ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2022 (UNAUDITED)

POPULATION LAST CENSUS 29,518 NET VALUATION TAXABLE 2022 6,016,899,621 MUNICODE 1113

FIVE DOLLARS PER DAY PENALTY IF NOT FILED BY: COUNTIES - JANUARY 26, 2023 **MUNICIPALITIES - FEBRUARY 10, 2023**

ANNUAL FINANCIAL STATEMENT REQUIRED TO BE FILED UNDER NEW JERSEY STATUTES ANNOTATED 40A:5-12, AS AMENDED, COMBINED WITH INFORMATION REQUIRED PRIOR TO

CERTIFIC		BUDGETS	BY THE D	RECTOR OF TH	IE DIVISION	OF LOCAL G	OVERNMENT
TOWNSHIP		of	WEST WIND	SOR	, County of	MERCER	
			DO	NOT USE THESE	SPACES		
	Date			Exa	amined By:		
	1				Prelir	ninary Check	
	2				E	xamined	
complete, w				o 34, 49 to 51 and 6 orted upon demand	by a register or		
					Signature _		
					Title _	Chief Finan	cial Officer
I hereby cert (which I have exact copy o are correct, t are in proof; kept and ma	ify that I am res e not prepared) f the original on that no transfers I further certify intained in the L	ponsible for fil [eliminate of file with the class have been methat this stater cocal Unit.	ing this verifiene) and lerk of the go lade to or fro	ied Annual Financial information required overning body, that alim emergency appropriate insofar as I can de	Statement, of also included he calculations, exprintions and all stermine from all	tensions and addi statements contain	Statement is an tions ned herein
	o hereby certif	•	- 5 41	John Ma		, am	the Chief Financial
Officer, Licer	nse# N NEST WINDSO	I-0436	,of the ,County_of	F	TOWNSHIP MERCER		of and that the
December 3 to the veracit	1, 2022, complety of required in luding the verifications.	etely in complia formation inclu cation of cash	ance with N.c uded herein,	e true statements of J.S.A. 40A:5-12, as a needed prior to certif of December 31, 20	mended. I also g ication by the Dir	ive complete assi	urance as
	Title	Chief Financi	· · · · · · · · · · · · · · · · · · ·				
	Address		sville Road,	P.O. Box 38			
	Phone Numb	er .		609-799-2400			
	Fax Number			609-799-2044			
	IT IS HEDED	V INCLIME	NT HPON T	THE CHIEF FINAN	ICIAL OFFICE		DDEDARED

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 **WEST WINDSOR** as of as of December 31, 2022 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, 2022 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 which t	isting of agreed-upon procedures not performed and/or matters coming to my attention of which the Director should be informed:					
			NO ENTRY			
		•	(Registered Municipal Accountant)	_		
			(Firm Name)			
			, ,			
			(Address)			
			(Hadress)			
Certifie	d by me					
thic	day	, 2023	(Address)			
u 113	uay	, 2020				
			(Phone Number)			
			(Fax Number)			

MUNICIPAL BUDGET LOCAL EXAMINATION QUALIFICATION CERTIFICATION BY CHIEF FINANCIAL OFFICER

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

CERTIFICATION OF QUALIFYING MUNICIPALITY

1.	The outstanding indeb	otedness of the previous fiscal year is not in excess of 3.5%;				
2.	All emergencies approappropriations;	All emergencies approved for the previous fiscal year did not exceed 3% of total appropriations;				
3.	The tax collection rate	The tax collection rate exceeded 90%;				
4.	Total deferred charge	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 r years.	not conduct an accelerated tax sale for less than 3 consecutive				
8.	The municipality did i not plan to conduct or	not conduct a tax levy sale the previous fiscal year and does ne in the current year.				
9.	The current year budget does not contain a Levy or Appropriation "CAP" waiver.					
10.	The municipality has	The municipality has not applied for Transitional Aid for 2023.				
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)).					
above c		s municipality has complied in full in meeting ALL of the qualification for local examination of its Budget in accordance				
Munici	pality:	TOWNSHIP OF WEST WINDSOR				
Chief F	inancial Officer:	Chief Financial Officer				
Signatu	ure:	jmauder@westwindsortwp.com				
Certific	ate #:	N-0436				
Date:		2/24/2023				
	CERTIFICATION C	OF NON-QUALIFYING MUNICIPALITY				
The und		s municipality does not meet item(s) eria above and therefore does not qualify for local				
examin		ordance with N.J.A.C. 5:30-7.5.				
Munici	pality:	TOWNSHIP OF WEST WINDSOR				
	•					

Chief Financial Officer:

Signature:

Date:

Certificate #:

	Fed I.D. #					
TOV	VNSHIP OF WEST WINDSOR					
	Municipality	-				
	MERCER	_				
	County					
	Report of Fe	ederal and State Fina Expenditures of Awa				
		Fiscal Year Ending: _	December 31, 2022			
	(1) Federal programs	(2)	(3)			
	Expended (administered by the state)	State	Other Federal Programs Expended			
TOTAL	\$810,079.88	\$ 138,433.81	\$			
		X Single Audit	ements) and OMB 15-08.			
		Program Specific	: Audit ent Audit Performed in Accor	danaa		
			t Auditing Standards (Yellow			
Note:	All local governments, who are recreport the total amount of federal a required to comply with Title 2 U.S Guidance) and OMB 15-08. The s beginning with Fiscal Year ending Federal Regulations (CFR) (Uniform	and state funds expended . Code of Federal Regulatingle audit threshold has batter 1/1/15. Expenditures	during its fiscal year and the t ions (CFR) OMB 15-08. (Uni een been increased to \$750,0	type of audit form 000		
(1)	Report expenditures from federal pass-through funds can be (CFDA) number reported in the St	e identified by the Catalog	of Federal Domestic Assistar			
(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 from entities other than state gove		from the federal government	or indirectly		
	jmauder@westwindsortwp.com Signature of Chief Financial Officer		2/24/2023 Date			

21-6001354

IMPORTANT!

READ INSTRUCTIONS

INSTRUCTIONS

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

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

CERTIFICATION

utility owned ar	nd operated by the	TOWNSHIP	_of	WEST WINDSOR
County of	MERCER	during the year 2022 and	i that si	heets 40 to 68 are unnecessary.
I have the	erefore removed from	this statement the sheets pe	rtaining	g only to utilities.
		Name		jmauder@westwindsortwp.com
		Title		Chief Financial Officer
(This mu	st be signed by the Ch	nief Financial Officer, Comptr	oller, A	uditor or Registered
Municipal Acco	ountant.)			
·				
MUN	ICIPAL CERTIFIC	ATION OF TAXABLE P	ROPE	CRTY AS OF OCTOBER 1, 2022
Cal	rtification is hereby ma	ade that the Net Valuation Ta	vahle c	of property liable to taxation for
	-			
-				anuary 10, 2023 in accordance
with the r	requirement of N.J.S.A	A. 54:4-35, was in the amount	(OT \$	6,110,320,700.00
				lionos@wastwindsortwn.com
				ljones@westwindsortwp.com SIGNATURE OF TAX ASSESSOR
				SIGNATURE OF TAX ASSESSOR

COUNTY

POST CLOSING TRIAL BALANCE - CURRENT FUND

AS AT DECEMBER 31, 2022

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

CASH INVESTMENTS DUE FROM/TO STATE - VETERANS AND SENIO	DR CITIZENS	34,477,535.94 852,539.00	6,081.89
INVESTMENTS DUE FROM/TO STATE - VETERANS AND SENIO	DR CITIZENS	· · · · · · · · · · · · · · · · · · ·	6,081.89
DUE FROM/TO STATE - VETERANS AND SENIO	OR CITIZENS		6,081.89
- North Full Basses			
asia blas with Full Basenses			
ceivables with Full Reserves:			
TAXES RECEIVABLE:			
PRIOR	-		
CURRENT	503,152.33		
SUBTOTAL		503,152.33	
TAX TITLE LIENS RECEIVABLE		88,202.50	
PROPERTY ACQUIRED FOR TAXES		137,700.00	
CONTRACT SALES RECEIVABLE		-	
MORTGAGE SALES RECEIVABLE		-	
Sewer Charges Receivable		64,556.76	
Interfund - Assessment Trust Fund		8,169.64	4
interioria 7 toocsoment Tract Fana		3,	
DETERDED CHARGES.			
DEFERRED CHARGES: EMERGENCY			
SPECIAL EMERGENCY (40A:4-55)		_	
DEFICIT		_	.,,
DEFICIT			
Page Totals:		36,131,856.17	6,081.89

POST CLOSING TRIAL BALANCE - CURRENT FUND (CONT'D)

AS AT DECEMBER 31, 2022

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

Title of Account	Debit	Credit
TOTALS FROM PAGE 3	36,131,856.17	6,081.89
APPROPRIATION RESERVES		1,761,723.23
ENCUMBRANCES PAYABLE		1,802,555.19
CONTRACTS PAYABLE		
TAX OVERPAYMENTS		14,414.08
PREPAID TAXES		1,015,173.60
Accounts Payable		3,755,163.77
Prepaid Sewer Charges		220,500.42
DUE TO STATE:		
MARRIAGE LICENCE		
DCA TRAINING FEES		61,552.00
Prepaid School Resource Officer		42,266.52
LOCAL SCHOOL TAX PAYABLE		<u>-</u>
REGIONAL SCHOOL TAX PAYABLE		1.00
REGIONAL H.S.TAX PAYABLE		_
COUNTY TAX PAYABLE		
DUE COUNTY - ADDED & OMMITTED		1,274,226.60
SPECIAL DISTRICT TAX PAYABLE		
RESERVE FOR TAX APPEAL		4,732,253.12
Reserve for Sale of Municipal Assets		140,323.00
Reserve for Prepaid Police Services		107,864.00
Reserve for Municipal Relief Fund Act		114,240.94
Interfund - Grant Fund		3,177,889.29
Reserve for Princeton University Contribution		191,226.88
Reserve for Easement		7,501.00
		·
		· . · · · · · · · · · · · · · · ·
PAGE TOTA	L 36,131,856.17	18,424,956.53
/De not around and and		

POST CLOSING TRIAL BALANCE - CURRENT FUND (CONT'D)

AS AT DECEMBER 31, 2022

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

Title of Account		Debit	Credit
TOTALS FROM PAGE 3a		36,131,856.17	18,424,956.53
			And the state of t
		00.404.050.47	40.404.050.50. 11
	SUBTOTAL	36,131,856.17	18,424,956.53 "
RESERVE FOR RECEIVABLES			801,781.23
DEFERRED SCHOOL TAX		_	
DEFERRED SCHOOL TAX PAYABLE			
FUND BALANCE			16,905,118.41
	TOTALS	36,131,856.17	36,131,856.17

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

POST CLOSING TRIAL BALANCE - PUBLIC ASSISTANCE FUND

ACCOUNTS #1 AND #2 *
AS AT DECEMBER 31, 2022

Title of Account	Debit	Credit
TRUST I		
Cash	44,469.35	
Interfund - Trust II	10,699.87	
Reserve for Assistance		55,169.22
TRUST II		
Cash	10,699.87	
Interfund - Trust II		10,699.87
TOTALS	65,869.09	65,869.09

(Do not crowd - add additional sheets)

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

POST CLOSING TRIAL BALANCE FEDERAL AND STATE GRANTS

AS AT DECEMBER 31, 2022

Title of Account	Debit	Credit
CASH	-	
GRANTS RECEIVABLE	286,313.00	
DUE FROM/TO CURRENT FUND	3,177,889.29	
ENCUMBRANCES PAYABLE		23,731.
ADDDODDIATED DESERVES		427,438.
APPROPRIATED RESERVES UNAPPROPRIATED RESERVES		3,013,032
TOTALS	3,464,202.29	3,464,202

(Do not crowd - add additional sheets)

POST CLOSING TRIAL BALANCE - TRUST FUNDS

(Assessment Section Must Be Separately Stated)
AS AT DECEMBER 31, 2022

Title of Account	Debit	Credit
ANIMAL CONTROL TRUST FUND		
CASH	11,404.58	
DUE TO -		
DUE TO STATE OF NJ		2.40
RESERVE FOR ANIMAL CONTROL TRUST FUND		11,392.18
Prepaid Licenses		10.00
FUND TOTALS	11,404.58	11,404.58
ASSESSMENT TRUST FUND		
CASH	72,020.92	
Assessments Receivable	158,682.00	
Assessments Held in Abeyance	4,788.87	
Deferred Assessments	63,003.94	
Interfund - Current Fund		8,169.64
Reserve for Assessments		226,474.81
Fund Balance		63,851.28
FUND TOTALS	298,495.73	298,495.73
MUNICIPAL OPEN SPACE TRUST FUND		
CASH	1,530,389.23	
Reserve for Open Space		1,530,389.23
FUND TOTALS	1,530,389.23	1,530,389.23
LOSAP TRUST FUND		
CASH	-	
Funds on Hand with Trustee	1,550,265.28	
Reserve for LOSAP		1,550,265.28
FUND TOTALS	1,550,265.28	1,550,265.28

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

(Assessment Section Must Be Separately Stated)
AS AT DECEMBER 31, 2022

Title of Account	Debit	Credit
CDBG TRUST FUND		
CASH		
DUE TO -		
		,
FUND TOTALS	-	_
ARTS AND CULTURAL TRUST FUND		
CASH	-	
FUND TOTALS	-	-
OTHER TRUST FUNDS		
CASH	14,983,170.06	
G (G)		
Trust Reserves		14,983,170.06
Trust Neserves		,,000,,
		44.000 :
OTHER TRUST FUNDS PAGE TOTAL	14,983,170.06	14,983,170.06

(Do not crowd - add additional sheets)

SCHEDULE OF TRUST FUND RESERVES

<u>Purpose</u>	Amount Dec. 31, 2021 per Audit <u>Report</u>	<u>Receipts</u>	<u>Disbursements</u>	Balance as at Dec. 31, 2022
A	040.067.74	10,000,00	,	050 067 74
Accumulated Absences	940,967.74	10,000.00		950,967.74
Acquisition Escrow		20.052.04	20.004.42	4 482 062 00
Affordable Housing Fees	1,475,911.38	36,053.04	29,001.43	1,482,962.99
Bequests	3,100.00	23,875.00		26,975.00
Cash Performance Bonds	2,507,117.27	2,064,009.65	335,416.59	4,235,710.33
Charter Club at Princeton Junction	75,000.00			75,000.00
D&R Canal Sewer Interceptor	28,056.76			28,056.76
Deposits for Third Party Liens	14,528.95	205,147.97	219,676.92	_
Developers Agreement - Sewer	383,523.07			383,523.07
Development Inspection Fee Escrow	2,846,330.73	462,205.84	278,512.05	3,030,024.52
Development Plan Review Escrow	992,715.04	624,133.44	1,196,732.36	420,116.12
Duck Pond Run	18,671.77			18,671.77
Duck Pond Run Pump Station	9,284.79			9,284.79
Electronic Receipt Fees	120,615.73	23,216.57	4,320.00	139,512.30
Grover's Mill Pond Restoration	32,850.00			32,850.00
Installation of a Public Water Supply	5,530.28			5,530.28
Interim Road Improvements	31,590.71			31,590.71
K-9 Unit	3,002.20	400.00	3,370.42	31.78
Line Road Widening	24,418.00			24,418.00
Maintenance of Open Space	211.04	0.15		211.19
Mercer County Rapid Response	131.97			131.97
Municipal Law Enforcement Trust	101.18	3,076.16		3,177.34
Municipal Share of Developer Escrow	3,820.00	8,800.00	3,650.00	8,970.00
New Edinburg Road	32,222.08			32,222.08
Off-Tract Road Assessments	1,227,767.06	54,589.04		1,282,356.10
Off-Tract Street Improvements	133,690.84	63.43		133,754.27
	_			-
Parking Offenses Adjudication Act	5,766.63	1,294.00		7,060.63
Playground Equipment	3,500.00			3,500.00
Premiums at Tax Sale	455,500.00	65,200.00	147,200.00	373,500.00
Property Rent	469,296.45	463,579.38	421,128.14	511,747.69
Public Defender Trust	5,203.00	4,278.50	966.00	8,515.50
Recreation Commission	203,550.43	452,608.27	440,475.28	215,683.42
Recycling	49,737.16	29,426.48	23,199.69	55,963.95
Security Deposit	2,040.00			2,040.00
	<u> </u>			•
				-
			**************************************	-
PAGE TOTAL \$	12,105,752.26 \$	4,531,956.92	\$ 3,103,648.88 \$	13,534,060.30

SCHEDULE OF TRUST FUND RESERVES (CONT'D)

	Amount Dec. 31, 2021 per Audit			Balance as at
<u>Purpose</u>	Report	Receipts	<u>Disbursements</u>	Dec. 31, 2022
PREVIOUS PAGE TOTAL	12,105,752.26	4,531,956.92	3,103,648.88	13,534,060.30
Senior Citizen Center	14,726.62	10,178.65	5,067.44	19,837.83
Sewer Cleaning Funds	67,761.68		- ,	67,761.68
Sewer Extension Backup	3,436.47			3,436.47
Sewer Infrastructure Improvements	179,430.16			179,430.16
Sewer Litigation Escrow	82,943.68			82,943.68
Sidewalk Installation	1,036.00			1,036.00
South Meadows Detention Basin	16,316.06			16,316.06
Storm Recovery	757,627.30	3,588.62	57,618.83	703,597.09
Stormwater Management	72,671.82	51.93	***************************************	72,723.75
Traffic Improvement District	3,078.39	1.47	***************************************	3,079.86
Unemployment Compensation Ins.	208,953.21	23,528.03	4,451.51	228,029.73
Uniform Fire Code - Firefighters	2,635.99	250.00		2,885.99
Uniform Fire Code - Local	23,383.11	46,510.00	44,102.65	25,790.46
Water Monitoring	7,025.00			7,025.00
Sidewalk Installation - North Mill Rd.	9,000.00			9,000.00
Sidewalk Installation - Penn Lyle Rd.	4,568.00			4,568.00
Sidewalk Installation - Cranbury Rd.	21,648.00			21,648.00
				_
				_
				_

				_
				-
PAGE TOTAL \$	13,581,993.75	4,616,065.62	3,214,889.31	14,983,170.06

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

	Audit							
Title of Liability to which Cash	Balance	A		EIPTS				Balance
and Investments are Pledged	Dec. 31, 2021	Assessments and Liens	Current Budget				Disbursements	Dec. 31, 2022
Assessment Serial Bond Issues:	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	XXXXXXXX
			AAAAAAA	AAAAAAAA	***************************************	^^^^^	*****	*******
								-
-								_
								-
								-
								_
Assessment Bond Anticipation Note Issues:	xxxxxxxx	xxxxxxxx	~~~~~~~	~~~~~~~				
			XXXXXXXX	XXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXX	XXXXXXXX
Ordinance 2007-04		60,533.50				60,383.50	150.00	
		····						_
								-
								_
Other Liabilities								_
Trust Surplus	103,467.78					(60,383.50)	100,000.00	63,851.28
*Less Assets "Unfinanced"	xxxxxxxx	xxxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
Interfund - Current Fund		8,217.51					47.87	8,169.64
								_
								_
								_
	103,467.78	68,751.01	-	-	-	-	100,197.87	72,020.92

^{*}Show as red figure

POST CLOSING TRIAL BALANCE -- GENERAL CAPITAL FUND

AS AT DECEMBER 31, 2022

Title of Account	Debit	Credit
Estimated Proceeds Bonds and Notes Authorized	31,366,176.61	xxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxx	31,366,176.61
CASH	78,410.75	
DUE FROM -		
DUE FROM -		
FEDERAL AND STATE GRANTS RECEIVABLE	482,000.00	
DEFERRED CHARGES TO FUTURE TAXATION:		
FUNDED	18,651,894.70	
UNFUNDED	31,366,176.61	
DUE TO -		
		A - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -
PAGE TOTALS (Do not crowd - add add	81,944,658.67	31,366,176.6

(Do not crowd - add additional sheets)

POST CLOSING TRIAL BALANCE -- GENERAL CAPITAL FUND

AS AT DECEMBER 31, 2022

Title of Account	Debit	Credit
PREVIOUS PAGE TOTALS	81,944,658.67	31,366,176.61
BOND ANTICIPATION NOTES PAYABLE		-
GENERAL SERIAL BONDS		18,345,000.00
TYPE 1 SCHOOL BONDS		-
LOANS PAYABLE		306,894.70
CAPITAL LEASES PAYABLE		-
RESERVE FOR CAPITAL PROJECTS		
Reserve for Penn Lyle Park		3,768.00
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		7,246,414.32
UNFUNDED		18,687,438.09
Retainage due to Contractors		68,741.68
ENCUMBRANCES PAYABLE		5,184,390.48
RESERVE TO PAY BANS		
CAPITAL IMPROVEMENT FUND		114,239.58
DOWN PAYMENTS ON IMPROVEMENTS		<u> </u>
Reserve to Pay Debt Service		432,526.71
CAPITAL FUND BALANCE		189,068.50
(Do not crowd - add :	81,944,658.67	81,944,658.67

(Do not crowd - add additional sheets)

CASH RECONCILIATION DECEMBER 31, 2022

	Cash		Less Checks	Cash Book	
	*On Hand	On Deposit	Outstanding	Balance	
Current	92,808.97	34,503,364.48	118,637.51	34,477,535.94	
Grant Fund				_	
Trust - Animal Control		11,404.58		11,404.58	
Trust - Assessment		72,020.92		72,020.92	
Trust - Municipal Open Space		1,569,755.40	39,366.17	1,530,389.23	
Trust - LOSAP				_	
Trust - CDBG					
Trust - Other	56,767.27	15,059,822.17	133,419.38	14,983,170.06	
Trust - Arts and Culture				-	
General Capital		178,375.76	99,965.01	78,410.75	
UTILITIES:	-			<u>-</u>	
Public Assistance Trust I	1	44.460.25		44.460.25	
Public Assistance Trust II		44,469.35		44,469.35	
T MAIN TOOLSTAND THE TOTAL		10,699.87		10,699.87	
	1			<u>-</u>	
	-				
	-			_	
				· -	
	-				
**************************************	-			_	
	-			_	
				-	
				-	
	_			-	
				-	
	112				
* Include Deposits In Transit	149,576.24	51,449,912.53	391,388.07	51,208,100.70	

^{*} Include Deposits In Transit

REQUIRED CERTIFICATION

I hereby certify that all amounts shown in the "Cash on Deposit" column on Sheet 9 and 9(a) have been verified with the applicable bank statements, certificates, agreements or passbooks at December 31, 2022.

I also certify that all amounts, if any, shown for Investments in Savings and Loan Associations on any trial balance have been verified with the applicable passbook at December 31, 2022.

All "Certificates of Deposits", Repurchase Agreements" and other investments must be reported as cash and included in this certification.

(THIS MUST BE SIGNED BY THE REGISTERED MUNICIPAL ACCOUNTANT (STATUTORY AUDITOR) OR CHIEF FINANCIAL OFFICER) depending on who prepared this Annual Financial Statement as certified to on Sheet 1 or 1(a).

Signature:	jmauder@westwindsortwp.com	Title:	CFO
-		**************************************	

^{**} Be sure to include a Public Assistance Account reconciliation and trial balance if the municipality maintains such a bank account.

CASH RECONCILIATION DECEMBER 31, 2022 (cont'd)

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

DIST DIRING THE TRACE SETTOMEN	
CURRENT FUND	
PNC Bank	
ending in 9287	30,953,036.28
ending in 9295	108,244.32
1st Constitution	
ending in 7146	3,442,083.88
ASSESSMENT TRUST FUND	
PNC Bank	
ending in 9359	72,020.92
ANIMAL CONTROL TRUST FUND	
PNC Bank	
ending in 9316	11,404.58
PUBLIC ASSISTANCE TRUST I	
PNC Bank	
ending in 9471	44,469.35
PUBLIC ASSISTANCE TRUST II	
PNC Bank	
ending in 9498	10,699.87
PAGE TOTAL	34,641,959.20

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

CASH RECONCILIATION DECEMBER 31, 2022 (cont'd)

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

LIST DAINES AND AMOUNTS SUITOR	TING CASH ON DELOSIT
PREVIOUS PAGE TOTAL	34,641,959.20
GENERAL CAPITAL FUND	
PNC Bank	
ending in 8253	178,275.76
ending in 8039	100.00
OTHER TRUST FUND	
PNC Bank	
ending in 9332	13,116,485.24
ending in 9447	211.19
ending in 9519	241,408.35
ending in 9367	19,837.83
ending in 6236	3,177.34
ending in 9535	229,668.95
ending in 9463	228,029.73
ending in 9383	
Ocean First Bank	
ending in 5965	1,221,003.54
MUNICIPAL OPEN SPACE TRUST	
PNC Bank	
ending in 9455	1,569,755.40
TOTAL DAGE	
TOTAL PAGE	51,449,912.53

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

MUNICIPALITIES AND COUNTIES FEDERAL AND STATE GRANTS RECEIVABLE

Grant	Balance Jan. 1, 2022	2022 Budget Revenue Realized	Received Other		Cancelled	Balance Dec. 31, 2022
2022 Grants:						_
Alcohol Education and Rehabilitation Fund		1,263.46	1,263.46			_
Body Armor Grant		2,279.34	2,279.34			
Clean Communities Program		64,384.68	64,384.68			<u> </u>
Click It or Ticket		7,000.00	2,240.00		4,760.00	<u>-</u>
COVID-19 Vaccination Supplemental		50,000.00	7,931.00			42,069.00
Distracted Driving		12,250.00	7,875.00		4,375.00	_
Safe Corridors		24,291.00				24,291.00
Strengthening Local Public Health (IDPG)		129,600.00	23,958.00			105,642.00
Strengthening Local Public Health (LHOC)		123,529.00	31,470.00			92,059.00
Strengthening Local Public Health (OP)		21,606.00	4,354.00			17,252.00
2021 Year Grants:						<u>-</u>
COVID-19 Vaccination Supplemental	39,170.00		39,001.00		169.00	_
Strengthening Local Public Health Capacity - 2022	241,783.00		240,307.00		1,476.00	
2020 Year Grants:						_
Sustainable New Jersey	5,000.00					5,000.00
						_
						_
						-
PAGE TOTALS	285,953.00	436,203.48	425,063.48	-	10,780.00	286,313.00

SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance	Transferred Budget App	from 2022 propriations	Expended	Other	Cancelled	Balance
	Jan. 1, 2022	Budget	Appropriation By 40A:4-87				Dec. 31, 2022
2022 Grants:							-
Alcohol Education and Rehabilitation Fund			1,263.46				1,263.46
Body Armor Grant			2,279.34				2,279.34
Clean Communities Program			64,384.68				64,384.68
Click It or Ticket			7,000.00	2,240.00		4,760.00	-
COVID-19 Vaccination Supplemental			50,000.00	16,168.84			33,831.16
Distracted Driving		12,250.00		7,875.00		4,375.00	-
Safe Corridors			24,291.00	6,185.78			18,105.22
Strengthening Local Public Health (IDPG)			129,600.00	32,450.62			97,149.38
Strengthening Local Public Health (LHOC)			123,529.00	61,257.13			62,271.87
Strengthening Local Public Health (OP)			21,606.00	13,832.08			7,773.92
2021 Year Grants:							-
Body Armor Fund	3,446.37			790.00			2,656.37
Clean Communities Program	60,661.13						60,661.13
COVID-19 Vaccination Supplemental	5,025.78			14,584.38	9,727.60	169.00	(0.00)
Drunk Driving Enforcement Fund	33,379.80						33,379.80
Strengthening Local Public Health Capacity - 2022	171,462.94			187,384.90	17,397.96	1,476.00	0.00
	-						-
							-
PAGE TOTALS	273,976.02	12,250.00	423,953.48	342,768.73	27,125.56	10,780.00	383,756.33

Sheet 11

SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance	Transferred Budget App	from 2022	Expended	Other Can	Cancelled	Balance
Jian	Jan. 1, 2022	Budget Ap	Appropriation By 40A:4-87	Expended	Other	Cancelled	Dec. 31, 2022
PREVIOUS PAGE TOTALS	273,976.02	12,250.00	423,953.48	342,768.73	27,125.56	10,780.00	383,756.33
2020 Year Grants:							-
Alcohol Education and Rehabilitation	583.48						583.48
Body Armor Fund	578.86						578.86
Clean Communities Program	56,936.61			49,115.61			7,821.00
2019 Grant Awards:							-
Alcohol Education and Rehabilitation	3,375.74						3,375.74
Body Armor Fund	917.94			11.15			906.79
Clean Communities Program	21,912.01			63,156.50	41,244.49		(0.00
2018 Grant Awards:							_
Alcohol Education Rehabilitation	1,349.48						1,349.48
Clean Communities Program	-			10,732.82	10,732.82		_
Drunk Driving Enforcement Fund	11,220.57						11,220.57
2017 Year Grants:							_
Alcohol Education Rehabilitation	3,418.51						3,418.51
Body Armor Fund	856.00			856.00			-
							-
							-
						***************************************	-
PAGE TOTALS	375,125.22	12,250.00	423,953.48	466,640.81	79,102.87	10,780.00	413,010.76

Sheet 11.1

SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2022		from 2022 propriations Appropriation By 40A:4-87	Expended	Other	Cancelled	Balance Dec. 31, 2022
PREVIOUS PAGE TOTALS	375,125.22	12,250.00	423,953.48	466,640.81	79,102.87	10,780.00	413,010.76
2016 Year Grants:							-
Drunk Driving Enforcement Fund	20,525.73			7,172.77			13,352.96
2014 Year Grants:				-			
Drunk Driving Enforcement Fund	626.18			1,113.18	487.00		(0.00)
2012 Year Grants:							_
Recreation Opportunities for Disabled	717.00						717.00
Smart Future Planning Grant	100.00						100.00
2009 Year Grants:							_
HDSRF - Compost Facility	253.12						253.12
HDSRF - Municipal Garage	4.75						4.75
							-
							_
							-
							_
							_
							-
							-
PAGE TOTALS	397,352.00	12,250.00	423,953.48	474,926.76	79,589.87	10,780.00	427,438.59

11.2

SCHEDULE OF UNAPPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance			Received	Other	Balance
	Jan. 1, 2022	Budget	Appropriation By 40A:4-87			Dec. 31, 2022
PREVIOUS PAGE TOTALS	-		_	_		-
American Rescue Plan Act	1,459,864.66			1,459,864.67		2,919,729.33
Body Armor Grant				3,132.14		3,132.14
Comcast Grant				75,000.00		75,000.00
Opioid Settlement				15,171.21		15,171.21
					7	_
	<u> </u>					
						_
						<u> </u>
						_
					-	
						-
						_
						-
TOTALS	1,459,864.66	-	-	1,553,168.02	-	3,013,032.68

Sheet 12 Totals

*LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance - January 1, 202 2	xxxxxxxxxx	xxxxxxxxx
School Tax Payable #	xxxxxxxxxx	
School Tax Deferred (Not in excess of 50% of Levy - 2021 - 2022)	xxxxxxxxx	
Levy School Year July 1, 2022 - June 30, 2023	xxxxxxxxxx	
Levy Calendar Year 2022	xxxxxxxxxx	
Paid		xxxxxxxxx
Balance - December 31, 2022	xxxxxxxxxx	xxxxxxxxx
School Tax Payable #	_	XXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2022 - 2023)		
* Not including Type 1 school debt service, emergency authorizations-schools, transfer to	-	- XXXXXXXXXX -

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, 2022	xxxxxxxxx	xxxxxxxxx
School Tax Payable #	xxxxxxxxxx	
School Tax Deferred (Not in excess of 50% of Levy - 2021 - 2022)	xxxxxxxxxx	
Levy School Year July 1, 2022 - June 30, 2023	xxxxxxxxxx	•
Levy Calendar Year 2022	xxxxxxxxxx	102,358,812.00
Paid	102,358,811.00	xxxxxxxx
Balance - December 31, 2022	xxxxxxxxx	xxxxxxxxx
School Tax Payable #	1.00	xxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2022 - 2023)		xxxxxxxxx
# Must include unpaid requisitions.	102,358,812.00	102,358,812.00

REGIONAL HIGH SCHOOL TAX

	Debit	Credit
Balance - January 1, 2022	xxxxxxxxxx	xxxxxxxxx
School Tax Payable #	xxxxxxxxx	
School Tax Deferred (Not in excess of 50% of Levy - 2021 - 2022)	xxxxxxxxxx	
Levy School Year July 1, 2022 - June 30, 2023	xxxxxxxxxx	
Levy Calendar Year 2022	xxxxxxxxxx	
Paid		xxxxxxxxx
Balance - December 31, 2022	xxxxxxxxxx	xxxxxxxxx
School Tax Payable #	- 1	xxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2022 - 2023)		xxxxxxxxx
# Must include unpaid requisitions.	<u>-</u>	_

COUNTY TAXES PAYABLE

	Debit	Credit .
Balance - January 1, 2022	xxxxxxxxxx	XXXXXXXXX
County Taxes	xxxxxxxxxx	
Due County for Added and Omitted Taxes	xxxxxxxxxx	328,534.88
2022 Levy:	xxxxxxxxxx	xxxxxxxxx
General County	xxxxxxxxxx	38,258,926.20
County Library	xxxxxxxxx	3,934,112.24
County Health	xxxxxxxxxx	
County Open Space Preservation	xxxxxxxxx	1,744,675.39
Due County for Added and Omitted Taxes	xxxxxxxxxx	1,274,226.60
Paid	44,266,248.71	xxxxxxxxx
Balance - December 31, 2022	xxxxxxxxxx	xxxxxxxxx
County Taxes		xxxxxxxxx
Due County for Added and Omitted Taxes	1,274,226.60	xxxxxxxxx
	45,540,475.31	45,540,475.31

SPECIAL DISTRICT TAXES

	Debit	Credit
Balance - January 1, 2022	xxxxxxxxxx	
2022 Levy: (List Each Type of District Tax Separately - See Footnote)	xxxxxxxxxx	xxxxxxxxx
Fire -	xxxxxxxxxx	xxxxxxxxx
Sewer -	xxxxxxxxxx	xxxxxxxxx
Water -	xxxxxxxxxx	xxxxxxxxx
Garbage -	xxxxxxxxxx	xxxxxxxxx
	xxxxxxxxxx	xxxxxxxxx
	xxxxxxxxxx	xxxxxxxxx
	xxxxxxxxxx	xxxxxxxxx
Total 2022 Levy	xxxxxxxxxx	-
Paid		xxxxxxxxx
Balance - December 31, 2022		xxxxxxxxx
	_	-

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

STATEMENT OF GENERAL BUDGET REVENUES 2022

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated	6,298,000.00	6,298,000.00	_
Surplus Anticipated with Prior Written Consent of Director of Local Government Services			-
Miscellaneous Revenue Anticipated:	xxxxxxxx	xxxxxxxx	xxxxxxxx
Adopted Budget	11,304,621.96	14,221,068.09	2,916,446.13
Added by N.J.S.A. 40A:4-87 (List on 17a)	423,953.48	423,953.48	_
			_
			-
Total Miscellaneous Revenue Anticipated	11,728,575.44	14,645,021.57	2,916,446.13
Receipts from Delinquent Taxes	400,000.00	1,346,386.32	946,386.32
Amount to be Raised by Taxation:	xxxxxxxx	xxxxxxxx	xxxxxxxx
(a) Local Tax for Municipal Purposes	25,741,547.29	xxxxxxxx	xxxxxxxx
(b) Addition to Local District School Tax		xxxxxxxx	xxxxxxxx
(c) Minimum Library Tax		xxxxxxxx	xxxxxxxx
Total Amount to be Raised by Taxation	25,741,547.29	33,177,986.68	7,436,439.39
	44,168,122.73	55,467,394.57	11,299,271.84

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	xxxxxxxx	180,125,732.78
Amount to be Raised by Taxation	xxxxxxxx	xxxxxxxx
Local District School Tax	-	xxxxxxxx
Regional School Tax	102,358,812.00	xxxxxxxx
Regional High School Tax	-	xxxxxxxx
County Taxes	43,937,713.83	xxxxxxxx
Due County for Added and Omitted Taxes	1,274,226.60	xxxxxxxx
Special District Taxes	_	xxxxxxxx
Municipal Open Space Tax	1,203,379.92	xxxxxxxx
Municipal Arts and Culture Tax		xxxxxxxx
Reserve for Uncollected Taxes	xxxxxxxx	1,826,386.25
Deficit in Required Collection of Current Taxes (or)	xxxxxxxx	-
Balance for Support of Municipal Budget (or)	33,177,986.68	xxxxxxxx
*Excess Non-Budget Revenue (see footnote)		xxxxxxxx
*Deficit Non-Budget Revenue (see footnote)	xxxxxxxx	
*These items are applicable only when there is no "Amount to be Raised by Taxation" in the "Budget" column of the statement at the top of this sheet. In such instances, any excess or deficit in the above allocation would apply to "Non-Budget Revenue" only.	181,952,119.03	181,952,119.03

STATEMENT OF GENERAL BUDGET REVENUES 2022

(Continued)

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

Source	Budget	Realized	Excess or Deficit
Alcohol Education and Rehabilitation Fund	1,263.46	1,263.46	-
Body Armor Grant	2,279.34	2,279.34	-
Clean Communities Program	64,384.68	64,384.68	_
Click It or Ticket	7,000.00	7,000.00	_
COVID-19 Vaccination Supplemental	50,000.00	50,000.00	•
Distracted Driving		-	_
Safe Corridors	24,291.00	24,291.00	_
Strengthening Local Public Health (IDPG)	129,600.00	129,600.00	_
Strengthening Local Public Health (LHOC)	123,529.00	123,529.00	
Strengthening Local Public Health (OP)	21,606.00	21,606.00	_
		_	_
		_	-
		_	-
		_	<u>-</u>
		-	-
		_	_
		_	-
		_	_
		_	-
		-	-
•		-	-
•		-	-
		-	-
		-	-
		_	-
		-	-
		-	-
		-	-
		_	-
		<u>.</u>	-
		-	-
			A4
PAGE TOTALS I hereby certify that the above list of Chapter 159 insert	423,953.48	423,953.48	-

I hereby certify that the above list of Chapter 159 insertions of revenue have been realized in cash or I have received written notification of the award of public or private revenue. These insertions meet the statutory requirements of N.J.S.A. 40A:4-87 and matching funds have been provided if applicable.

CFO Signature:	jmauder@westwindsortwp.com
	Sheet 17a

STATEMENT OF GENERAL BUDGET REVENUES 2022

(Continued)

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

Source	Budget	Realized	Excess or Deficit
PREVIOUS PAGE TOTALS	423,953.48	423,953.48	_
		-	_
		-	_
17 Martin		-	_
		-	<u> </u>
		-	-
		-	-
		-	-
		-	
			_
		-	_
		-	_
		_	_
		-	_
		-	_
		-	_
		-	_
		-	_
		-	_
		-	_
		-	
		-	
V-1440-000-000-000-000-000-000-000-000-00		_	
		_	
		_	_
		_	
		-	_
		_	_
		-	-
			-
TOTALS hereby certify that the above list of Chapter 159	423,953.48	423,953.48	_

I hereby certify that the above list of Chapter 159 insertions of revenue have been realized in cash or I have received written notification of the award of public or private revenue. These insertions meet the statutory requirements of N.J.S.A. 40A:4-87 and matching funds have been provided if applicable.

CFO Signature:	jmauder@westwindsortwp.com
	Shoot 17a Totale

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2022

2022 Budget As Adopted		43,744,169.25
2022 Budget - Added by N.J.S.A. 40A:4-87		423,953.48
Appropriated for 2022 (Budget Statement Item 9)	44,168,122.73	
Appropriated for 2022 by Emergency Appropriation (Budget Statement Item 9)		
Total General Appropriations (Budget Statement Item 9)		44,168,122.73
Add: Overexpenditures (see footnote)		
Total Appropriations and Overexpenditures		44,168,122.73
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	40,580,013.25	
Paid or Charged - Reserve for Uncollected Taxes	1,826,386.25	
Reserved	1,761,723.23	
Total Expenditures		44,168,122.73
Unexpended Balances Canceled (see footnote)		-

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)

2022 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 2022 OPERATIONS

CURRENT FUND

	Debit	Credit
Excess of Anticipated Revenues:	xxxxxxxx	xxxxxxxx
Miscellaneous Revenues anticipated	xxxxxxxx	2,916,446.13
Delinquent Tax Collections	xxxxxxxx	946,386.32
	xxxxxxxx	
Required Collection of Current Taxes	xxxxxxxx	7,436,439.39
Unexpended Balances of 2022 Budget Appropriations	xxxxxxxx	_
Miscellaneous Revenue Not Anticipated	xxxxxxxx	559,286.55
Miscellaneous Revenue Not Anticipated: Proceeds of Sale of Foreclosed Property (Sheet 27)	xxxxxxxx	-
Payments in Lieu of Taxes on Real Property	xxxxxxxx	
Sale of Municipal Assets	xxxxxxxx	
Unexpended Balances of 2021 Appropriation Reserves	xxxxxxxx	1,606,486.77
Prior Years Interfunds Returned in 2022	xxxxxxxx	1,000,100.77
Grant Appropriation Cancelled	***************************************	10,780.00
		10,700.00
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)	xxxxxxxx	XXXXXXXXX
Balance - January 1, 2022	_	xxxxxxxx
Balance - December 31, 2022	xxxxxxxx	-
Deficit in Anticipated Revenues:	xxxxxxxx	xxxxxxxx
Miscellaneous Revenues Anticipated	_	xxxxxxxx
Delinquent Tax Collections	_	xxxxxxxx
·		xxxxxxxx
Required Collection on Current Taxes	_	xxxxxxxx
Interfund Advances Originating in 2022	2,461.36	xxxxxxxx
Prior Year Revenue Refunded	692.14	
Prior Year Deduction Disallowed	406.85	
Grant Receivable Cancelled	10,780.00	
Deficit Balance - To Trial Balance (Sheet 3)	xxxxxxxx	-
Surplus Balance - To Surplus (Sheet 21)	13,461,484.81	xxxxxxxx
	13,475,825.16	13,475,825.16

SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
PREVIOUS PAGE TOTALS	-
Tax Collector:	
Interest and Costs on Sewer	10,295.07
Interest and Costs on Assessments	8,169.64
reasurer:	
Bid Specs	4,465.00
Clerk	158.00
Flu Shot Reimbursement	
In Lieu of Taxes	247,398.89
Insurance Refunds	33,010.51
Other	9,826.96
Prior Year Refunds	77,554.00
Sale of Municipal Assets	
Scrap Metal	1,433.71
Senior Center Transportation	
Special Duty Fees	161,074.77
State Inspection Fines	850.00
Street Opening Permits	5,050.00
Stonybrook Year End Adjustment	
otal Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	559,286.55

SURPLUS - CURRENT FUND YEAR 2022

	Debit	Credit
1. Balance - January 1, 2022	xxxxxxxx	9,741,633.60
2.	хххххххх	
3. Excess Resulting from 2022 Operations	xxxxxxxx	13,461,484.81
4. Amount Appropriated in the 2022 Budget - Cash	6,298,000.00	xxxxxxxx
 Amount Appropriated in 2022 Budget - with Prior Written Consent of Director of Local Government Services 	-	xxxxxxxx
6.		xxxxxxxx
7. Balance - December 31, 2022	16,905,118.41	xxxxxxxx
	23,203,118.41	23,203,118.41

ANALYSIS OF BALANCE AS AT DECEMBER 31, 2022 (FROM CURRENT FUND - TRIAL BALANCE)

Cash	34,477,535.94
Investments	852,539.00
Sub Total	25 220 074 04
Deduct Cash Liabilities Marked with "C" on Trial Balance	35,330,074.94 18,424,956.53
Cash Surplus	16,905,118.41
Deficit in Cash Surplus	
Other Assets Pledged to Surplus:* (1) Due from State of N.J. Senior	
Citizens and Veterans Deduction Deferred Charges #	-
Cash Deficit #	
Total Other Assets	_
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS"	16,905,118.41

WOULD ALSO BE PLEDGED TO CASH LIABILITIES.
MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2023 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 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 - 2022 LEVY

1.	Amount of Levy as per Duplicate (Analysis) #		•	\$ _	173,286,709.09
	or (Abstract of Ratables)			\$	
2.	Amount of Levy - Special District Taxes			\$	
3.	Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.			\$_	8,766.75
4.	Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.			\$_	7,346,860.79
5b.	Subtotal 2022 Levy \$ 180,642,336.4 Reductions Due to Tax Appeals** \$ Total 2022 Tax Levy	<u>63</u>		\$	180,642,336.63
6.	Transferred to Tax Title Liens			\$	7,482.24
7.	Transferred to Foreclosed Property			\$	
8.	Remitted, Abated or Canceled			\$	5,969.28
9.	Discount Allowed			\$	
10.	Collected in Cash: In 2021	\$_	1,686,692.27		
	In 2022*	\$	177,842,936.64	_	
	Homestead Benefit Credit	\$_	543,103.87	_	
	State's Share of 2022 Senior Citizens and Veterans Deductions Allowed	\$	53,000.00	_	
	Total To Line 14	\$_	180,125,732.78	=	
11.	Total Credits			\$	180,139,184.30
12.	Amount Outstanding December 31, 2022			\$	503,152.33
13.	Percentage of Cash Collections to Total 2022 Levy, (Item 10 divided by Item 5c) is 99.71%				
<u>Note</u>	e: If municipality conducted Accelerated Tax Sale or Tax Levy	Sale c	heck here <u> </u>	nd co	mplete sheet 22a.
14.	Calculation of Current Taxes Realized in Cash:				
	Total of Line 10 Less: Reserve for Tax Appeals Pending	\$	180,125,732.78	-	
	State Division of Tax Appeals	\$		-	
	To Current Taxes Realized in Cash (Sheet 17)	\$_	180,125,732.78	-	
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 shown as Item 13 is 69.99% and not 70.00%, nor 69.999%.	ge to			

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 2022 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 2022

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)	\$_	180,125,732.78
LESS: Proceeds from Accelerated Tax Sale	_	
Net Cash Collected	\$	180,125,732.78
Line 5c (sheet 22) Total 2022 Tax Levy	\$_	180,642,336.63
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is	_	99.71%

(2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22)	\$ 180,125,732.78
LESS: Proceeds from Tax Levy Sale (excluding premium)	
Net Cash Collected	\$ 180,125,732.78
Line 5c (sheet 22) Total 2022 Tax Levy	\$ 180,642,336.63
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is	99.71%

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

	Debit	Credit
1. Balance - January 1, 2022	xxxxxxxx	xxxxxxxx
Due From State of New Jersey		xxxxxxxx
Due To State of New Jersey	xxxxxxxx	6,925.04
2. Senior Citizens Deductions Per Tax Billings	3,000.00	xxxxxxxx
3. Veterans Deductions Per Tax Billings	48,750.00	xxxxxxxx
4. Deductions Allowed By Tax Collector	1,250.00	xxxxxxxx
5. Deductions Allowed By Tax Collector - Prior Year Taxes (2021)		
6.		
7. Deductions Disallowed By Tax Collector	xxxxxxxx	
8. Deductions Disallowed By Tax Collector - Prior Year Taxes (2021)	xxxxxxxx	406.85
9. Received in Cash from State	xxxxxxxx	51,750.00
10.		
11.		
12. Balance - December 31, 2022	xxxxxxxx	xxxxxxxx
Due From State of New Jersey	xxxxxxxx	_
Due To State of New Jersey	6,081.89	xxxxxxxx
	59,081.89	59,081.89

Calculation of Amount to be included on Sheet 22, Item 10 - 2022 Senior Citizens and Veterans Deductions Allowed

Line 2	3,000.00
Line 3	48,750.00
Line 4	1,250.00
Sub - Total	53,000.00
Less: Line 7	-
To Item 10, Sheet 22	53,000.00

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, 2022		xxxxxxxxx	4,799,549.12
Taxes Pending Appeals	4,799,549.12	xxxxxxxxx	xxxxxxxx
Interest Earned on Taxes Pending Appeals		xxxxxxxxx	xxxxxxxx
Contested Amount of 2022 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)		xxxxxxxx	
Interest Earned on Taxes Pending State Appeals		xxxxxxxxx	
Cash Paid to Appellants (Including 5% Interest from Date Closed to Results of Operation (Portion of Appeal won by Municipality, including Interest from Date Closed to Results of Operation (Portion of Appeal won by Municipality, including Interest from Date Closed to Results of Operation (Portion of Appeal won by Municipality, including Interest from Date Closed to Results of Operation (Portion of Appeal won by Municipality, including Interest from Date Closed to Results of Operation (Portion of Appeal won by Municipality, including Interest from Date Closed to Results of Operation (Portion of Appeal won by Municipality).		67,296.00	xxxxxxxx
Balance - December 31, 2022		4,732,253.12	xxxxxxxx
Taxes Pending Appeals*	4,732,253.12	xxxxxxxx	xxxxxxxx
Interest Earned on Taxes Pending Appeals		xxxxxxxx	xxxxxxxx
*Includes State Tax Court and County Board of Taxatic	on	4,799,549.12	4,799,549.12

kmontecinos@wes	twindsortwp.com
Signature of T	ax Collector
CTC-1581	2/24/2023
License #	Date

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

		Debit	Credit
1. Balance - January 1, 2022		513,967.72	xxxxxxxx
A. Taxes	413,114.00	xxxxxxxx	xxxxxxxx
B. Tax Title Liens	100,853.72	xxxxxxxx	xxxxxxxx
2. Canceled:		xxxxxxxx	xxxxxxxx
A. Taxes		xxxxxxxx	
B. Tax Title Liens	· · · · · · · · · · · · · · · · · · ·	xxxxxxxx	
3. Transferred to Foreclosed Tax Title Liens:		xxxxxxxx	xxxxxxxxx
A. Taxes		xxxxxxxx	
B. Tax Title Liens		xxxxxxxx	
4. Added Taxes		912,900.57	xxxxxxxx
5. Added Tax Title Liens			xxxxxxxx
6. Adjustment between Taxes (Other than Current Year) and Tax Title Liens;		xxxxxxxx	
A. Taxes - Transfers to Tax Title Liens		xxxxxxxx	(1) 1,526.80
B. Tax Title Liens - Transfers from Taxes		(1) 1,526.80	xxxxxxxx
7. Balance Before Cash Payments		xxxxxxxx	1,426,868.29
8. Totals		1,428,395.09	1,428,395.09
9. Balance Brought Down		1,426,868.29	xxxxxxxx
10. Collected:		xxxxxxxx	1,346,386.32
A. Taxes	1,324,487.77	xxxxxxxx	xxxxxxxx
B. Tax Title Liens	21,898.55	xxxxxxxx	xxxxxxxx
11. Interest and Costs - 2022 Tax Sale		238.29	xxxxxxxx
12. 2022 Taxes Transferred to Liens		7,482.24	xxxxxxxx
13. 2022 Taxes		503,152.33	xxxxxxxx
14. Balance - December 31, 2022		xxxxxxxx	591,354.83
A. Taxes	503,152.33	xxxxxxxx	xxxxxxxx
B. Tax Title Liens	88,202.50	xxxxxxxx	xxxxxxxx
15. Totals		1,937,741.15	1,937,741.15

16.	Percentage of Cash Collections to Adju	usted Amount C	utstanding
	(Item No. 10 divided by Item No. 9) is	94.35%	

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

^{17.} Item No.14 multiplied by percentage shown above is maximum amount that may be anticipated in 2023.

557,943.28 and represents the

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

		Debit	Credit
1. Ba	alance - January 1, 2022	137,700.00	xxxxxxxx
2. Fo	preclosed or Deeded in 2022	xxxxxxxx	xxxxxxxx
3.	Tax Title Liens	-	xxxxxxxx
4.	Taxes Receivable	-	xxxxxxxx
5A.			xxxxxxxx
5B.		xxxxxxxx	
6.	Adjustment to Assessed Valuation		xxxxxxxx
7.	Adjustment to Assessed Valuation	xxxxxxxx	
8. Sa	ales	xxxxxxxx	xxxxxxxx
9.	Cash *	xxxxxxxx	
10.	Contract	xxxxxxxx	
11.	Mortgage	xxxxxxxx	
12.	Loss on Sales	xxxxxxxx	
13.	Gain on Sales		xxxxxxxx
14. Ba	alance - December 31, 2022	xxxxxxxx	137,700.00
		137,700.00	137,700.00

CONTRACT SALES

	Debit	Credit
15. Balance - January 1, 2022		xxxxxxxx
16. 2022 Sales from Foreclosed Property		xxxxxxxx
17. Collected*	xxxxxxxx	
18.	xxxxxxxx	
19. Balance - December 31, 2022	xxxxxxxx	
	_	

MORTGAGE SALES

	Debit	Credit
20. Balance - January 1, 2022		XXXXXXXX
21. 2022 Sales from Foreclosed Property		xxxxxxxx
22. Collected*	xxxxxxxx	
23.	xxxxxxxx	
24. Balance - December 31, 2022	xxxxxxxx	
Analysis of Sale of Property: \$ -	-	

,	\$	
*Total Cash Collected in 2022		
Realized in 2022 Budget		
To Results of Operation (Sheet 19)	-

DEFERRED CHARGES - MANDATORY CHARGES ONLY -

CURRENT, TRUST, AND GENERAL CAPITAL FUNDS

(Do not include the emergency authorizations pursuant to N.J.S.A. 40A:4-55, N.J.S.A. 40A:4-55.1 or N.J.S.A. 40A:4-55.13 listed on Sheets 29 and 30.)

Caused By	Amount Dec. 31, 202 per Audit <u>Report</u>	21 Amount 2022 <u>Budge</u>	Resulting	from as at	
Emergency Authorization -					
Municipal*	\$	\$	\$	\$	_
Emergency Authorization -		•		_	
Schools	\$	\$	\$	\$	_
Overexpenditure of Appropriations	\$	\$	\$	\$	
	\$	\$	\$	\$	_
	\$	\$	\$	\$	-
	\$	\$	\$	\$	_
	\$	\$	\$\$	\$	_
	\$	\$	\$\$	\$	_
	\$	\$	\$	\$	_
TOTAL DEFERRED CHARGES	\$	\$	\$	\$	

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

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

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

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

	<u>In Favor of</u>	On Account of	Date Entered	Amount	Appropriated for in Budget of Year 2022
1.			\$		
2.			\$_		
3.			\$		
4.			\$_		

heet 2

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

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

Date	Purpose	Amount	Not Less Than	Balance	20	CED IN 022	Balance
		Authorized	1/5 of Amount Authorized*	Dec. 31, 2021	By 2022 Budget	Canceled By Resolution	Dec. 31, 2022
							-
							-
							-
						-	
							-
							_
							_
							-
							_
							-
							-
							-
							-
							-
	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, 2022' must be entered here and then raised in the 2023 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	Not Less Than	Balance	REDUCED IN 2022		Balance
	·	Authorized	1/3 of Amount Authorized*	Dec. 31, 2021	By 2022 Budget	Canceled By Resolution	Dec. 31, 2022
							-
							-
-							-
-							-
							-
							-
							-
							_
							-
							-
							-
							-
							-
							_
	Totals	_	_	_	_	_	_

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

Chief Financial Officer * Not less than one-third (1/3) of amount authorized but not more than the amount in the column 'Balance Dec. 31, 2022' must be entered here and then raised in the 2023 budget.

SCHEDULE OF BONDS ISSUED AND OUTSTANDING AND 2023 DEBT SERVICE FOR BONDS

GENERAL CAPITAL BONDS

	7	1	
	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	xxxxxxxx	21,925,000.00	
Issued	xxxxxxxx		
Paid	3,580,000.00	xxxxxxxx	
4-14			
Outstanding - December 31, 2022	18,345,000.00	xxxxxxxx	
	21,925,000.00	21,925,000.00	
2023 Bond Maturities - General Capital Bonds			\$ 3,515,000.00
2023 Interest on Bonds*			
ASSESSMENT SEI	RIAL BONDS		
Outstanding - January 1, 2022	xxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxx	
Outstanding - December 31, 2022	-	XXXXXXXX	
	-	_	
2023 Bond Maturities - Assessment Bonds	\$		
2023 Interest on Bonds*		\$	
Total "Interest on Bonds - Debt Service" (*Items)	\$ 538,625.00		

LIST OF BONDS ISSUED DURING 2022

Purpose	2023 Maturity	Amount Issued	Date of Issue	Interest Rate
, , , , , , , , , , , , , , , , , , ,				
Total	-	-		

SCHEDULE OF LOANS ISSUED AND OUTSTANDING AND 2023 DEBT SERVICE FOR LOANS

GREEN TRUST LOAN

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	xxxxxxxx	379,876.58	
Issued	xxxxxxxx		
Paid	72,981.88	xxxxxxxx	
Refunded			
Outstanding - December 31, 2022	306,894.70	xxxxxxxx	
	379,876.58	379,876.58	
2023 Loan Maturities			\$ 74,448.81
2023 Interest on Loans	\$ 5,767.51		
Total 2023 Debt Service for Green Trust Loan			\$ 80,216.32
LOA	N		
Outstanding - January 1, 2022	xxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxx	
Outstanding - December 31, 2022	-	xxxxxxxx	
2023 Loan Maturities	\$		
2023 Interest on Loans	\$		
Total 2023 Debt Service for Loan			\$ -

LIST OF LOANS ISSUED DURING 2022

Purpose	2023 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	-			

SCHEDULE OF BONDS ISSUED AND OUTSTANDING AND 2023 DEBT SERVICE FOR BONDS

TYPE I SCHOOL TERM BONDS

	Debit	Credit	2023 Deb	t Service
Outstanding - January 1, 2022	xxxxxxxx			
Paid		xxxxxxxx]	
Outstanding - December 31, 2022	-	xxxxxxxx		
	_	-		
2023 Bond Maturities - Term Bonds		\$		
2023 Interest on Bonds		\$		
TYPE I SCHOOL S	ERIAL BONDS			
Outstanding - January 1, 2022	xxxxxxxx			
Issued	xxxxxxxx			
Paid		xxxxxxxx	_	
Outstanding - December 31, 2022	_	xxxxxxxx		
		_		
2023 Interest on Bonds		\$		
2023 Bond Maturities - Term Bonds			\$	
Total "Interest on Bonds - Type I School Debt Serv	rice" (*Items)		\$	-
LIST OF BONI	OS ISSUED DU	JRING 2022		
Purpose	2023 Maturity -01	Amount Issued -02	Date of Issue	Interest Rate
		-02	Issue	_ Rate
Total	-	-		
2023 INTEREST REQUIREM	MENT - CURREN	NT FUND DEBT Outstanding	ONLY 2023 In	nterest
		Dec. 31, 2022	Require	

heet 33

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, 2022	Date of Maturity	Rate of Interest	2023 Budget	Requirements For Interest**	Interest Computed to (Insert Date)

			D-0.0.10.10	WP (1974)	The state of the s			
Page Totals	-		-			-	-	

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

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

All notes with an original date of issue of 2020 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2023 or written intent of permanent financing submitted with statement.

(Do not crowd - add additional sheets)

^{*&}quot;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.

^{**} 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	Original Date of	Amount of Note	Date of	Rate of	2023 Budget Requirements		Computed to
	Issued	Issue*	Outstanding Dec. 31, 2022	Maturity	Interest	For Principal	For Interest**	(Insert Date)
PREVIOUS PAGE TOTALS	-		_			-	_	
								,
· · · · · · · · · · · · · · · · · · ·								
PAGE TOTALS	-		-			-	_	

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

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

All notes with an original date of issue of 2020 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2023 or written intent of permanent financing submitted with statement.

(Do not crowd - add additional sheets)

^{*&}quot;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.

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

Sheet 34a

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount Lease Obligation Outstanding	2023 Budget Requirements			
	Dec. 31, 2022	For Principal	For Interest/Fees		
1.					
2.					
3.					
4.					
5.					
6.					
7.					
8.					
9.					
10.					
11.					
12.					
13.					
14.					
Total	_	_			

(Do not crowd - add additional sheets)

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - January 1, 2022		2022	Other	Expended	Authorizations	Balance - December 31, 2022	
not merely designate by a code number.	Funded	Unfunded	Authorizations		·	Canceled	Funded	Unfunded
General Improvements:								
1997-23 Various Capital Improvements	9,768.28						9,768.28	_
1996-07 Various Capital Improvements								-
2001-13,	8,900.00						8,900.00	-
2000-19 Improvements to Schenck Farm	2,618.00						2,618.00	_
2004-30 Impvts. to the Schenck Farm Homestead	1,682.00						1,682.00	_
2007-10 Various Capital Improvements				6,445.42	6,445.42			-
2008-11 Various Capital Improvements	3,600.20			9,511.15	10,601.15		2,510.20	_
2008-26 Sanitary Sewer System Improvements	365,438.02			329,804.41	347,295.10		347,947.33	_
2009-14 Various Capital Improvements	8,835.94	99,854.76		13,916.25	14,014.35		9,007.84	99,58 4 .7 6
2009-15 Princeton Junction Redevelopment Plan		39,832.46		47,509.79	47,509.79			39,832.46
2010-18 Various Capital Improvements	453,963.38	_		109,387.10	109,387.10		453,963.38	-
2010-19 Meadow Road Improvements	229,144.60	_					229,144.60	-
2011-08 Various Capital Improvements	219,145.64			39,168.75	39,168.75		219,145.64	-
2011-14 Various Capital Improvements	139,144.82			3,431.23	3,431.23		139,144.82	_
2012-08 Various Capital Improvements	387,787.81			19,974.49	20,959.49		386,802.81	-
2012-09 Various Capital Improvements	68,630.95			2,772.00	4,982.00		66,420.95	_
2013-09 Various Capital Improvements	290,588.82			50,827.12	164,688.25		176,727.69	-
Place an * before each item of "Improvement" which represent	2,189,248.46	139,687.22	_	632,747.71	768,482.63	-	2,053,783.54	139,417.22

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

	IMPROVEMENTS Specify each authorization by purpose. Do		Balance - January 1, 2022		Other	Expended	Authorizations	Balance - December 31, 2022		
n	ot merely designate by a code number.	Funded	Unfunded	Authorizations		·	Canceled	Funded	Unfunded	
PREVIOL	JS PAGE TOTALS	2,189,248.46	139,687.22		632,747.71	768,482.63	-	2,053,783.54	139,417.22	
General I	mprovements (Continued):									
2014-13	Various Capital Improvements	29,386.81	268,000.00		71,218.00	73,608.00		26,996.81	268,000.00	
2015-06	Various Capital Improvements	597,939.35	48,000.00		58,641.08	60,534.84		596,045.59	48,000.00	
2016-07	Improvements to Road Intersections				36.01	36.01			-	
2016-09	Various Capital Improvements	559,886.66	56,250.00		78,320.67	103,590.83		534,616.50	56,250.0 0	
2016-11	Duck Pond Run Sewer Interceptor	395,248.80	_					395,248.80	-	
2016-26	Update Capital Improvement Program				10,447.23	10,447.23			-	
2017-20	Public Land Maintenance	7,732.51						7,732.51	-	
2017-21	Various Capital Improvements	1,011,366.26	80,250.00		57,486.99	188,051.14		880,802.11	80,250.0 0	
2018-15	Various Capital Improvements	805,730.73	674,300.00		384,465.07	684,799.77		505,396.03	674,300.00	
2018-16	Public Land Maintenance	4,324.29	-					4,324.29	_	
2018-21	Road Improvements	55,240.31	_		19,758.12	19,758.12		55,240.31	-	
2019-17	Public Land Maintenance	14,230.00						14,230.00	_	
2019-18	Various Capital Improvements		2,434,877.17		545,948.18	1,654,788.80			1,326,036.55	
2019-33	Improvements to Municipal Complex		1,034,827.18		899,451.82	1,320,248.81			614,030.19	
2020-14	Various Capital Improvements		4,006,040.69		1,466,776.26	3,040,602.28			2,432,214.67	
2021-14	Various Capital Improvements		6,925,962.36		990,266.99	1,719,848.02			6,196,381.33	
2022-08	Various Capital Improvements			8,437,115.00		1,584,556.87			6,852,558.1 3	
	PAGE TOTALS	5,670,334.18	15,668,194.62	8,437,115.00	5,215,564.13	11,229,353.35		5,074,416.49	18,687,438.09	

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

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - January 1, 2022	2022	Other	Expended	Authorizations	Balance - December 31, 2022		
not merely designate by a code number.	Funded	Unfunded	Authorizations		'	Canceled	Funded	Unfunded
PREVIOUS PAGE TOTALS	5,670,334.18	15,668,194.62	8,437,115.00	5,215,564.13	11,229,353.35	_	5,074,416.49	18,687,438.09
2020-15 Improvements to Swimming Pool Complex		9,675.10			9,675.10			
PAGE TOTALS	5,670,334.18	15,677,869.72	8,437,115.00	5,215,564.13	11,239,028.45	-	5,074,416.49	18,687,438.09

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

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - January 1, 2022		2022	Other	Expended	Authorizations	Balance - December 31, 2022	
not merely designate by a code number.	Funded	Unfunded	Authorizations		·	Canceled	Funded	Unfunded
PREVIOUS PAGE TOTALS	5,670,334.18	15,677,869.72	8,437,115.00	5,215,564.13	11,239,028.45	-	5,074,416.49	18,687,438.09
Open Space Improvements:								
2006-11 Underground Storage Tank Remediation	25,000.00			•			25,000.00	_
2007-11 Various Open Space Improvements				4,550.00	4,550.00			-
2013-08 Parks Open Space Development	97,625.00				77,007.00		20,618.00	-
2014-12 Various Open Space Improvements	200,545.11			1,725.15	191,225.15		11,045.11	(0.00)
2015-07 Various Open Space Improvements	200,000.00			1,045.50	1,045.50		200,000.00	-
2017-20 Various Open Space Improvements	200,000.00			579.53	579.53		200,000.00	
2018-06 Acquisition of the Censoni Parcel	26,714.49						26,714.49	_
2018-16 Various Open Space Improvements	218,044.87			1,765.13	19,810.00		200,000.00	-
2019-17 Various Open Space Improvements	321,302.06			11,864.96	14,007.87		319,159.15	-
2019-28 Acquisition of Applegate Parcel	7,293.31			290.99	290.99		7,293.31	<u>-</u>
2020-07 Open Space Acquisition - Consultant		···		6,016.01	6,016.01			_
2020-16 Various Open Space Improvements	385,615.67			8,440.51	74,056.18		320,000.00	-
2021-13 Various Open Space Improvements	410,000.00				1,682.23		408,317.77	_
2022-07 Various Open Space Improvements			445,000.00		11,150.00		433,850.00	~
GRAND TOTALS	7,762,474.69	15,677,869.72	8,882,115.00	5,251,841.91	11,640,448.91		7,246,414.32	18,687,438.09

GENERAL CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2022	xxxxxxxx	106,704.58
Received from 2022 Budget Appropriation*	xxxxxxxx	386,350.00
	xxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	xxxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxxx	xxxxxxxx
		xxxxxxxx
Appropriated to Finance Improvement Authorizations	378,815.00	xxxxxxxx
		XXXXXXXX
Balance - December 31, 2022	114,239.58	xxxxxxxx
	493,054.58	493,054.58

^{*}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.

GENERAL CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit	Credit
Balance - January 1, 2022	xxxxxxxx	
Received from 2022 Budget Appropriation*	xxxxxxxx	
Received from 2022 Emergency Appropriation*	xxxxxxxx	
		xxxxxxxxx
Appropriated to Finance Improvement Authorizations		xxxxxxxx
		xxxxxxxx
Balance - December 31, 2022	_	xxxxxxxx
•		-

^{*}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.

CAPITAL IMPROVEMENTS AUTHORIZED IN 2022 AND DOWN PAYMENTS (N.J.S.A. 40A:2-11)

Purpose	Amount Appropriated	Total Obligations Authorized	ons Provided by So		Obligations Provided by Sou	
2022-07	8,437,115.00	7,576,300.00	378,815.00	482,000.00		
2022-08	445,000.00			445,000.00		
Total	8,882,115.00	7,576,300.00	378,815.00	927,000.00		

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

GENERAL CAPITAL FUND

STATEMENT OF CAPITAL SURPLUS YEAR - 2022

	Debit	Credit
Balance - January 1, 2022	xxxxxxxx	639,068.50
Premium on Sale of Bonds	xxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxx	
Appropriated to Finance Improvement Authorizations		xxxxxxxx
Appropriated to 2022 Budget Revenue	450,000.00	XXXXXXXX
Balance - December 31, 2022	189,068.50	xxxxxxxx
	639,068.50	639,068.50

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 2022 was					\$	180,	,642,3	36.63
	2.	Amount of Item 1 Collected in 2022 ((*)			\$	180,12	25,732.78	_	
	3.	Seventy (70) percent of Item 1					\$	126,	449,6	35.64
	(*) lr	ncluding prepayments and overpaymer	nts a	pplied.						
		· · · · · · · · · · · · · · · · · · ·								
B.	1.	Did any maturities of bonded obligation	ons (or notes	fall due	during th	ie year 20)22?		
		Answer YES or NOYes								
	2.	Have payments been made for all bo December 31, 2022?	nded	d obligati	ons or r	notes due	on or be	fore		
		Answer YES or NO Yes		If answe	r is "NC)" give de	tails			
		NOTE: If answer to Item B1 is YES	, the	en Item E	32 musi	t be ansv	wered			
	·									
		s the appropriation required to be inclu- s or notes exceed 25% of the total appr ? Answer YES or NO								
_										
D.	1.	Cash Deficit 2021							\$	N/A
	2.	4% of 2021 Tax Levy for all purposes		evy	\$			=	¢	
	3.	Cash Deficit 2022	_,	Cvy	Ψ_				Ψ	NI/A
									Φ	N/A
	4.	4% of 2022 Tax Levy for all purposes		evy	\$			=	\$	
	· · · · · · · · · · · · · · · · · · ·									
Ε.		<u>Unpaid</u>		<u>20</u>	<u>)21</u>		<u>202</u>	<u>2</u>		<u>Total</u>
	1.	State Taxes	\$			\$			_\$	
	2.	County Taxes	\$			\$	1,27	4,226.60	- _\$	1,274,226.60
	3.	Amounts due Special Districts								
			\$_			\$		-	_\$	_
	4.	Amount due School Districts for Scho	ol Ta	ax						
			\$			\$		1.00	_\$	1.00

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 2022, please observe instructions of Sheet 2.