5,595,901.50	1,220,250.00	2,980,750.00	1,394,901.50

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	xxxxxxxxx	498,820.83
Premium on Sale of Bonds	xxxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxxx	
Appropriated to Finance Improvement Authorizations	35,000.00	xxxxxxxxx
Appropriated to 2021 Budget Revenue		xxxxxxxxx
Balance - December 31, 2021	463,820.83	xxxxxxxxx
	498,820.83	498,820.83

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

\$ 115,747,070.45
2. Amount of Item 1 Collected in 2021 (*)

\$ 115,071,375.33
3. Seventy (70) percent of Item 1

\$ 81,022,949.32

(*) Including prepayments and overpayments applied.

B.

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

Answer YES or NO

YES

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

Answer YES or NO

YES

If answer is "NO" give details

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

C.

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

Answer YES or NO

NO

D.

1. Cash Deficit 2020

\$ -
2. 4% of 2020 Tax Levy for all purposes:

Levy --

\$ 114,090,234.88

=

\$ 4,563,609.40
3. Cash Deficit 2021

\$ -
4. 4% of 2021 Tax Levy for all purposes:

Levy --

\$ 115,747,070.45

=

\$ 4,629,882.82

E.

	Unpaid	2020	2021	Total
1. State Taxes	\$	-	\$ -	\$ -
2. County Taxes	\$	-	\$ (0.00)	\$ (0.00)
3. Amounts due Special Districts	\$	-	\$ -	\$ -
4. Amount due School Districts for School Tax	\$	-	\$ -	\$ -

UTILITIES ONLY

Note:

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

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

POST CLOSING
TRIAL BALANCE - 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	906.74	
Investments		
Due from -		
Due from -		
Receivables Offset with Reserves:		
Consumer Accounts Receivable	-	
Liens Receivable	-	
Deferred Charges (Sheet 48)		
Cash Liabilities:		
Appropriation Reserves		-
Encumbrances Payable		
Accrued Interest on Bonds and Notes		-
Due to -		
Subtotal - Cash Liabilities		-
Reserve for Consumer Accounts and Lien Receivable		
Fund Balance		906.74
Total	906.74	906.74

"C"

(Do not crowd - add additional sheets)

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

POST CLOSING
TRIAL BALANCE - POOL UTILITY FUND (cont'd)
AS AT DECEMBER 31, 2021
Operating and Capital Sections
(Separately Stated)

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

Title of Account	Debit	Credit
CAPITAL SECTION:		
Est. Proceeds Bonds and Notes Authorized		XXXXXXXXXX
Bonds and Notes Authorized but Not Issued	XXXXXXXXXX	-
CASH		
DUE FROM CURRENT FUND		
FIXED CAPITAL:		
COMPLETED		
AUTHORIZED AND UNCOMPLETED		
PAGE TOTALS	-	-

(Do not crowd - add additional sheets)

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

POST CLOSING
TRIAL BALANCE - 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	-	-
BONDS PAYABLE		-
LOANS PAYABLE		-
CAPITAL LEASES PAYABLE		-
BOND ANTICIPATION NOTES		-
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		-
UNFUNDED		-
CONTRACTS PAYABLE		
ENCUMBRANCES		
DUE TO POOL OPERATING		
RESERVE FOR AMORTIZATION		
RESERVE FOR DEFERRED AMORTIZATION		
RESERVE FOR DEBT SERVICE		
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL IMPROVEMENT FUND		-
CAPITAL FUND BALANCE		-
TOTALS	-	-

(Do not crowd - add additional sheets)

**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[illegible]

(Do not crowd - add additional sheets)

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

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

*Show as red figure

SCHEDULE OF POOL UTILITY BUDGET - 2021

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	-	-	-
Operating Surplus Anticipated with Consent of Director of Local Government			-
			-
			-
			-
			-
			-
Reserve for Debt Service			-
Capital Fund Balance			
Added by N.J.S.A. 40A:4-87:(List)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
			-
			-
Subtotal	-	-	-
Deficit (General Budget) **			-
	-	-	-

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

STATEMENT OF BUDGET APPROPRIATIONS

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

FOOTNOTES: - RE: OVEREXPENDITURES:
Every appropriation overexpended in the budget document must be marked with an * and must agree in aggregate with this item.

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

STATEMENT OF 2021 OPERATION

POOL UTILITY

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

SECTION 1:

Revenue Realized:	xxxxxxxx	
Budget Revenue (Not Including "Deficit (General Budget)")	-	
Miscellaneous Revenue Not Anticipated	4.05	
2020 Appropriation Reserves Canceled in 2021		
Total Revenue Realized		4.05
Expenditures:	xxxxxxxx	
Appropriations (Not Including "Surplus (General Budget)")	xxxxxxxx	
Paid or Charged	-	
Reserved	-	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Total Expenditures	-	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		-
Excess		4.05
Budget Appropriation - Surplus (General Budget)**		
Remainder = Balance of Results of 2021 Operation ("Excess in Operations" - Sheet 46)	4.05	
Deficit		-
Anticipated Revenue - Deficit (General Budget)**	-	
Remainder = Balance of Results of 2021 Operation ("Operating Deficit - to Trial Balance" - Sheet 46)	-	

SECTION 2:

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

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

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

RESULTS OF 2021 OPERATIONS - POOL UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXXXX	-
Unexpended Balances of Appropriations	XXXXXXXXXX	-
Miscellaneous Revenues Not Anticipated	XXXXXXXXXX	4.05
Unexpended Balances of 2020 Appropriation Reserves*	XXXXXXXXXX	-
Deficit in Anticipated Revenues	-	XXXXXXXXXX
		XXXXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXXXX	-
Excess in Operations - to Operating Surplus	4.05	XXXXXXXXXX
* See <u>restriction</u> in amount on Sheet 45, SECTION 2	4.05	4.05

OPERATING SURPLUS - POOL UTILITY

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXXX	902.69
Excess in Results of 2021 Operations	XXXXXXXXXX	4.05
Amount Appropriated in the 2021 Budget - Cash	-	XXXXXXXXXX
Amount Appropriated in 2021 Budget with Prior Written Consent of Director of Local Government Services		XXXXXXXXXX
Balance - December 31, 2021	906.74	XXXXXXXXXX
	906.74	906.74

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

Cash		906.74
Investments		
Interfund Accounts Receivable		
Subtotal		906.74
Deduct Cash Liabilities Marked with "C" on Trial Balance		-
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		906.74
Other Assets Pledged to Surplus:*		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2021 BUDGET.		906.74

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

SCHEDULE OF POOL UTILITY ACCOUNTS RECEIVABLE

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

SCHEDULE OF POOL UTILITY LIENS

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

DEFERRED CHARGES
- MANDATORY CHARGES ONLY -
POOL UTILITY FUND

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

	<u>Caused By</u>	Amount Dec. 31, 2020 per Audit <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.S.A.. 40A:2-3 OR N.J.S.A. 40A:2-51**

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

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

	<u>In Favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	Appropriated for in Budget of <u>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	REDUCED IN 2021		Balance Dec. 31, 2021
					By 2021 Budget	Canceled 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:4-53 et seq. and are recorded on this page

Chief Financial Officer

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

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

INTEREST ON BONDS - POOL UTILITY BUDGET

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

LIST OF BONDS ISSUED DURING 2021

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

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

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

INTEREST ON LOANS - POOL UTILITY BUDGET

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

LIST OF LOANS ISSUED DURING 2021

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

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

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

INTEREST ON LOANS - POOL UTILITY BUDGET

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

LIST OF LOANS ISSUED DURING 2021

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

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

Sheet 50

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

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

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

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

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

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

(Do not crowd - add additional sheets)

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

Sheet 50

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

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

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

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

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

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

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

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR POOL UTILITY ASSESSMENT NOTES

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

Sheet 51

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 POOL UTILITY

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS POOL (UTILITY CAPITAL FUND)

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

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS POOL (UTILITY CAPITAL FUND)

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

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS POOL (UTILITY CAPITAL FUND)

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

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS POOL (UTILITY CAPITAL FUND)

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

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS POOL (UTILITY CAPITAL FUND)

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

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

POOL UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

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

POOL UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

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
	-	-	-	-

POOL UTILITY CAPITAL FUND
STATEMENT OF CAPITAL SURPLUS

2021

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