

General Instructions to Complete the Annual Financial Statement Workbook

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

Annual Financial Statement - Key In

Municipal and County AFS Version 2021

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

Required Information	Responses and Data
----------------------	--------------------

Name and County of Municipality	Franklin Township, Gloucester County	*Counties will
Full Name of Municipality/County	TOWNSHIP OF FRANKLIN	
County of Municipality / County	GLOUCESTER	
Name of Municipality / County	FRANKLIN	
Type	TOWNSHIP	
Federal ID #	21-6000630	
Governing Body Type	COMMITTEEPERSONS	

Address	1571 Delsea Drive
Address	Franklinville, New Jersey 08322
Phone	856-694-1234
Fax	856-694-1279

	Certificate #	
Chief Financial Officer	Robin Sarlo	N-0837
Registered Municipal Accountant	Carol A. McAllister	
Year Ending		12/31/2021

DATES	Balance - January 1, 2021
	Balance - December 31, 2021
	Outstanding - January 1, 2021
	Outstanding - December 31, 2021
Year End	12/31/2021
Next Year End	12/31/2022

Budget Year	2022
AFS Year	2021
PY	2020

Population Last Census (2020)	16,380
Net Valuation Taxable 2021	1,234,106,285
Muni Code	0805

SELECT FISCAL YEAR TYPE:	CALENDAR YEAR MUNICIPALITIES
Calendar	ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2021
	COUNTIES - JANUARY 26, 2022
	MUNICIPALITIES - FEBRUARY 10, 2022
	AS AT DECEMBER 31, 2021
	Dec. 31, 2020
	Dec. 31, 2021
	Jan. 1, 2021
	YEAR - 2020
	YEAR - 2021

	HOW MANY UTILITIES DOES THE ENTITY HAVE:	0
--	---	---

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

UTILITY 6

PAGE COUNT - SELECT STANDARD OR EXPANDED:

ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2021 (UNAUDITED)

POPULATION LAST CENSUS 16,380
 NET VALUATION TAXABLE 2021 1,234,106,285
 MUNICODE 0805

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 FRANKLIN, County of GLOUCESTER

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 cfo@franklintownship.com
 Title Chief Financial Officer

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

REQUIRED CERTIFICATION BY THE CHIEF FINANCIAL OFFICER:

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

Further, I do hereby certify that I, **Robin Sarlo**, am the Chief Financial Officer, License # **N-0837**, of the **TOWNSHIP** of **FRANKLIN**, County of **GLOUCESTER** 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 cfo@franklintownship.com
 Title Chief Financial Officer
 Address 1571 Delsea Drive
 Phone Number 856-694-1234
 Fax Number 856-694-1279

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 **FRANKLIN** 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:

None.

Carol A. McAllister
(Registered Municipal Accountant)

Bowman & Company LLP
(Firm Name)

601 White Horse Road
(Address)

Voorhees, NJ 08043
(Address)

856-435-6200
(Phone Number)

856-435-0440
(Fax Number)

Certified by me

this 19 day May, 2022

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

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

CERTIFICATION OF QUALIFYING MUNICIPALITY

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

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

Municipality: TOWNSHIP OF FRANKLIN
Chief Financial Officer: _____
Signature: _____
Certificate #: _____
Date: _____

CERTIFICATION OF NON-QUALIFYING MUNICIPALITY

The undersigned certifies that this municipality does not meet item(s) _____
Ineligible - Group 2 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 FRANKLIN
Chief Financial Officer: Robin Sarlo
Signature: cfo@franklintownship.com
Certificate #: N-0837
Date: May 19, 2022

21-6000630

Fed I.D. #

TOWNSHIP OF FRANKLIN

Municipality

GLOUCESTER

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>552,565.48</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.

cfo@franklintownship.com
Signature of Chief Financial Officer

5/19/2022
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 **FRANKLIN** County of **GLOUCESTER** 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 cfo@franklintownship.com

Title Chief Financial Officer

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

MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2021

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2022 and filed with the County Board of Taxation on January 10, 2022 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of \$ 1,241,277,654.00

 cblack@co.gloucester.nj.us
SIGNATURE OF TAX ASSESSOR

 TOWNSHIP OF FRANKLIN
MUNICIPALITY

 GLOUCESTER
COUNTY

,

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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	4,307,566.75	
INVESTMENTS		
DUE FROM/TO STATE - VETERANS AND SENIOR CITIZENS	3,524.46	-
DUE FROM LIBRARY	74,524.49	
Receivables with Full Reserves:		
TAXES RECEIVABLE:		
PRIOR	778.97	
CURRENT	592,121.10	
SUBTOTAL	592,900.07	
TAX TITLE LIENS RECEIVABLE	922,537.31	
PROPERTY ACQUIRED FOR TAXES	1,267,600.00	
CONTRACT SALES RECEIVABLE	-	
MORTGAGE SALES RECEIVABLE	-	
REVENUE ACCOUNTS RECEIVABLE	5,129.51	
LAND SALE RECEIVABLE	19,470.00	
DUE FROM BOROUGH OF NEWFIELD	1,761.12	
DUE FROM COUNTY - ELECTION COSTS	5,000.00	
DUE FROM ANIMAL CONTROL FUND	25,851.66	
DUE FROM TRUST - OTHER FUND	9,113.42	
DUE FROM GENERAL CAPITAL FUND	29,997.86	
DEFERRED CHARGES:		
EMERGENCY		
SPECIAL EMERGENCY (40A:4-55)	-	
DEFICIT	-	
OVEREXPENDITURE OF APPROPRIATION RESERVES	7,202.81	
EXPENDITURE WITHOUT APPROPRIATION	10,000.00	
Page Totals:	7,282,179.46	-

(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	69,116.46	
DUE TO - CURRENT FUND		25,851.66
DUE TO STATE OF NJ		
RESERVE FOR ANIMAL CONTROL TRUST FUND		43,264.80
FUND TOTALS	69,116.46	69,116.46
ASSESSMENT TRUST FUND		
CASH	-	
DUE TO -		
RESERVE FOR:		
FUND TOTALS	-	-
MUNICIPAL OPEN SPACE TRUST FUND		
CASH	822,025.00	
RESERVE FOR FUTURE USE		822,025.00
FUND TOTALS	822,025.00	822,025.00
LOSAP TRUST FUND		
CASH	-	
FUND TOTALS	-	-

(Do not crowd - add additional sheets)

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

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

Sheet 7

*Show as red figure

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

Grant	Balance Jan. 1, 2021	2021 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2021
Federal Grants:						-
Bulletproof Vest Fund	7,611.89					7,611.89
State Grants:						-
NJTTF - Reconstruction of Grant Avenue	82.26					82.26
NJTTF - Reconstruction of Weymouth Road - Phase III	227,458.39					227,458.39
NJTTF - NJDOT Dutch Mill Phase 4	225,000.00		132,577.50			92,422.50
NJTTF - NJDOT Pennsylvania Ave Phase 1	275,000.00		159,750.00			115,250.00
NJTTF - NJDOT Pennsylvania Ave Phase 2		240,000.00				240,000.00
Recycling Tonnage Grant		28,081.03	28,081.03			-
Municipal Alliance Grant	3,427.92	4,000.00	5,500.00			1,927.92
FY2020 Body Armor		2,587.01	2,587.01			-
Clean Communities Grant		48,470.64	48,470.64			-
Emergency Management Assistance Program	5,000.00					5,000.00
LEAP Grant		16,644.00				16,644.00
Body-Worn Camera Grant Program		77,444.00				77,444.00
Sustainable Jersey Small Grants Program		5,000.00	2,500.00			2,500.00
Bulletproof Vest Partnership Grant		1,828.50				1,828.50
Green Acres Grant - Piney Hollow	200,000.00					200,000.00
Gloucester County Improvement Authority	500.00					500.00
PAGE TOTALS	944,080.46	424,055.18	379,466.18	-	-	988,669.46

**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	946,087.85	435,855.18	391,120.17	-	-	990,822.86
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
TOTALS	946,087.85	435,855.18	391,120.17	-	-	990,822.86

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				
State Grants:							-
NJTTF - Reconstruction of Grant Avenue	3,462.26						3,462.26
NJTTF - Reconstruction of Weymouth Road - Phase III	227,458.39						227,458.39
NJTTF - NJDOT Dutch Mill Phase 4	45,635.50			194,132.87	176,770.00		28,272.63
NJTTF - NJDOT Pennsylvania Ave Phase 1	47,000.00			242,450.11	224,567.50		29,117.39
NJTTF - NJDOT Pennsylvania Ave Phase 2		240,000.00			(142,200.00)		97,800.00
Green Acres Grant - Piney Hollow	200,000.00						200,000.00
FY2018 Body Armor	3,411.96			3,411.96			-
FY2019 Body Armor	4,109.18			2,698.04			1,411.14
FY2020 Body Armor		2,587.01					2,587.01
Clean Communities Grant 2016	59.20						59.20
Clean Communities Grant 2017	1,677.13			500.00			1,177.13
Clean Communities Grant 2018	25,457.60			15,401.00			10,056.60
Clean Communities Grant 2019	49,765.72			3,425.04			46,340.68
Clean Communities Grant 2020	45,565.05						45,565.05
Clean Communities Grant 2021		48,470.64			(12,986.12)		35,484.52
Recycling Tonnage Grant 2016	19,522.65						19,522.65
Recycling Tonnage Grant Prior	29,499.40						29,499.40
Recycling Tonnage Grant 2015	19,706.00			10,053.40	(100.00)		9,552.60
PAGE TOTALS	722,330.04	291,057.65	-	472,072.42	246,051.38	-	787,366.65

**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	722,330.04	291,057.65	-	472,072.42	246,051.38	-	787,366.65
State Grants:							-
Recycling Tonnage Grant	20,505.64						20,505.64
Recycling Tonnage Grant	74,443.43						74,443.43
Recycling Tonnage Grant		28,081.03					28,081.03
Drunk Driving Enforcement Fund	71.93			71.93			-
Emergency Management Assistance	2,550.64						2,550.64
Alcohol Education and Rehabilitation	1,636.70						1,636.70
Alcohol Education and Rehabilitation 2018	193.02						193.02
Municipal Drug Alliance	1,779.04			1,779.04			-
Municipal Drug Alliance 2021		4,000.00		1,198.09	(170.85)		2,631.06
Genna Police Donation		18,200.00					18,200.00
LEAP Grant		16,644.00					16,644.00
Body-Worn Camera Grant Program			77,444.00	77,444.00			-
Sustainable Jersey Small Grants Program			5,000.00				5,000.00
Bulletproof Vest Partnership Grant			1,828.50				1,828.50
							-
							-
							-
PAGE TOTALS	823,510.44	357,982.68	84,272.50	552,565.48	245,880.53	-	959,080.67

**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	823,510.44	357,982.68	84,272.50	552,565.48	245,880.53	-	959,080.67
							-
Local Grants:							-
ANJEC Grant - Envionmental Commission	10,800.00						10,800.00
JIF Optional Safety Budget Program	313.16						313.16
JIF EPL/Cyber Risk Management Awards	100.15						100.15
JIF Safety Incentive Program Awards	3,755.55						3,755.55
JIF Wellness Reimbursement - FY2020	1,250.02						1,250.02
JIF Optional Safety Budget Program - FY2020	3,136.84						3,136.84
JIF EPL/Cyber Risk Management Awards - FY2020	41.00						41.00
JIF Wellness Reimbursement - FY2021		1,250.00		1,036.66	(213.33)		0.01
JIF Optional Safety Budget Program - FY2021		3,500.00		1,100.00			2,400.00
JIF EPL/Cyber Risk Management Awards - FY2021		2,500.00		2,394.00			106.00
JIF Safety Incentive Program Awards FY2021		4,550.00		2,360.00			2,190.00
JIF Safety Incentive Program Awards	3,300.00						3,300.00
Newfield Bank K9	1,612.32						1,612.32
							-
							-
							-
PAGE TOTALS	847,819.48	369,782.68	84,272.50	559,456.14	245,667.20	-	988,085.72

**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	847,819.48	369,782.68	84,272.50	559,456.14	245,667.20	-	988,085.72
							-
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							-
TOTALS	847,819.48	369,782.68	84,272.50	559,456.14	245,667.20	-	988,085.72

Sheet 11
Totals

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

Grant	Balance Jan. 1, 2021	Transferred from 2021 Budget Appropriations		Received	Other	Balance Dec. 31, 2021
		Budget	Appropriation By 40A:4-87			
PREVIOUS PAGE TOTALS	-	-	-	-	-	-
State Grants:						-
Municipal Alliance for Alcohol and Drug Abuse		4,000.00			4,000.00	-
Body Armor Grant		2,587.01			2,587.01	-
NJDOT - Pennsylvania Ave Phase 2		240,000.00			240,000.00	-
Clean Communities - FY2021		48,470.64			48,470.64	-
Recycling Tonnage Grant		28,081.03			28,081.03	-
Body-Worn Camera Grant Program			77,444.00		77,444.00	-
Sustainable Jersey Small Grants Program			5,000.00		5,000.00	-
Bulletproof Vest Partnership Grant			1,828.50		1,828.50	-
Other Grants:						-
JIF Wellness Reimbursement		1,250.00			1,250.00	-
JIF Optional Safety Budget Program		3,500.00			3,500.00	-
JIF EPL/Cyber Risk Management Awards		2,500.00			2,500.00	-
JIF Safety Incentive Program Awards		4,550.00			4,550.00	-
LEAP Grant		16,644.00			16,644.00	-
Genna - Police	18,200.00	18,200.00				-
						-
						-
TOTALS	18,200.00	369,782.68	84,272.50	-	435,855.18	-

Sheet 12
Totals

*LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	XXXXXXXXXX	302,510.98
School Tax Deferred (Not in excess of 50% of Levy - 2020 - 2021)	XXXXXXXXXX	
Levy School Year July 1, 2021 - June 30, 2022	XXXXXXXXXX	
Levy Calendar Year 2021	XXXXXXXXXX	11,287,790.00
Paid	11,287,789.00	XXXXXXXXXX
Balance - December 31, 2021	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	302,511.98	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2021 - 2022)		XXXXXXXXXX
* Not including Type 1 school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools.	11,590,300.98	11,590,300.98

Must include unpaid requisitions.

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

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

REGIONAL HIGH SCHOOL TAX

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	XXXXXXXXXX	272,604.92
School Tax Deferred (Not in excess of 50% of Levy - 2020 - 2021)	XXXXXXXXXX	
Levy School Year July 1, 2021 - June 30, 2022	XXXXXXXXXX	
Levy Calendar Year 2021	XXXXXXXXXX	12,661,469.00
Paid	12,667,834.00	XXXXXXXXXX
Balance - December 31, 2021	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	266,239.92	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2021 - 2022)		XXXXXXXXXX
# Must include unpaid requisitions.	12,934,073.92	12,934,073.92

COUNTY TAXES PAYABLE

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXXX	XXXXXXXXXX
County Taxes	XXXXXXXXXX	
Due County for Added and Omitted Taxes	XXXXXXXXXX	36,956.18
2021 Levy:	XXXXXXXXXX	XXXXXXXXXX
General County	XXXXXXXXXX	8,842,395.15
County Library	XXXXXXXXXX	
County Health	XXXXXXXXXX	
County Open Space Preservation	XXXXXXXXXX	540,582.61
Due County for Added and Omitted Taxes	XXXXXXXXXX	45,696.57
Paid	9,419,933.94	XXXXXXXXXX
Balance - December 31, 2021	XXXXXXXXXX	XXXXXXXXXX
County Taxes		XXXXXXXXXX
Due County for Added and Omitted Taxes	45,696.57	XXXXXXXXXX
	9,465,630.51	9,465,630.51

SPECIAL DISTRICT TAXES

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXXX	2,050.00
2021 Levy: (List Each Type of District Tax Separately - See Footnote)	XXXXXXXXXX	XXXXXXXXXX
Fire - 5	2,032,344.00	XXXXXXXXXX
Sewer -		XXXXXXXXXX
Water -		XXXXXXXXXX
Garbage -		XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
Total 2021 Levy	XXXXXXXXXX	2,032,344.00
Paid	2,034,394.00	XXXXXXXXXX
Balance - December 31, 2021	-	XXXXXXXXXX
	2,034,394.00	2,034,394.00

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

STATEMENT OF GENERAL BUDGET REVENUES 2021

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated		-	-
Surplus Anticipated with Prior Written Consent of Director of Local Government Services			-
Miscellaneous Revenue Anticipated:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Adopted Budget	6,084,103.67	6,133,231.62	49,127.95
Added by N.J.S.A. 40A:4-87 (List on 17a)	84,272.50	84,272.50	-
			-
			-
Total Miscellaneous Revenue Anticipated	6,168,376.17	6,217,504.12	49,127.95
Receipts from Delinquent Taxes	825,000.00	1,275,520.53	450,520.53
Amount to be Raised by Taxation:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(a) Local Tax for Municipal Purposes	8,262,936.16	xxxxxxxxxx	xxxxxxxxxx
(b) Addition to Local District School Tax		xxxxxxxxxx	xxxxxxxxxx
(c) Minimum Library Tax	454,386.17	xxxxxxxxxx	xxxxxxxxxx
Total Amount to be Raised by Taxation	8,717,322.33	9,061,835.82	344,513.49
	15,710,698.50	16,554,860.47	844,161.97

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	xxxxxxxxxx	43,621,321.09
Amount to be Raised by Taxation	xxxxxxxxxx	xxxxxxxxxx
Local District School Tax	11,287,790.00	xxxxxxxxxx
Regional School Tax	-	xxxxxxxxxx
Regional High School Tax	12,661,469.00	xxxxxxxxxx
County Taxes	9,382,977.76	xxxxxxxxxx
Due County for Added and Omitted Taxes	45,696.57	xxxxxxxxxx
Special District Taxes	2,032,344.00	xxxxxxxxxx
Municipal Open Space Tax	124,183.02	xxxxxxxxxx
Municipal Arts and Culture Tax		xxxxxxxxxx
Reserve for Uncollected Taxes	xxxxxxxxxx	974,975.08
Deficit in Required Collection of Current Taxes (or)	xxxxxxxxxx	-
Balance for Support of Municipal Budget (or)	9,061,835.82	xxxxxxxxxx
*Excess Non-Budget Revenue (see footnote)		xxxxxxxxxx
*Deficit Non-Budget Revenue (see footnote)	xxxxxxxxxx	
*These items are applicable only when there is no "Amount to be Raised by Taxation" in the "Budget" column of the statement at the top of this sheet. In such instances, any excess or deficit in the above allocation would apply to "Non-Budget Revenue" only.	44,596,296.17	44,596,296.17

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2021

2021 Budget As Adopted		15,626,426.00
2021 Budget - Added by N.J.S.A. 40A:4-87		84,272.50
Appropriated for 2021 (Budget Statement Item 9)		15,710,698.50
Appropriated for 2021 by Emergency Appropriation (Budget Statement Item 9)		
Total General Appropriations (Budget Statement Item 9)		15,710,698.50
Add: Overexpenditures (see footnote)		
Total Appropriations and Overexpenditures		15,710,698.50
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	13,941,414.88	
Paid or Charged - Reserve for Uncollected Taxes	974,975.08	
Reserved	794,308.22	
Total Expenditures		15,710,698.18
Unexpended Balances Canceled (see footnote)		0.32

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	49,127.95
Delinquent Tax Collections	XXXXXXXXXX	450,520.53
	XXXXXXXXXX	
Required Collection of Current Taxes	XXXXXXXXXX	344,513.49
Unexpended Balances of 2021 Budget Appropriations	XXXXXXXXXX	0.32
Miscellaneous Revenue Not Anticipated	XXXXXXXXXX	210,983.78
Miscellaneous Revenue Not Anticipated:		
Proceeds of Sale of Foreclosed Property (Sheet 27)	XXXXXXXXXX	219,775.00
Payments in Lieu of Taxes on Real Property	XXXXXXXXXX	
Sale of Municipal Assets	XXXXXXXXXX	
Unexpended Balances of 2020 Appropriation Reserves	XXXXXXXXXX	692,795.41
Prior Years Interfunds Returned in 2021	XXXXXXXXXX	
Statutory Excess - Animal Control Fund		22,598.02
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	61,814.30	XXXXXXXXXX
Expenditure without Appropriation	10,000.00	
Overexpenditure of Appropriation Reserves	7,202.81	
Refund of Prior Year Revenues - Tax Overpayments	36,867.62	
Senior Citizen and Veterans Deduction Disallowed	5,312.79	
Deficit Balance - To Trial Balance (Sheet 3)	XXXXXXXXXX	-
Surplus Balance - To Surplus (Sheet 21)	1,869,116.98	XXXXXXXXXX
	1,990,314.50	1,990,314.50

SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
PREVIOUS PAGE TOTALS	-
Reimbursement of Prior Year Expenditures	9,501.05
NJMVC Fines	350.00
Clean Up	1,220.00
Inspection Fines	1,500.00
Recycling Fees	20,700.99
Newfield Court	15,000.00
Tax Premiums Escheated to Municipality	45,100.00
NSF and Void Checks	1,090.90
Clerk Miscellaneous	1,898.30
Community Center Rental	2,610.00
Clear Channel	195.00
Refunds	31,157.51
Visconti Bros Advance Hosting Payment	50,000.00
Senior Citizens and Veterans Administrative Fee	2,909.34
Other Miscellaneous	9,544.05
Due from Animal Control Fund:	
Kennel Fees	105.00
Due from Trust Other Fund:	
Performance Bond Forfeiture	16,158.33
Interest	44.45
Tax Collector:	
Clean Up	1,898.86
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	210,983.78

**SURPLUS - CURRENT FUND
YEAR 2021**

	Debit	Credit
1. Balance - January 1, 2021	xxxxxxxxxx	196,307.88
2. Adjustments to Income Before Fund Balance	xxxxxxxxxx	17,202.81
3. Excess Resulting from 2021 Operations	xxxxxxxxxx	1,869,116.98
4. Amount Appropriated in the 2021 Budget - Cash	-	xxxxxxxxxx
5. Amount Appropriated in 2021 Budget - with Prior Written Consent of Director of Local Government Services	-	xxxxxxxxxx
6. _____		xxxxxxxxxx
7. Balance - December 31, 2021	2,082,627.67	xxxxxxxxxx
	2,082,627.67	2,082,627.67

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

Cash	4,307,566.75
Investments	
Sub Total	4,307,566.75
Deduct Cash Liabilities Marked with "C" on Trial Balance	2,320,190.84
Cash Surplus	1,987,375.91
Deficit in Cash Surplus	
Other Assets Pledged to Surplus:*	
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	3,524.46
Deferred Charges #	17,202.81
Cash Deficit #	
Due from Library	74,524.49

Total Other Assets	95,251.76
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS"	2,082,627.67

WOULD ALSO BE PLEDGED TO CASH LIABILITIES.

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

(1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

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

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)	\$ 43,621,321.09
<i>LESS</i> : Proceeds from Accelerated Tax Sale	
Net Cash Collected	\$ 43,621,321.09
Line 5c (sheet 22) Total 2021 Tax Levy	\$ 44,443,261.93
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is	<u>98.15%</u>

(2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22)	\$ 43,621,321.09
<i>LESS</i> : Proceeds from Tax Levy Sale (excluding premium)	
Net Cash Collected	\$ 43,621,321.09
Line 5c (sheet 22) Total 2021 Tax Levy	\$ 44,443,261.93
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is	<u>98.15%</u>

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

	Debit	Credit
1. Balance - January 1, 2021	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	929.13	XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	
2. Senior Citizens Deductions Per Tax Billings	42,250.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	107,625.00	XXXXXXXXXX
4. Deductions Allowed By Tax Collector	3,750.00	XXXXXXXXXX
5. Deductions Allowed By Tax Collector - Prior Year Taxes (2020)		
6.		
7. Deductions Disallowed By Tax Collector	XXXXXXXXXX	250.00
8. Deductions Disallowed By Tax Collector - Prior Year Taxes (2020)	XXXXXXXXXX	5,312.79
9. Received in Cash from State	XXXXXXXXXX	145,466.88
10.		
11.		
12. Balance - December 31, 2021	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	3,524.46
Due To State of New Jersey	-	XXXXXXXXXX
	154,554.13	154,554.13

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

Line 2	42,250.00
Line 3	107,625.00
Line 4	3,750.00
Sub - Total	153,625.00
Less: Line 7	250.00
To Item 10, Sheet 22	153,375.00

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

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

taxcollector@franklintownship.com
Signature of Tax Collector

T-8496
License #

5/19/22
Date

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

		Debit	Credit
1. Balance - January 1, 2021		2,021,653.27	XXXXXXXXXX
A. Taxes	711,582.75	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	1,310,070.52	XXXXXXXXXX	XXXXXXXXXX
2. Canceled:		XXXXXXXXXX	XXXXXXXXXX
A. Taxes		XXXXXXXXXX	3,893.43
B. Tax Title Liens		XXXXXXXXXX	364.26
3. Transferred to Foreclosed Tax Title Liens:		XXXXXXXXXX	XXXXXXXXXX
A. Taxes		XXXXXXXXXX	
B. Tax Title Liens		XXXXXXXXXX	
4. Added Taxes		5,312.79	XXXXXXXXXX
5. Added Tax Title Liens		-	XXXXXXXXXX
6. Adjustment between Taxes (Other than Current Year) and Tax Title Liens;		XXXXXXXXXX	
A. Taxes - Transfers to Tax Title Liens		XXXXXXXXXX	(1)
B. Tax Title Liens - Transfers from Taxes		(1) -	XXXXXXXXXX
7. Balance Before Cash Payments		XXXXXXXXXX	2,022,708.37
8. Totals		2,026,966.06	2,026,966.06
9. Balance Brought Down		2,022,708.37	XXXXXXXXXX
10. Collected:		XXXXXXXXXX	1,275,520.53
A. Taxes	712,223.14	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	563,297.39	XXXXXXXXXX	XXXXXXXXXX
11. Interest and Costs - 2021 Tax Sale		84.57	XXXXXXXXXX
12. 2021 Taxes Transferred to Liens		176,043.87	XXXXXXXXXX
13. 2021 Taxes		592,121.10	XXXXXXXXXX
14. Balance - December 31, 2021		XXXXXXXXXX	1,515,437.38
A. Taxes	592,900.07	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	922,537.31	XXXXXXXXXX	XXXXXXXXXX
15. Totals		2,790,957.91	2,790,957.91

16. Percentage of Cash Collections to Adjusted Amount Outstanding
(Item No. 10 divided by Item No. 9) is **63.06%**

17. Item No.14 multiplied by percentage shown above is **955,634.81** 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	1,539,500.00	XXXXXXXXXX
2. Foreclosed or Deeded in 2021	XXXXXXXXXX	XXXXXXXXXX
3. Tax Title Liens	-	XXXXXXXXXX
4. Taxes Receivable	-	XXXXXXXXXX
5A. 		XXXXXXXXXX
5B. 	XXXXXXXXXX	
6. Adjustment to Assessed Valuation		XXXXXXXXXX
7. Adjustment to Assessed Valuation	XXXXXXXXXX	
8. Sales	XXXXXXXXXX	XXXXXXXXXX
9. Cash *	XXXXXXXXXX	219,775.00
10. Contract	XXXXXXXXXX	
11. Mortgage	XXXXXXXXXX	
12. Loss on Sales	XXXXXXXXXX	52,125.00
13. Gain on Sales		XXXXXXXXXX
14. Balance - December 31, 2021	XXXXXXXXXX	1,267,600.00
	1,539,500.00	1,539,500.00

CONTRACT SALES

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

MORTGAGE SALES

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

Analysis of Sale of Property: \$ 219,775.00
 *Total Cash Collected in 2021

Realized in 2021 Budget

To Results of Operation (Sheet 19) 219,775.00

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

<u>Caused By</u>	Amount Dec. 31, 2020 per Audit <u>Report</u>	Amount in 2021 <u>Budget</u>	Amount Resulting from 2021	Balance as at <u>Dec. 31, 2021</u>
Emergency Authorization - Municipal*	\$ _____	\$ _____	\$ _____	\$ _____ -
Emergency Authorization - Schools	\$ _____	\$ _____	\$ _____	\$ _____ -
Overexpenditure of Appropriations	\$ 45,831.41	\$ 45,831.41	\$ _____	\$ _____ -
Deficit in Operations	\$ 55,207.28	\$ 55,207.28	\$ _____	\$ _____ -
Overexpenditure of Appropriation Reset	\$ 64,559.28	\$ 64,559.28	\$ 7,202.81	\$ 7,202.81
Expenditure without Appropriation	\$ _____	\$ _____	\$ 10,000.00	\$ 10,000.00
	\$ _____	\$ _____	\$ _____	\$ _____ -
	\$ _____	\$ _____	\$ _____	\$ _____ -
	\$ _____	\$ _____	\$ _____	\$ _____ -
TOTAL DEFERRED CHARGES	\$ 165,597.97	\$ 165,597.97	\$ 17,202.81	\$ 17,202.81

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

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

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

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

N.J.S.A. 40A:4-53 SPECIAL EMERGENCY - TAX MAP; REVALUATION; MASTER PLAN; REVISION AND CODIFICATION OF ORDINANCES; DRAINAGE MAPS FOR FLOOD CONTROL; PRELIMINARY ENGINEERING STUDIES, ETC. FOR SANITARY SEWER SYSTEM; MUNICIPAL CONSOLIDATION ACT; FLOOD OR HURRICANE DAMAGE.

Sheet 29

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	-	-	-	-	-

Sheet 30

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

 Chief Financial Officer

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

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

	Debit	Credit	2022 Debt Service
Outstanding - January 1, 2021	xxxxxxxx	5,160,000.00	
Issued	xxxxxxxx		
Paid	1,060,000.00	xxxxxxxx	
Outstanding - December 31, 2021	4,100,000.00	xxxxxxxx	
	5,160,000.00	5,160,000.00	
2022 Bond Maturities - General Capital Bonds			\$ 550,000.00
2022 Interest on Bonds*		\$ 92,125.00	
ASSESSMENT SERIAL BONDS			
Outstanding - January 1, 2021	xxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxx	
Outstanding - December 31, 2021	-	xxxxxxxx	
	-	-	
2022 Bond Maturities - Assessment Bonds			\$
2022 Interest on Bonds*		\$	
Total "Interest on Bonds - Debt Service" (*Items)			\$ 92,125.00

LIST OF BONDS ISSUED DURING 2021

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

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

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

LIST OF LOANS ISSUED DURING 2021

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

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

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

LIST OF LOANS ISSUED DURING 2021

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

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

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

LIST OF LOANS ISSUED DURING 2021

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

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

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

LIST OF BONDS ISSUED DURING 2021

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

2022 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

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

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2021	Date of Maturity	Rate of Interest	2022 Budget Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest**	
17-17 Purchase of Trash Trucks	435,000.00	12/20/2017	404,819.00	07/15/22	1.2500%	22,895.00	5,060.24	07/15/22
14-17 Road Program - 2017	570,000.00	12/20/2017	545,838.00	07/15/22	1.2500%	14,615.00	6,822.98	07/15/22
03-18 Purchase of Trash Trucks	950,000.00	7/18/2019	934,088.00	07/15/22	1.2500%	50,000.00	11,676.10	07/15/22
05-18 Various Capital Improvements	1,203,000.00	7/18/2019	1,182,850.00	07/15/22	1.2500%	46,282.00	14,785.63	07/15/22
Page Totals	3,158,000.00		3,067,595.00			133,792.00	38,344.95	

Sheet 33

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

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

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

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

(Do not crowd - add additional sheets)

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

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2021	Date of Maturity	Rate of Interest	2022 Budget Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest**	
PREVIOUS PAGE TOTALS	3,158,000.00		3,067,595.00			133,792.00	38,344.95	
PAGE TOTALS	3,158,000.00		3,067,595.00			133,792.00	38,344.95	

Sheet 33.1

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

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

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

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

(Do not crowd - add additional sheets)

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

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2021	Date of Maturity	Rate of Interest	2022 Budget Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest**	
PREVIOUS PAGE TOTALS	3,158,000.00		3,067,595.00			133,792.00	38,344.95	
PAGE TOTALS	3,158,000.00		3,067,595.00			133,792.00	38,344.95	

Sheet 33
Totals

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

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

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

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

(Do not crowd - add additional sheets)

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

DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

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

Sheet 34

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

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

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

(Do not crowd - add additional sheets)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

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

Sheet 34a

(Do not crowd - add additional sheets)

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
Ordinance 14-14 as amended by	40,000.00	38,404.00	1,596.00	-
Ordinance 13-21 Various Landfill				
Improvements and Acquisition				
of Capital Equipment				
Total	40,000.00	38,404.00	1,596.00	-

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

GENERAL CAPITAL FUND

STATEMENT OF CAPITAL SURPLUS YEAR - 2021

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

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.