

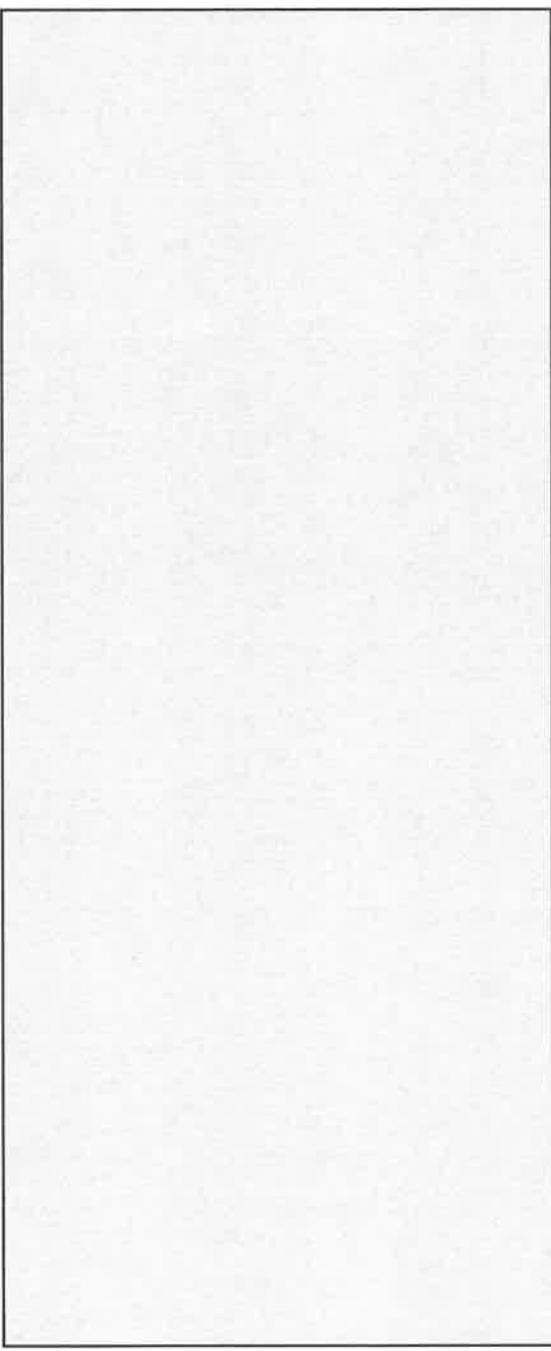
THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:

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 **BOROUGH** of **PARAMUS** 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:



Steven D. Wielkotz
(Registered Municipal Accountant)

Wielkotz & Company, LLC
(Firm Name)

401 Wanaque Ave
(Address)

Pompton Lakes, NJ 07442
(Address)

973-835-7900
(Phone Number)

973-835-6631
(Fax Number)

Certified by me

this 7 day April, 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: _____ BOROUGH OF PARAMUS
Chief Financial Officer: _____
Signature: _____
Certificate #: _____
Date: _____

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: _____ BOROUGH OF PARAMUS
Chief Financial Officer: _____ Sheryl A. Luna / sluna@paramusborough.org
Signature: _____ Sheryl A. Luna
Certificate #: _____ N-1529
Date: _____ 4/6/2022

226002186
Fed I.D. #

BOROUGH OF PARAMUS
Municipality

BERGEN
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	\$ 30,870.00	\$ 164,485.01	\$

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.

Sheryl A. Luna
Signature of Chief Financial Officer

4/6/2022
Date

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	11,066,848.37	1,039.37
OTHER TRUST FUNDS (continued)		
Reserve for:		
Senior Citizens Recreation Activities		42,772.35
Recycling Program		121,036.55
Recycling Program - Leaves		31.22
Lead Program		233,402.19
Substance Abuse		2,109.36
Donations:		
Volunteers		72,336.90
Celebration of Public Events - July 4th		34,603.95
Miscellaneous		47,406.09
National Night Out		899.20
Celebration of Public Events - Cultural Arts		25,595.93
Police Vests/Body Armor		23,007.95
Celebration of Public Events - Winter Wonderland		15,069.88
Celebration of Public Events - Farmers Market		40,796.41
Celebration of Public Events - Adopt a Bench		6,336.24
Veteran's Memorial		16,076.88
Shade Tree - Tree Planting Program		244,241.94
Parking Offenses Adjudication Act		12,965.41
Outside Employment of Off-Duty Municipal Police Officers		1,213,268.10
Tax Premium Account		824,900.00
Uniform Fire Safety Act Penalty Monies		68,076.62
DEA Federal Forfeiture - DOJ		558,794.99
Affordable Housing Expenditures		1,040,998.51
COAH Trust		253,374.84
Affordable Housing Rehabilitation		365,797.29
FSA Expenditures		30,436.22
Self Insurance Program - General Liability		5,787.46
Self Insurance Program - Property		53,558.66
Paramus Developers Escrow		766,333.74
Shade Tree Expenditures		1,175,462.48
TOTALS	11,066,848.37	7,296,516.73

(Do not crowd - add additional sheets)

SCHEDULE OF TRUST FUND RESERVES

<u>Purpose</u>	Amount Dec. 31, 2020 per Audit Report	Receipts	Disbursements	Balance as at Dec. 31, 2021
Senior Citizens Recreation Activities	46,968.14	-	4,195.79	42,772.35
Recycling Program	9,010.36	154,600.25	42,574.06	121,036.55
Recycling Program - Leaves	31.22	-	-	31.22
Lead Program	85,572.69	170,969.22	23,139.72	233,402.19
Substance Abuse	2,109.36	-	-	2,109.36
Donations - Volunteers	72,061.90	275.00	-	72,336.90
Donations - July 4th	-	125,727.50	91,123.55	34,603.95
Donations - Miscellaneous	39,233.59	8,172.50	-	47,406.09
Donations - National Night Out	2,328.35	1,450.00	2,879.15	899.20
Donations - Cultural Arts	50,795.93	-	25,200.00	25,595.93
Donations - Police Vests/Body Armor	25,080.84	24,902.00	26,974.89	23,007.95
Donations - Winter Wonderland	15,069.88	-	-	15,069.88
Donations - Farmers Market	39,751.17	6,840.00	5,794.76	40,796.41
Donations - Adopt a Bench	5,820.01	2,437.84	1,921.61	6,336.24
Donations - Veteran's Memorial	15,989.88	250.00	163.00	16,076.88
Donations - Shade Tree Planting	247,635.18	79,118.50	82,511.74	244,241.94
Parking Offenses Adjudication Act	12,719.41	246.00	-	12,965.41
Outside Employment of Off-Duty Police	451,208.39	3,614,241.44	2,852,181.73	1,213,268.10
Tax Premium Account	358,600.00	741,600.00	275,300.00	824,900.00
Uniform Fire Safety Act Penalty Monies	64,459.27	11,300.00	7,682.65	68,076.62
Paramus Escrow Reserves	1,081,709.91	84.75	315,460.92	766,333.74
Escrow Accutrack Reserevs	2,834,210.83	944,675.43	809,632.01	2,969,254.25
Shade Tree Expenditures	1,133,584.48	176,238.00	134,360.00	1,175,462.48
General Escrow Expenditures	433,569.09	144,073.33	69,500.00	508,142.42
Recreation Expenditures	255,596.49	359,950.69	392,235.19	223,311.99
Affordable Housing Expenditures	712,515.63	432,818.37	104,335.49	1,040,998.51
COAH Expenditures	252,795.93	578.91	-	253,374.84
Affordable Housing Rehabilitation	361,421.32	17,013.02	12,637.05	365,797.29
FSA Expenditures	26,820.59	16,749.60	13,133.97	30,436.22
Self Insurance Programs - General Lia	9,179.31	160,066.50	163,458.35	5,787.46
Self Insurance Programs - Property	53,558.66	-	-	53,558.66
Unemployment Expenditures	(11,648.81)	71,424.49	1,315.50	58,460.18
Workmen's Compensation Claims	15,611.91	635,941.82	640,390.93	11,162.80
DEA Federal Forfeiture - DOJ	169,376.30	678,204.19	288,785.50	558,794.99
				-
				-
				-
PAGE TOTAL	\$ 8,872,747.21	\$ 8,579,949.35	\$ 6,386,887.56	\$ 11,065,809.00

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

CASH RECONCILIATION DECEMBER 31, 2021 (cont'd)

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

CURRENT FUND	
Valley National Bank 5020028674	25,525,892.84
Valley National Bank 40806243	2,483,238.85
Connect One	514,630.00
Community Development Trust	
Valley National Bank a/c no. 41121538	0.01
Other Trust Fund:	
Affordable Housing TD Bank a/c no. 03-7027611	1,053,623.23
COAH Trust Columbia Bank a/c no. 8001950539	253,374.84
Affordable Housing Rehabilitation Columbia Bank a/c no. 8001319769	365,797.29
Liability Claims TD Bank a/c no. 03-7217542	63,181.63
Flex Spending Account Vally a/c no. 41719999	30,436.22
Unemployment Valley a/c no. 5010816318	46,816.23
Property Self Insurance Valley a/c no. 5010815508	53,558.65
Workers Compensation TD Bank a/c no. 03-7217534	49,917.58
Shade Tree Escrow Valley a/c no. 41720350	1,160,487.48
Paramus Developers Escrow Valley a/c no. 41720237	880,933.07
General Escrow Valley a/c no. 41720393	521,642.42
Escrow Accutract TD Bank a/c no. 430-4478418	25,247.31
Escrow Accutract Subs TD Bank a/c no. 0014061	2,960,611.31
Recreation Trust Valley a/c no. 41663144	252,325.37
Special Trust Valley a/c no. 41121473	2,721,180.04
Federal Forfeiture Valley a/c no. 41603117	562,328.26
GENERAL CAPITAL FUND:	
Valley Bank a/c no. 41662946	5,555,937.72
Dog License Trust	
Valley a/c no. 5020028076	17,438.75
Swim Pool	
Operating-Valley 5010800606	246,431.45
Capital-Valley 5010819683	8,539.55
PAGE TOTAL	45,353,570.10

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

**MUNICIPALITIES AND COUNTIES
FEDERAL AND STATE GRANTS RECEIVABLE (cont'd)**

Grant	Balance Jan. 1, 2021	2021 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2021
PREVIOUS PAGE TOTALS	685,947.00	303,540.11	685,947.00	(303,540.11)	-	-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
PAGE TOTALS	685,947.00	303,540.11	685,947.00	(303,540.11)	-	-

Sheet
10.1

**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	685,947.00	303,540.11	685,947.00	(303,540.11)	-	-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
TOTALS	685,947.00	303,540.11	685,947.00	(303,540.11)	-	-

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				
Alcohol Education & Rehabilitation Program	1,989.67						1,989.67
Body Armor Replacement Program	14,215.98						14,215.98
Clean Communitis Program - 2018	21,457.91			15,340.00			6,117.91
Clean Communitis Program - 2017	42,449.06						42,449.06
Drunk Driving Enforcement Fund - Prior Years	10,742.56			1,583.64			9,158.92
Drunk Driving Enforcement Fund 2017	5,336.00						5,336.00
FEMA Assistance to Firefighters	13,637.00						13,637.00
NJ Solid Waste Admin. - Public Space Recycling	3,962.50						3,962.50
NJ State Forestry - Green Communities Grant 16	2,125.00						2,125.00
NJ State Forestry - Green Communities Grant 17	20,000.00						20,000.00
NJ State Foresety - No Net Loss Grant 2017	108,900.00						108,900.00
NJ State Foresety - No Net Loss Grant 2018	665.00						665.00
Recycling Tonnage Grant - Prior Years	471,532.86			131,550.80			339,982.06
Recycling Tonnage Grant 2017	148,374.11						148,374.11
Alcohol Education & Rehabilitation Program		1,500.37					1,500.37
Clean Communities		47,515.43					47,515.43
Recycling Tonnage		144,982.31					144,982.31
Safe and Secure		60,000.00					60,000.00
							-
PAGE TOTALS	865,387.65	253,998.11	-	148,474.44	-	-	970,911.32

**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	865,387.65	253,998.11	-	148,474.44	-	-	970,911.32
Emergency Management		10,000.00					10,000.00
BCUA Grant		37,542.00					37,542.00
Clean Communities Program - 2018	69,552.41						69,552.41
Drunk Driving Enforcement Fund - 2018	18,861.12						18,861.12
Sustainable NJ		2,000.00					2,000.00
Recycling Tonnage	130,864.39						130,864.39
Safe and Secure	65,000.00			30,870.00			34,130.00
Alcohol Education rehabilitation	160.75						160.75
Distracted Driving	5,500.00						5,500.00
Drive Sober or get Pulled Over	5,500.00						5,500.00
Emergency Management	10,000.00			10,000.00			-
BCUA Grant	569.30						569.30
Body Armor	8,689.88						8,689.88
BCUA Grant	3,000.00						3,000.00
Municipal Alliance	12,259.80			6,010.57			6,249.23
							-
							-
							-
PAGE TOTALS	1,195,345.30	303,540.11	-	195,355.01	-	-	1,303,530.40

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

Grant	Balance Jan. 1, 2021	Transferred from 2021 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2021
		Budget	Appropriation By 40A:4-87				
PREVIOUS PAGE TOTALS	1,195,345.30	303,540.11	-	195,355.01	-	-	1,303,530.40
							-
							-
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							-
PAGE TOTALS	1,195,345.30	303,540.11	-	195,355.01	-	-	1,303,530.40

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

Grant	Balance Jan. 1, 2021	Transferred from 2021 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2021
		Budget	Appropriation By 40A:4-87				
PREVIOUS PAGE TOTALS	1,195,345.30	303,540.11	-	195,355.01	-	-	1,303,530.40
							-
							-
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							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
TOTALS	1,195,345.30	303,540.11	-	195,355.01	-	-	1,303,530.40

Sheet 11
Totals

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

Grant	Balance Jan. 1, 2021	Transferred from 2021 Budget Appropriations		Received	Other	Balance Dec. 31, 2021
		Budget	Appropriation By 40A:4-87			
PREVIOUS PAGE TOTALS	-	-	-	-	-	-
Clean Communities Program	47,515.43	47,515.43		50,565.46		50,565.46
Municipal Alliance	4,273.00					4,273.00
Recycling Tonnage	144,982.31	144,982.31		190,034.14		190,034.14
Safe and Secure	60,000.00	60,000.00		32,500.00		32,500.00
Alcohol Education & Rehabilitation	1,500.37	1,500.37				-
Emergency Management	10,000.00	10,000.00		10,000.00		10,000.00
Body Armor	8,473.77			6,208.60		14,682.37
BCUA Grant	37,542.00	37,542.00				-
Distracted Driving				11,520.00		11,520.00
Drive Sober or Get Pulled Over				5,100.00		5,100.00
Click It or Ticket				6,000.00		6,000.00
American Rescue Plan				1,374,507.46		1,374,507.46
Sustainable NJ	2,000.00	2,000.00				-
						-
						-
						-
						-
						-
TOTALS	316,286.88	303,540.11	-	1,686,435.66	-	1,699,182.43

Sheet 12
Totals

*LOCAL DISTRICT 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	83,261,834.00
Paid	83,261,832.50	XXXXXXXXXXXX
Balance - December 31, 2021	XXXXXXXXXXXX	XXXXXXXXXXXX
School Tax Payable #	1.50	XXXXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2021 - 2022)		XXXXXXXXXXXX
	83,261,834.00	83,261,834.00

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

Must include unpaid requisitions.

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

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

REGIONAL HIGH SCHOOL TAX

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

COUNTY TAXES PAYABLE

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXXXXX	XXXXXXXXXXXX
County Taxes	XXXXXXXXXXXX	
Due County for Added and Omitted Taxes	XXXXXXXXXXXX	39,785.63
2021 Levy:		
General County	XXXXXXXXXXXX	XXXXXXXXXXXX
County Library	XXXXXXXXXXXX	24,081,393.60
County Health	XXXXXXXXXXXX	
County Open Space Preservation	XXXXXXXXXXXX	998,877.06
Due County for Added and Omitted Taxes	XXXXXXXXXXXX	34,519.72
Paid	25,120,056.29	XXXXXXXXXXXX
Balance - December 31, 2021	XXXXXXXXXXXX	XXXXXXXXXXXX
County Taxes		XXXXXXXXXXXX
Due County for Added and Omitted Taxes	34,519.72	XXXXXXXXXXXX
	25,154,576.01	25,154,576.01

SPECIAL DISTRICT TAXES

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

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	2,055,420.00	2,055,420.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government Services			-
Miscellaneous Revenue Anticipated:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Adopted Budget	15,308,524.11	13,781,352.45	(1,527,171.66)
Added by N.J.S.A. 40A:4-87 (List on 17a)	-	-	-
			-
			-
Total Miscellaneous Revenue Anticipated	15,308,524.11	13,781,352.45	(1,527,171.66)
Receipts from Delinquent Taxes	1,250,000.00	1,260,992.26	10,992.26
Amount to be Raised by Taxation:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(a) Local Tax for Municipal Purposes	53,500,603.12	xxxxxxxxxx	xxxxxxxxxx
(b) Addition to Local District School Tax		xxxxxxxxxx	xxxxxxxxxx
(c) Minimum Library Tax	3,267,423.00	xxxxxxxxxx	xxxxxxxxxx
Total Amount to be Raised by Taxation	56,768,026.12	56,893,037.69	125,011.57
	75,381,970.23	73,990,802.40	(1,391,167.83)

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	xxxxxxxxxx	163,734,662.07
Amount to be Raised by Taxation	xxxxxxxxxx	xxxxxxxxxx
Local District School Tax	83,261,834.00	xxxxxxxxxx
Regional School Tax	-	xxxxxxxxxx
Regional High School Tax	-	xxxxxxxxxx
County Taxes	25,080,270.66	xxxxxxxxxx
Due County for Added and Omitted Taxes	34,519.72	xxxxxxxxxx
Special District Taxes	-	xxxxxxxxxx
Municipal Open Space Tax		xxxxxxxxxx
Municipal Arts and Culture Tax		xxxxxxxxxx
Reserve for Uncollected Taxes	xxxxxxxxxx	1,535,000.00
Deficit in Required Collection of Current Taxes (or)	xxxxxxxxxx	-
Balance for Support of Municipal Budget (or)	56,893,037.69	xxxxxxxxxx
*Excess Non-Budget Revenue (see footnote)		xxxxxxxxxx
*Deficit Non-Budget Revenue (see footnote)	xxxxxxxxxx	165,269,662.07

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

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2021

2021 Budget As Adopted	75,381,970.23
2021 Budget - Added by N.J.S.A. 40A:4-87	-
Appropriated for 2021 (Budget Statement Item 9)	75,381,970.23
Appropriated for 2021 by Emergency Appropriation (Budget Statement Item 9)	780,000.00
Total General Appropriations (Budget Statement Item 9)	76,161,970.23
Add: Overexpenditures (see footnote)	
Total Appropriations and Overexpenditures	76,161,970.23
Deduct Expenditures:	
Paid or Charged [Budget Statement Item (L)]	73,177,860.12
Paid or Charged - Reserve for Uncollected Taxes	1,535,000.00
Reserved	1,261,926.49
Total Expenditures	75,974,786.61
Unexpended Balances Canceled (see footnote)	187,183.62

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	-
Delinquent Tax Collections	xxxxxxxxxx	10,992.26
Required Collection of Current Taxes	xxxxxxxxxx	125,011.57
Unexpended Balances of 2021 Budget Appropriations	xxxxxxxxxx	187,183.62
Miscellaneous Revenue Not Anticipated	xxxxxxxxxx	525,245.25
Miscellaneous Revenue Not Anticipated: Proceeds of Sale of Foreclosed Property (Sheet 27)	xxxxxxxxxx	-
Payments in Lieu of Taxes on Real Property	xxxxxxxxxx	
Sale of Municipal Assets	xxxxxxxxxx	
Unexpended Balances of 2020 Appropriation Reserves	xxxxxxxxxx	1,257,448.49
Prior Years Interfund Returns in 2021	xxxxxxxxxx	524,411.84
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)		
Balance - January 1, 2021	-	xxxxxxxxxx
Balance - December 31, 2021	xxxxxxxxxx	-
Deficit in Anticipated Revenues:	xxxxxxxxxx	xxxxxxxxxx
Miscellaneous Revenues Anticipated	1,527,171.66	xxxxxxxxxx
Delinquent Tax Collections	-	xxxxxxxxxx
Required Collection on Current Taxes	-	xxxxxxxxxx
Interfund Advances Originating in 2021	143,300.90	xxxxxxxxxx
Tax Refunds	94,094.00	
Other Refunds	253,536.14	
Deficit Balance - To Trial Balance (Sheet 3)	xxxxxxxxxx	-
Surplus Balance - To Surplus (Sheet 21)	612,190.33	xxxxxxxxxx
	2,630,293.03	2,630,293.03

SURPLUS - CURRENT FUND YEAR 2021

	Debit	Credit
1. Balance - January 1, 2021	xxxxxxxxxx	2,507,267.47
2.	xxxxxxxxxx	
3. Excess Resulting from 2021 Operations	xxxxxxxxxx	612,190.33
4. Amount Appropriated in the 2021 Budget - Cash	2,055,420.00	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	1,064,037.80	xxxxxxxxxx
	3,119,457.80	3,119,457.80

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

Cash		28,045,267.86
Investments		
Sub Total		28,045,267.86
Deduct Cash Liabilities Marked with "C" on Trial Balance		26,981,230.06
Cash Surplus		1,064,037.80
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		-
		1,064,037.80

* 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.

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

(FOR MUNICIPALITIES ONLY)
CURRENT TAXES - 2021 LEVY

1. Amount of Levy as per Duplicate (Analysis) # or (Abstract of Ratables)	\$ 165,099,541.67
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.	\$ 225,606.65
5a. Subtotal 2021 Levy	\$ 165,325,148.32
5b. Reductions Due to Tax Appeals**	\$ _____
5c. Total 2021 Tax Levy	\$ 165,325,148.32
6. Transferred to Tax Title Liens	\$ 458.16
7. Transferred to Foreclosed Property	\$ _____
8. Remitted, Abated or Canceled	\$ 485,155.49
9. Discount Allowed	\$ _____
10. Collected in Cash: In 2020	\$ 975,119.03
In 2021*	\$ 161,662,698.78
Homestead Benefit Credit	\$ 934,353.16
State's Share of 2021 Senior Citizens and Veterans Deductions Allowed	\$ 162,491.10
Total To Line 14	\$ 163,734,662.07
11. Total Credits	\$ 164,220,275.72
12. Amount Outstanding December 31, 2021	\$ 1,104,872.60
13. Percentage of Cash Collections to Total 2021 Levy, (Item 10 divided by Item 5c) is <u>99.03%</u>	

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

14. Calculation of Current Taxes Realized in Cash:

Total of Line 10	\$ 163,734,662.07
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	\$ _____
To Current Taxes Realized in Cash (Sheet 17)	\$ 163,734,662.07

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)	\$ 163,734,662.07
LESS: Proceeds from Accelerated Tax Sale	
Net Cash Collected	\$ 163,734,662.07
Line 5c (sheet 22) Total 2021 Tax Levy	\$ 165,325,148.32
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is	99.04%

(2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22)	\$ 163,734,662.07
LESS: Proceeds from Tax Levy Sale (excluding premium)	
Net Cash Collected	\$ 163,734,662.07
Line 5c (sheet 22) Total 2021 Tax Levy	\$ 165,325,148.32
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is	99.04%

**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	6,464.10
2. Senior Citizens Deductions Per Tax Billings	17,250.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	142,500.00	XXXXXXXXXX
4. Deductions Allowed By Tax Collector	4,250.00	XXXXXXXXXX
5. Deductions Allowed By Tax Collector - Prior Year Taxes (2020)		
6.		
7. Deductions Disallowed By Tax Collector	XXXXXXXXXX	1,508.90
8. Deductions Disallowed By Tax Collector - Prior Year Taxes (2020)	XXXXXXXXXX	
9. Received in Cash from State	XXXXXXXXXX	165,750.00
10.		
11.		
12. Balance - December 31, 2021	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	-
Due To State of New Jersey	9,723.00	XXXXXXXXXX
	173,723.00	173,723.00

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

Line 2	17,250.00
Line 3	142,500.00
Line 4	4,250.00
Sub - Total	164,000.00
Less: Line 7	1,508.90
To Item 10, Sheet 22	162,491.10

**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	-	-

Sheryl A. Luna
Signature of Tax Collector

T-8190
License #

4/6/2022
Date

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

	Debit	Credit
1. Balance - January 1, 2021	1,268,147.85	XXXXXXXXXX
A. Taxes	XXXXXXXXXX	1,262,600.26
B. Tax Title Liens	XXXXXXXXXX	5,547.59
2. Canceled:		
A. Taxes	XXXXXXXXXX	1,608.00
B. Tax Title Liens	XXXXXXXXXX	
3. Transferred to Foreclosed Tax Title Liens:		
A. Taxes	XXXXXXXXXX	
B. Tax Title Liens	XXXXXXXXXX	
4. Added Taxes		XXXXXXXXXX
5. Added Tax Title Liens		XXXXXXXXXX
6. Adjustment between Taxes (Other than Current Year) and Tax Title Liens;	XXXXXXXXXX	
A. Taxes - Transfers to Tax Title Liens	XXXXXXXXXX (1)	
B. Tax Title Liens - Transfers from Taxes	(1) -	XXXXXXXXXX
7. Balance Before Cash Payments	XXXXXXXXXX	1,266,539.85
8. Totals	1,268,147.85	1,268,147.85
9. Balance Brought Down	1,266,539.85	XXXXXXXXXX
10. Collected:		1,260,992.26
A. Taxes		
B. Tax Title Liens		
11. Interest and Costs - 2021 Tax Sale		
12. 2021 Taxes Transferred to Liens	458.16	
13. 2021 Taxes	1,104,872.60	
14. Balance - December 31, 2021		
A. Taxes	XXXXXXXXXX	1,104,872.60
B. Tax Title Liens	XXXXXXXXXX	6,005.75
15. Totals	2,371,870.61	2,371,870.61

16. Percentage of Cash Collections to Adjusted Amount Outstanding (Item No. 10 divided by Item No. 9) is **99.56%**

17. Item No.14 multiplied by percentage shown above is **1,105,990.49** 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	23,978.00	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	23,978.00
	23,978.00	23,978.00

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>	<u>Amount</u> Dec. 31, 2020 per Audit <u>Report</u>	<u>Amount in</u> 2021 <u>Budget</u>	<u>Amount</u> Resulting from 2021
Emergency Authorization - Municipal*	\$ 1,580,000.00	\$ 1,580,000.00	\$ 780,000.00
Emergency Authorization - Schools	\$	\$	\$
Overexpenditure of Appropriations	\$	\$	\$
Cash Deficit	\$ 1,559.56	\$ 1,559.56	\$
Deficit in Unemployment Reserves	\$ 11,648.81	\$ 11,648.81	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
TOTAL DEFERRED CHARGES	\$ 1,593,208.37	\$ 1,593,208.37	\$ 780,000.00

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

**EMERGENCY AUTHORIZATIONS UNDER N.J.S.A. 40A:4-47 WHICH HAVE
 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>
1.	\$
2.	\$
3.	\$
4.	\$
5.	\$

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIE

<u>In Favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>
1.			\$
2.			\$
3.			\$
4.			\$

Balance as at <u>Dec. 31, 2021</u>	
<u>780,000.00</u>	
-	
-	
-	
-	
-	
-	
-	
-	
<u>780,000.00</u>	

BEEN

<u>Amount</u>	

AD

Appropriated for in Budget of <u>Year 2021</u>	

**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	26,730,000.00	
Issued	xxxxxxxxxx		
Paid	3,230,000.00	xxxxxxxxxx	
Outstanding - December 31, 2021	23,500,000.00	xxxxxxxxxx	
	26,730,000.00	26,730,000.00	
2022 Bond Maturities - General Capital Bonds			\$ 2,900,000.00
2022 Interest on Bonds*		\$ 596,250.00	
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*		\$	\$ 596,250.00
Total "Interest on Bonds - Debt Service" (*Items)			\$ 596,250.00

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

	Debit	Credit	2022 Debt Service
Outstanding - January 1, 2021	xxxxxxxx		
Paid		xxxxxxxx	
Outstanding - December 31, 2021	-	xxxxxxxx	
2022 Bond Maturities - Term Bonds		\$	
2022 Interest on Bonds		\$	

TYPE I SCHOOL SERIAL BONDS

Outstanding - January 1, 2021	xxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxx	
Outstanding - December 31, 2021	-	xxxxxxxx	
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	Amount Issued	Date of Issue	Interest Rate
	-01	-02		
Total	-	-		

2022 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

	Outstanding Dec. 31, 2021	2022 Interest Requirement
1. Emergency Notes	\$ 780,000.00	\$ 3,588.00
2. Special Emergency Notes	\$ 2,000,000.00	\$ 8,000.00
3. Tax Anticipation Notes	\$ 20,000,000.00	\$ 20,000.00
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**	
Ord. 18-07: Various Public Improvements	5,470,853.00	10/19/2018	5,342,853.00	10/14/22	1.5000%	128,000.00	80,142.80	10/14/22
Ord. 19-12: Various Public Improvements	2,039,147.00	10/18/2019	2,039,147.00	10/14/22	1.5000%	115,077.00	30,587.21	10/14/22
Ord. 21-33: Various Public Improvements	5,980,000.00	10/15/2021	5,980,000.00	10/14/22	1.5000%		89,700.00	10/14/22
Ord. 20-05: Various Public Improvements	1,653,500.00	6/18/2021	1,653,500.00	06/17/22	0.3400%		5,621.90	06/17/22
Page Totals	15,143,500.00		15,015,500.00			243,077.00	206,051.91	

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	15,143,500.00		15,015,500.00			243,077.00	206,051.91	
PAGE TOTALS	15,143,500.00		15,015,500.00			243,077.00	206,051.91	

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	15,143,500.00		15,015,500.00			243,077.00	206,051.91	
PAGE TOTALS	15,143,500.00		15,015,500.00			243,077.00	206,051.91	

Sheet 33
Totals

Memo: Designate all "Capital Notes" issued under N.J.S.A. 40A:2-8(b) with "C". Such notes must be retired at the rate of 20% of the original amount issued annually.
 Memo: Type 1 School Notes should be separately listed and totaled.
 **"Original Date of Issue" refers to the date when the first money was borrowed for a particular improvement, not the renewal date of subsequent notes which were issued.
 All notes with an original date of issue of 2019 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2022 or written intent of permanent financing submitted with statement. (Do not crowd - add additional sheets)
 ** If interest on notes is financed by ordinance, designate same, otherwise an amount must be included in this column.

DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

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

Sheet 34

MEMO: *See Sheet 33 for clarification of "Original Date of Issue"
 Assessment Notes with an original date of issue of 2019 or prior must be appropriated in full in the 2022 Dedicated Assessment Budget or written intent of permanent financing submitted with statement.
 **Interest on Assessment Notes must be included in the Current Fund Budget appropriation "Interest on Notes".

(Do not crowd - add additional sheets)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

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

Sheet 34a

(Do not crowd - add additional sheets)

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2021 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
Ord. 14-07: Various Public Improvements	1,539.84						1,539.84	
Ord. 14-27: Various Public Improvements	40,856.52						40,856.52	
Ord. 15-22: Various Public Improvements	1,576.18						1,576.18	
Ord. 16-23: Various Public Improvements	32,400.73				(2,623.78)		35,024.51	
Ord. 17-06: Supplemental to Ord. 15-19	41,630.99						41,630.99	
Ord. 17-10: Various Public Improvements	1,361.95						1,361.95	
Ord. 17-24: Supplemental to Ord. 16-13	12,587.18						12,587.18	
Ord. 18-07: Various Public Improvements		1,544,222.63			111,597.83			1,432,624.80
Ord. 19-12: Various Public Improvements		245,661.11			98,500.50			147,160.61
Ord. 20-25: Various Public Improvements	222,229.37	1,653,500.00			744,555.91			1,131,173.36
Ord. 21-33: Various Public Improvements			7,700,000.00		2,588,589.66			5,111,410.34
Ord. 21-42: New Additional or Replacement Equipment								
Machinery & New Vehicle for EMS			735,000.00		610,000.00			125,000.00
Page Total	354,182.76	3,443,383.74	8,435,000.00	-	4,150,620.12	-	134,577.17	7,947,369.11

Sheet 35

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	354,182.76	3,443,383.74	8,435,000.00	-	4,150,620.12	-	134,577.17	7,947,369.11
PAGE TOTALS	354,182.76	3,443,383.74	8,435,000.00	-	4,150,620.12	-	134,577.17	7,947,369.11

Sheet 35.1

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	354,182.76	3,443,383.74	8,435,000.00	-	4,150,620.12	-	134,577.17	7,947,369.11
PAGE TOTALS	354,182.76	3,443,383.74	8,435,000.00	-	4,150,620.12	-	134,577.17	7,947,369.11

Sheet 35.2

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

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2021 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	354,182.76	3,443,383.74	8,435,000.00	-	4,150,620.12	-	134,577.17	7,947,369.11
GRAND TOTALS	354,182.76	3,443,383.74	8,435,000.00	-	4,150,620.12	-	134,577.17	7,947,369.11

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 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
		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
Ord. 2021-33: Various Public Improvements	7,700,000.00	6,460,000.00	1,240,000.00	
Ord. 2021-42: New Additional or Replacement Equipment/Machinery, New EMS Vehicle	735,000.00	699,750.00	35,250.00	
Total	8,435,000.00	7,159,750.00	1,275,250.00	-

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	
Premium on Sale of Notes		156,027.21
Appropriated to Finance Improvement Authorizations		xxxxxxxxxx
Appropriated to 2021 Budget Revenue		xxxxxxxxxx
Balance - December 31, 2021	156,027.21	xxxxxxxxxx
	156,027.21	156,027.21

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 \$ 165,325,148.32
2. Amount of Item 1 Collected in 2021 (*) \$ 163,734,662.07
3. Seventy (70) percent of Item 1 \$ 115,727,603.82

(*) Including prepayments and overpayments applied.

B.

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

Answer YES or NO YES

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

Answer YES or NO YES If answer is "NO" give details

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

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

Answer YES or NO NO

D.

1. Cash Deficit 2020 \$ _____
2. 4% of 2020 Tax Levy for all purposes: Levy -- \$ _____ = \$ _____
3. Cash Deficit 2021 \$ _____
4. 4% of 2021 Tax Levy for all purposes: Levy -- \$ _____ = \$ _____

E.

	<u>2020</u>	<u>2021</u>	<u>Total</u>
1. State Taxes	\$ _____	\$ _____	-
2. County Taxes	\$ _____	\$ 34,519.72	\$ 34,519.72
3. Amounts due Special Districts	\$ _____	-	-
4. Amount due School Districts for School Tax	\$ _____	\$ 1.50	\$ 1.50

UTILITIES ONLY

Note:

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

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

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

Title of Account	Debit	Credit
Cash	235,633.97	
Investments		
Due from - Swimming Pool Utility Capital Fund	22.55	
Due from -		
Special Emergency - COVID-19	335,186.00	
Receivables Offset with Reserves:		
Consumer Accounts Receivable	-	
Liens Receivable	-	
Deferred Charges (Sheet 48)		
Cash Liabilities:		
Appropriation Reserves		83,105.51
Encumbrances Payable		2,414.23
Accrued Interest on Bonds and Notes		6,773.00
Due to - Current Fund		12,545.93
Special Emergency Note		4,814.00
Subtotal - Cash Liabilities		109,652.67 "C"
Reserve for Consumer Accounts and Lien Receivable		
Special Emergency Note		335,186.00
Fund Balance		126,003.85
Total	570,842.52	570,842.52

(Do not crowd - add additional sheets)

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

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

Sheet 43

*Show as red figure

SCHEDULE OF SWIMMING POOL UTILITY BUDGET - 2021

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	150,000.00	150,000.00	-
Operating Surplus Anticipated with Consent of Director of Local Government			-
Membership Fees	273,800.00	391,818.59	118,018.59
Guest Fees	33,500.00	80,160.44	46,660.44
Miscellaneous	36,900.00	30,660.00	(6,240.00)
Concession Stand	62,300.00	69,282.08	6,982.08
Reserve for Debt Service			-
Capital Fund Balance			-
Added by N.J.S.A. 40A:4-87:(List)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
			-
			-
Subtotal	556,500.00	721,921.11	165,421.11
Deficit (General Budget) **	159,600.00		(159,600.00)
	716,100.00	721,921.11	5,821.11

** 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	716,100.00
Added by N.J.S.A. 40A:4-87	
Emergency	
Total Appropriations	716,100.00
Add: Overexpenditures (See Footnote)	
Total Appropriations and Overexpenditures	716,100.00
Deduct Expenditures:	
Paid or Charged	632,994.49
Reserved	83,105.51
Surplus (General Budget)**	
Total Expenditures	716,100.00
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

SWIMMING POOL UTILITY

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

SECTION 1:

Revenue Realized:	xxxxxxx	
Budget Revenue (Not Including "Deficit (General Budget)")	721,921.11	
Miscellaneous Revenue Not Anticipated	24,486.31	
2020 Appropriation Reserves Canceled in 2021	86,176.02	
Liabilities Canceled	601.00	
Total Revenue Realized		833,184.44
Expenditures:	xxxxxxx	
Appropriations (Not Including "Surplus (General Budget)")	xxxxxxx	
Paid or Charged	632,994.49	
Reserved	83,105.51	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Total Expenditures	716,100.00	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		716,100.00
Excess		117,084.44
Budget Appropriation - Surplus (General Budget)**		
Balance of Results of 2021 Operation		
Remainder = ("Excess in Operations" - Sheet 46)	117,084.44	
Deficit		-
Anticipated Revenue - Deficit (General Budget)**		
Remainder = ("Operating Deficit - to Trial Balance" - Sheet 46)	-	

SECTION 2:

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

2020 Appropriation Reserves Canceled in 2021	86,176.02	
Less: Anticipated Deficit in 2020 Budget - Amount Received and Due from Current Fund - If none, enter 'None'		
* Excess (Revenue Realized)		86,176.02

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

RESULTS OF 2021 OPERATIONS - SWIMMING POOL UTILITY

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxxxx	5,821.11
Unexpended Balances of Appropriations	xxxxxxxxxx	-
Miscellaneous Revenues Not Anticipated	xxxxxxxxxx	24,486.31
Unexpended Balances of 2020 Appropriation Reserves*	xxxxxxxxxx	86,176.02
Liability Canceled		601.00
Deficit in Anticipated Revenues	-	xxxxxxxxxx
		xxxxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxxxx	-
Excess in Operations - to Operating Surplus	117,084.44	xxxxxxxxxx
	117,084.44	117,084.44

* See restriction in amount on Sheet 45, SECTION 2

OPERATING SURPLUS - SWIMMING POOL UTILITY

	Debit	Credit
Balance - January 1, 2021	xxxxxxxxxx	158,919.41
Excess in Results of 2021 Operations	xxxxxxxxxx	117,084.44
Amount Appropriated in the 2021 Budget - Cash	150,000.00	xxxxxxxxxx
Amount Appropriated in 2021 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxxxx
Balance - December 31, 2021	126,003.85	xxxxxxxxxx
	276,003.85	276,003.85

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

Cash	235,633.97
Investments	
Interfund Accounts Receivable	22.55
Subtotal	235,656.52
Deduct Cash Liabilities Marked with "C" on Trial Balance	109,652.67
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	126,003.85
Other Assets Pledged to Surplus:*	
Deferred Charges #	
Operating Deficit #	
Total Other Assets	-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2021 BUDGET.	126,003.85

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

SCHEDULE OF SWIMMING POOL UTILITY ACCOUNTS RECEIVABLE

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

SCHEDULE OF SWIMMING POOL UTILITY LIENS

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

DEFERRED CHARGES
- MANDATORY CHARGES ONLY -
SWIMMING POOL UTILITY FUND

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

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

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

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

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

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

<u>In Favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	<u>Appropriated for</u> <u>in Budget of</u> <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	-	-	-	-	-

Sheet 48a

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

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

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

INTEREST ON LOANS - SWIMMING POOL UTILITY BUDGET

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

LIST OF LOANS ISSUED DURING 2021

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

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

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

Sheet 50

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

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

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

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

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

(Do not crowd - add additional sheets)

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

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

Sheet 50

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

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

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

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

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

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

(Do not crowd - add additional sheets)

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SWIMMING POOL (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2022 Authorizations		Expended	Other	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
Ord. 80-19: Improvements to Filtration System	146.36						146.36	
Ord. 14-28: Pool Improvements	18,356.64				10,000.00		8,356.64	
PAGE TOTALS	18,503.00	-	-	-	10,000.00	-	8,503.00	-

Sheet 52

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

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

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

Sheet 43

*Show as red figure

SCHEDULE OF GOLF COURSE UTILITY BUDGET - 2021

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	120,000.00	120,000.00	-
Operating Surplus Anticipated with Consent of Director of Local Government			-
Registration Fees	111,900.00	138,607.28	26,707.28
Golf Cart Rental	400,000.00	425,460.07	25,460.07
Greens Fees	1,456,050.00	1,637,465.55	181,415.55
Snack Bar Rental	5,000.00	7,000.00	2,000.00
Miscellaneous	400,000.00	732,868.45	332,868.45
Reserve for Debt Service			-
Capital Fund Balance			
Added by N.J.S.A. 40A:4-87:(List)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
			-
			-
Subtotal	2,492,950.00	3,061,401.35	568,451.35
Deficit (General Budget) **	2,492,950.00		-

** 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	2,492,500.00
Added by N.J.S.A. 40A:4-87	
Emergency	
Total Appropriations	2,492,500.00
Add: Overexpenditures (See Footnote)	
Total Appropriations and Overexpenditures	2,492,500.00
Deduct Expenditures:	
Paid or Charged	2,435,576.64
Reserved	56,923.36
Surplus (General Budget)**	
Total Expenditures	2,492,500.00
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

GOLF COURSE UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2021 Golf Course 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:	xxxxxxx	
Budget Revenue (Not Including "Deficit (General Budget)")	3,061,401.35	
Miscellaneous Revenue Not Anticipated	1,121.00	
2020 Appropriation Reserves Canceled in 2021	138,538.59	
Total Revenue Realized		3,201,060.94
Expenditures:	xxxxxxx	
Appropriations (Not Including "Surplus (General Budget)")	xxxxxxx	
Paid or Charged	2,435,576.64	
Reserved	56,923.36	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Total Expenditures	2,492,500.00	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		2,492,500.00
Excess		708,560.94
Budget Appropriation - Surplus (General Budget)**		
Balance of Results of 2021 Operation		
Remainder = ("Excess in Operations" - Sheet 46)	708,560.94	
Deficit		-
Anticipated Revenue - Deficit (General Budget)**		
Balance of Results of 2021 Operation	-	
Remainder = ("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 Golf Course Utility for 2020

2020 Appropriation Reserves Canceled in 2021	138,538.59
Less: Anticipated Deficit in 2020 Budget - Amount Received and Due from Current Fund - If none, enter 'None'	
* Excess (Revenue Realized)	138,538.59

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

RESULTS OF 2021 OPERATIONS - GOLF COURSE UTILITY

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxxxx	568,451.35
Unexpended Balances of Appropriations	xxxxxxxxxx	-
Miscellaneous Revenues Not Anticipated	xxxxxxxxxx	1,121.00
Unexpended Balances of 2020 Appropriation Reserves*	xxxxxxxxxx	138,538.59
Deficit in Anticipated Revenues	-	xxxxxxxxxx
		xxxxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxxxx	-
Excess in Operations - to Operating Surplus	708,110.94	xxxxxxxxxx
	708,110.94	708,110.94

* See restriction in amount on Sheet 45, SECTION 2

OPERATING SURPLUS - GOLF COURSE UTILITY

	Debit	Credit
Balance - January 1, 2021	xxxxxxxxxx	246,318.01
Excess in Results of 2021 Operations	xxxxxxxxxx	708,110.94
Amount Appropriated in the 2021 Budget - Cash	120,000.00	xxxxxxxxxx
Amount Appropriated in 2021 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxxxx
Balance - December 31, 2021	834,428.95	xxxxxxxxxx
	954,428.95	954,428.95

**ANALYSIS OF BALANCE DECEMBER 31, 2021
(FROM GOLF COURSE UTILITY - TRIAL BALANCE)**

Cash	946,752.64
Investments	
Interfund Accounts Receivable	1,274.01
Subtotal	948,026.65
Deduct Cash Liabilities Marked with "C" on Trial Balance	113,597.70
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	834,428.95
Other Assets Pledged to Surplus:*	
Deferred Charges #	
Operating Deficit #	
Total Other Assets	-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2021 BUDGET.	834,428.95

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

SCHEDULE OF GOLF COURSE 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 GOLF COURSE 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 -
GOLF COURSE 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>	<u>Amount Dec. 31, 2020 per Audit Report</u>	<u>Amount in 2021 Budget</u>	<u>Amount Resulting 2021</u>	<u>Balance as at 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>	<u>Appropriated for in Budget of 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	-	-	-	-	-	-

Sheet 48a

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

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING
AND 2022 DEBT SERVICE FOR LOANS
GOLF COURSE 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		\$	

GOLF COURSE 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 - GOLF COURSE 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 BONDS ISSUED DURING 2021

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

DEBT SERVICE FOR GOLF COURSE UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2021	Date of Maturity	Rate of Interest	2022		Interest Computed to (Insert Date)
						For Principal	For Interest	
1. 2021-34: Various Improvements	1,047,000.00	10/15/2021	1,047,000.00	10/14/2022	1.50%		15,705.00	10/14/2022
2. 2020-26: Acquisition of Property	270,000.00	6/18/2021	270,000.00	6/17/2022	0.34%		918.00	6/17/2022
3.								
4.								
5.								
6.								
7.								
8.								
9.								
TOTAL	1,317,000.00		1,317,000.00			-	16,623.00	

Sheet 50

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

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

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

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

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

(Do not crowd - add additional sheets)

DEBT SERVICE FOR GOLF COURSE UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2021	Date of Maturity	Rate of Interest	2022		Interest Computed to (Insert Date)
						For Principal	For Interest	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
TOTAL	1,317,000.00		1,317,000.00			-	16,623.00	

Sheet 50

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

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

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

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

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

INTEREST ON NOTES - GOLF COURSE UTILITY BUDGET	
2022 Interest on Notes	\$ 16,623.00
Less: Interest Accrued to 12/31/2021 (Trial Balance)	\$
Subtotal	\$ 16,623.00
Add: Interest to be Accrued as of 12/31/2022	\$ 5,466.00
Required Appropriation 2022	\$ 22,089.00

(Do not crowd - add additional sheets)

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS GOLF COURSE (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
Ord. 99-14: Golf Course Improvements	1,900.22				1,900.22			
Ord. 99-31: Acquisition of Land	11,595.54						11,595.54	
Ord. 07-06: Construction/Renovations to Parkway School Field	176,820.28						176,820.28	
Ord. 16-18: Supplemental to Ord. 15-37 - Golf Course Improvements	69,612.70				6,130.63		63,482.07	
Ord. 16-24: Golf Course Improvements	6,672.59				3,599.78		3,072.81	
Ord. 17-28: Golf Course Improvements - Concession Stand	997,683.29						997,683.29	
Ord. 19-13: Golf Course Improvements		41,871.80						41,871.80
Ord. 21-34: Golf Course Improvements			1,100,000.00				53,000.00	1,047,000.00
Total	70000- 1,264,284.62	41,871.80	1,100,000.00	-	11,630.63	-	1,305,653.99	1,088,871.80

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS GOLF COURSE (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2022 Authorizations		Expended	Other	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	1,264,284.62	41,871.80	1,100,000.00	-	11,630.63	-	1,305,653.99	1,088,871.80
PAGE TOTALS	1,264,284.62	41,871.80	1,100,000.00	-	11,630.63	-	1,305,653.99	1,088,871.80

Sheet
52.1

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS GOLF COURSE (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2022 Authorizations		Expended	Other	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	1,264,284.62	41,871.80	1,100,000.00	-	11,630.63	-	1,305,653.99	1,088,871.80
PAGE TOTALS	1,264,284.62	41,871.80	1,100,000.00	-	11,630.63	-	1,305,653.99	1,088,871.80

Sheet 52.3

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

GOLF COURSE UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXXX	59,098.00
Received from 2022 Budget Appropriation	XXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXX	
	XXXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations	53,000.00	XXXXXXXXXX
		XXXXXXXXXX
Balance - December 31, 2021	6,098.00	XXXXXXXXXX
	59,098.00	59,098.00

GOLF COURSE UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXXX	
Received from 2022 Budget Appropriation *	XXXXXXXXXX	
Received from 2022 Emergency Appropriation *	XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance - December 31, 2021	-	XXXXXXXXXX
	-	-

*The full amount of the 2022 budget appropriation should be transferred to this account unless the balance of the appropriation is to be permitted to lapse.

