



**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 **EAST 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 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)

(Address)

(Phone Number)

(Fax Number)

Certified by me

this \_\_\_\_\_ day \_\_\_\_\_, 2023

**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 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)).

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.

<b>Municipality:</b>	TOWNSHIP OF EAST WINDSOR
<b>Chief Financial Officer:</b>	Scott M. Frueh
<b>Signature:</b>	finance@east-windsor.nj.us
<b>Certificate #:</b>	N-1665
<b>Date:</b>	28-Feb

**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.

<b>Municipality:</b>	TOWNSHIP OF EAST WINDSOR
<b>Chief Financial Officer:</b>	
<b>Signature:</b>	
<b>Certificate #:</b>	
<b>Date:</b>	

216004879

Fed I.D. #

TOWNSHIP OF EAST WINDSOR

Municipality

MERCER

County

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

Fiscal Year Ending: December 31, 2022

	(1) Federal programs Expended (administered by the state)	(2) State Programs Expended	(3) Other Federal Programs Expended
TOTAL	\$ <u>2,139,813.96</u>	\$ <u>537,143.48</u>	\$ <u>                    </u>

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

- Single Audit
- Program Specific Audit
- Financial Statement Audit Performed in Accordance With Government Auditing Standards (Yellow Book)

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

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

finance@east-windsor.nj.us  
Signature of Chief Financial Officer

2/10/2023  
Date

**IMPORTANT !**  
**READ INSTRUCTIONS**

**INSTRUCTIONS**

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

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

**CERTIFICATION**

I hereby certify that there was no "utility fund" on the books of account and there was no utility owned and operated by the           **TOWNSHIP**           of           **EAST WINDSOR**          , County of           **MERCER**           during the year 2022 and that sheets 40 to 68 are unnecessary.

I have therefore removed from this statement the sheets pertaining only to utilities.

Name	<u>          finance@east-windsor.nj.us          </u>
Title	<u>          Chief Financial Officer          </u>

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

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**MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2022**

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2023 and filed with the County Board of Taxation on January 10, 2023 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of \$           2,859,050,300.00          

          tax\_assessor@windsor.nj.us            
SIGNATURE OF TAX ASSESSOR  
  
          **TOWNSHIP OF EAST WINDSOR**            
MUNICIPALITY  
  
          **MERCER**            
COUNTY



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

**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	17,214,506.35	2,893.52
APPROPRIATION RESERVES		2,207,080.70
ENCUMBRANCES PAYABLE		528,238.09
CONTRACTS PAYABLE		
TAX OVERPAYMENTS		11,004.12
PREPAID TAXES		735,297.97
ACCOUNTS PAYABLE		222,126.51
DUE TO GRANT FUND		28,000.00
DUE TO STATE:		
MARRIAGE LICENCE		6,250.00
DCA TRAINING FEES		29,051.00
DOMESTIC PARTNERSHIP FEES		700.00
LOCAL SCHOOL TAX PAYABLE		-
REGIONAL SCHOOL TAX PAYABLE		-
REGIONAL H.S.TAX PAYABLE		-
COUNTY TAX PAYABLE		54,601.70
DUE COUNTY - ADDED & OMMITTED		45,877.21
SPECIAL DISTRICT TAX PAYABLE		16,464.63
RESERVE FOR TAX APPEAL		-
PREPAID PAYMENT IN LIEU OF TAXES DUE TO COUNTY		151,700.32
RESERVE FOR INSURANCE PROCEEDS		4,112.47
RESERVE FOR SIGN 571/LANNING BOULEVARD		2,270.00
RESERVE FOR AMBULANCE		18,500.00
RESERVE FOR SUPERSTORM SANDY INSURANCE PROCEEDS		6,960.00
RESERVE FOR SUPERSTORM SANDY FEMA		1,936.17
RESERVE FOR HURRICANE IRENE INSURANCE PROCEEDS		3,455.00
RESERVE FOR HURRICANE IRENE FEMA		4,093.47
RESERVE FOR MUNICIPAL RELIEF FUND		183,480.46
PAGE TOTAL	17,214,506.35	4,264,093.34









**POST CLOSING  
TRIAL BALANCE - TRUST FUNDS  
(Assessment Section Must Be Separately Stated)  
AS AT DECEMBER 31, 2022**

Title of Account	Debit	Credit
<b>ANIMAL CONTROL TRUST FUND</b>		
CASH	4,231.56	
DUE TO - CURRENT		379.00
DUE TO STATE OF NJ		862.20
RESERVE FOR ANIMAL CONTROL TRUST FUND		2,990.36
<b>FUND TOTALS</b>	<b>4,231.56</b>	<b>4,231.56</b>
<b>ASSESSMENT TRUST FUND</b>		
CASH	-	
DUE TO - Prospective Assessments Funded	759,000.00	
RESERVE FOR: Assessments and Liens		759,000.00
<b>FUND TOTALS</b>	<b>759,000.00</b>	<b>759,000.00</b>
<b>MUNICIPAL OPEN SPACE TRUST FUND</b>		
CASH	-	
<b>FUND TOTALS</b>	<b>-</b>	<b>-</b>
<b>LOSAP TRUST FUND</b>		
CASH	-	
<b>FUND TOTALS</b>	<b>-</b>	<b>-</b>

(Do not crowd - add additional sheets)



**POST CLOSING  
TRIAL BALANCE - TRUST FUNDS (CONT'D)**  
(Assessment Section Must Be Separately Stated)  
AS AT DECEMBER 31, 2022

Title of Account	Debit	Credit
Previous Totals	15,717,972.00	2,558,784.24
OTHER TRUST FUNDS (continued)		
Giving Tree Seniors		6,467.75
Mayor's Trust		829.71
Memorial Tree Grove Program		2,005.00
Open Space Contribution		482,743.52
Parking Offenses Adjudication Act		99.84
Public Defender		11,067.32
Recreation Commission		147,670.24
Senior's Program		1,132.18
Senior Center Miscellaneous Account		2,500.00
Gateway Sign Program		3,000.00
Sick Leave		106,833.34
Street Opening Bond		3,000.00
Uniform Fire Safety Act Penalties		20,750.00
Tree Assessment		513.00
Tree Escrow		157,642.00
Affordable Housing		5,864,879.01
Administration & Vehicle Fees		29,874.85
Recreation Donations		293.00
Donated Property Funds		25,000.00
Community Garden Deposits		1,300.00
Off-Tract Improvements:		
Detention Basins		112,897.38
Sidewalks		14,911.98
Tree Assessments		455,414.93
Street Lighting		26,714.32
Transportation Improvements		5,490,121.19
Traffic Signals		40,406.34
Off-Site Traffic Mitigation		150,000.00
AH Thompson Management		259.82
AH Blackpoint		861.04
<b>TOTALS</b>	<b>15,717,972.00</b>	<b>15,717,972.00</b>

(Do not crowd - add additional sheets)



## SCHEDULE OF TRUST FUND RESERVES

<u>Purpose</u>	Amount Dec. 31, 2021 per Audit Report	<u>Receipts</u>	<u>Disbursements</u>	Balance as at Dec. 31, 2022
Animal Control Fund:				-
Animal Control Expenditures	10,848.87	8,470.00	16,328.51	2,990.36
				-
Other Trust Funds:				-
Special Duty Police Services - Prepaid	7,483.41	89,352.46	94,032.13	2,803.74
Affordable Housing - Revolving Loan				-
Program	64,003.76			64,003.76
Drug Alliance Committee	945.00			945.00
Escrow Funds	2,041,551.86	708,446.38	651,287.58	2,098,710.66
Elevator Inspections	17,911.00	14,715.00	19,887.00	12,739.00
Forfeited Property Fund	18,365.38	1,687.37		20,052.75
Giving Tree Seniors	6,467.75			6,467.75
Mayor's Trust	10,894.33	914.34	10,978.96	829.71
Memorial Tree Grove Program	1,970.00	625.00	590.00	2,005.00
Open Space Contribution	328,943.52	153,800.00		482,743.52
Parking Offenses Adjudication Act	59.84	40.00		99.84
Tax Sale Premiums	351,300.00	44,300.00	127,600.00	268,000.00
Tax Title Lien Redemption	6,246.72	182,088.88	97,776.03	90,559.57
Public Defender	7,764.68	35,800.00	32,497.36	11,067.32
Recreation Commission	139,969.07	460,357.01	452,655.84	147,670.24
Senior's Program	1,132.18			1,132.18
Sick Leave	73,246.97	100,000.00	66,413.63	106,833.34
Street Opening Bond	3,000.00			3,000.00
Uniform Fire Safety Act Penalties	18,250.00	2,500.00		20,750.00
Tree Assessment	513.00			513.00
Tree Escrow	257,642.00		100,000.00	157,642.00
Affordable Housing	5,576,562.56	741,289.65	452,973.20	5,864,879.01
Administration & Vehicle Fees	15,621.40	22,598.43	8,344.98	29,874.85
Recreation Donations	293.00			293.00
Donated Property Funds	25,000.00			25,000.00
Community Garden Deposits	800.00	500.00		1,300.00
Gateway Sign Program	15,000.00	3,000.00	15,000.00	3,000.00
Senior Center Misc. Account	2,500.00			2,500.00
Off-Tract Improvements				-
Detention Basins	112,897.38			112,897.38
Sidewalks	14,911.98			14,911.98
Tree Assessments	455,414.93			455,414.93
Street Lighting	26,714.32			26,714.32
<b>PAGE TOTAL</b>	\$ 9,614,224.91	\$ 2,570,484.52	\$ 2,146,365.22	\$ 10,038,344.21





## 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, 2021	RECEIPTS					Disbursements	Balance Dec. 31, 2022
		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



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

AS AT DECEMBER 31, 2022

Title of Account	Debit	Credit
PREVIOUS PAGE TOTALS	32,096,985.05	10,623,784.07
RESERVE FOR:		
PURCHASE OF OPEN SPACE		88.49
WARD STREET BUILDING		64,427.75
INSTALLATION OF TRAFFIC LIGHT		6,050.00
ROAD REPAIR - TWIN RIVERS DRIVE NORTH		820.60
PROSPECTIVE ASSESSMENTS RAISED BY TAXATION		20,472.00
BOND ANTICIPATION NOTES PAYABLE		-
GENERAL SERIAL BONDS		12,990,000.00
TYPE 1 SCHOOL BONDS		-
LOANS PAYABLE		134,450.33
CAPITAL LEASES PAYABLE		-
RESERVE FOR CAPITAL PROJECTS		
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		1,204,735.64
UNFUNDED		4,548,017.26
ENCUMBRANCES PAYABLE		1,525,677.34
RESERVE TO PAY BANS		
CAPITAL IMPROVEMENT FUND		64,509.93
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL FUND BALANCE		913,951.64
	32,096,985.05	32,096,985.05

(Do not crowd - add additional sheets)



# CASH RECONCILIATION DECEMBER 31, 2022 (cont'd)

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

Capital - General:	
Investors Bank #857169093	304,058.49
Investors Bank #857169174	7,707.84
Investors Bank #857169379	84.59
Current Fund:	
Investors Bank #857169182	14,256,814.46
Trust - Dog License (Animal Control):	
Investors Bank #857169085	4,406.56
Trust - Other:	
Investors Bank #857169131	938,729.61
Investors Bank #857169166	20,052.75
Investors Bank #857169042	6,291,587.00
Investors Bank #857169204	3,262,245.80
Investors Bank #857169425	2,133,963.34
Investors Bank #857169417	470,073.97
Investors Bank #857169190	2,173,326.63
Investors Bank #857169077	148,852.08
Investors Bank #857169050	268,000.00
Investors Bank #857169069	90,559.57
Public Assistance:	
Investors Bank #857169107	18,121.86
Investors Bank #857169239	2,826.58
Investors Bank #857169115	20,618.84
Special Garbage District:	
Investors Bank #857169123	1,368,192.21
Federal and State Grants:	
Investors Bank #857169158	997,334.44
PAGE TOTAL	
	32,777,556.62

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
Drunk Driving Enforcement Fund						-
Municipal Alliance on Alcoholism and Drug Abuse	26,110.00		8,900.00			17,210.00
Clean Communities Grant						-
New Jersey Transit Operating Bus Shuttle	263,989.36	150,000.00				413,989.36
New Jersey Transit Operating Bus Shuttle - Local Match						-
Recycling Tonnage Grant						-
Bullet Proof Vest Partnership Grant	3,709.32					3,709.32
Drive Sober or Get Pulled Over - Year End Holiday Crackdown	6,000.00		6,000.00			-
Drive Sober or Get Pulled Over - Labor Day Crackdown						-
Body Armor Replacement Fund		2,097.78	2,097.78			-
Bus Grant Matching Share:						-
Mercer County	10,400.00	10,400.00				20,800.00
Hightstown	2,180.00	2,180.00				4,360.00
Small Cities Grant						-
Distracted Driving Crackdown		7,000.00	7,000.00			-
Child Passenger Safety Grant	6.04	7,500.00	6,409.84			1,096.20
Sustainable NJ Etra Park	5,000.00					5,000.00
2019 Mercer Play Round 2	475,000.00					475,000.00
American Rescue Plan Act		1,428,097.76	1,428,097.76			-
<b>PAGE TOTALS</b>	<b>792,394.72</b>	<b>1,607,275.54</b>	<b>1,458,505.38</b>	<b>-</b>	<b>-</b>	<b>941,164.88</b>





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

Grant	Balance Jan. 1, 2022	2022 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2022
PREVIOUS PAGE TOTALS	2,285,534.72	1,932,010.54	2,297,669.01	-	-	1,919,876.25
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
TOTALS	2,285,534.72	1,932,010.54	2,297,669.01	-	-	1,919,876.25

Sheet 10  
Totals

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

Grant	Balance Jan. 1, 2022	Transferred from 2022 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2022
		Budget	Appropriation By 40A:4-87				
Drunk Driving Enforcement Fund	22,826.08		6,190.14	1,824.09			27,192.13
Municipal Alliance on Alcoholism and Drug Abuse	14,843.00			9,670.00			5,173.00
Clean Communities Grant	64,677.84		54,339.83	54,037.10			64,980.57
NJ Transit Operating Bus Shuttle							-
Grant Funds	172,382.85		150,000.00	216,925.78	36,130.99		141,588.06
Matching Funds	16,803.42	28,000.00		51,480.42	9,194.16		2,517.16
Recycling Tonnage Grant			39,225.00				39,225.00
Bullet Proof Vest Partnership Grant	8,531.60			8,531.60			-
Drive Sober or Get Pulled Over - Year End Holiday Crackdown	6,000.00		7,000.00				13,000.00
Drive Sober or Get Pulled Over - Labor Day Crackdown	6,000.00						6,000.00
Body Armor Replacement Fund	3,697.40	2,097.78		3,567.52			2,227.66
Bus Grant Matching Share							-
Mercer County	14,436.87	10,400.00		24,836.87	948.49		948.49
Hightstown	4,417.09	2,180.00		3,883.50	182.40		2,895.99
Small Cities Grant							-
Stormwater Management Grant	5,494.63						5,494.63
Distracted Driving Crackdown			7,000.00				7,000.00
Child Passenger Safety Grant			7,500.00	709.84			6,790.16
Sustainable NJ Etra Park							-
<b>PAGE TOTALS</b>	<b>340,110.78</b>	<b>42,677.78</b>	<b>271,254.97</b>	<b>375,466.72</b>	<b>46,456.04</b>	<b>-</b>	<b>325,032.85</b>

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

Grant	Balance Jan. 1, 2022	Transferred from 2022 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2022
		Budget	Appropriation By 40A:4-87				
PREVIOUS PAGE TOTALS	340,110.78	42,677.78	271,254.97	375,466.72	46,456.04	-	325,032.85
Transportation Bus Grant - Mercer County	10,000.00						10,000.00
American Rescue Plan Act of 2021	1,428,097.76	1,428,097.76		1,847,829.75	1,825.00		1,010,190.77
New Jersey Department of Transportation							-
Oak Branch Road and Various Streets				66,999.98	66,999.98		-
Hawthorne Lane and Connecting Streets	600,000.00			600,000.00			-
2021 Walmart Community Grant	1,000.00						1,000.00
2021 Strengthening Local Public Health Capacity Grant							-
2022 Strengthening Local Public Health Capacity Grant	248,642.47			190,122.68	58,660.38		117,180.17
Covid-19 Vaccine Supplemental Funding Program	41,864.22		50,000.00	54,526.84	1,864.99		39,202.37
Community Forestry Program							-
DVRPC UTT Extension Phase VIII				227,888.00	227,888.00		-
Body Worn Camera Grant	91,710.00			3,180.00			88,530.00
NJACCHO COVID-19 Grant	153.18						153.18
COVID FEMA PW1089			73,564.38				73,564.38
COVID FEMA PW1361			84,178.48				84,178.48
AUROBINDO PHARMA NNO			1,000.00	869.00			131.00
HOVIONE NNO			500.00	500.00			-
WALMART NNO			1,000.00	761.86			238.14
PAGE TOTALS	2,761,578.41	1,470,775.54	481,497.83	3,368,144.83	403,694.39	-	1,749,401.34

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

Grant	Balance Jan. 1, 2022	Transferred from 2022 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2022
		Budget	Appropriation By 40A:4-87				
PREVIOUS PAGE TOTALS	2,761,578.41	1,470,775.54	481,497.83	3,368,144.83	403,694.39	-	1,749,401.34
SFY2022 Local Efficiency Achievement Program	100,000.00			83,499.50			16,500.50
2023 Strengthening Local Public Health Capacity Grant			274,735.00	97,616.58			177,118.42
2019 Mercer at Play, Round 2 East Windsor				555,002.40	630,002.40		75,000.00
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
<b>PAGE TOTALS</b>	<b>2,861,578.41</b>	<b>1,470,775.54</b>	<b>756,232.83</b>	<b>4,104,263.31</b>	<b>1,033,696.79</b>	<b>-</b>	<b>2,018,020.26</b>

Sheet  
11.2





## \*LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance - January 1, 2022	XXXXXXXXXX	XXXXXXXXXX
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	
Paid		XXXXXXXXXX
Balance - December 31, 2022	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	-	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2022 - 2023)		XXXXXXXXXX
	-	-

\* 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, 2022	XXXXXXXXXX	XXXXXXXXXX
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	61,827,096.00
Levy Calendar Year 2022	XXXXXXXXXX	
Paid	61,827,096.00	XXXXXXXXXX
Balance - December 31, 2022	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	-	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2022 - 2023)		XXXXXXXXXX
# Must include unpaid requisitions.	61,827,096.00	61,827,096.00

## REGIONAL HIGH SCHOOL TAX

	Debit	Credit
Balance - January 1, 2022	XXXXXXXXXX	XXXXXXXXXX
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	
Paid		XXXXXXXXXX
Balance - December 31, 2022	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	-	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2022 - 2023)		XXXXXXXXXX
# Must include unpaid requisitions.	-	-



## COUNTY TAXES PAYABLE

	Debit	Credit
Balance - January 1, 2022	XXXXXXXXXX	XXXXXXXXXX
County Taxes	XXXXXXXXXX	54,601.70
Due County for Added and Omitted Taxes	XXXXXXXXXX	96,990.15
2022 Levy:	XXXXXXXXXX	XXXXXXXXXX
General County	XXXXXXXXXX	17,650,901.01
County Library	XXXXXXXXXX	1,814,944.79
County Health	XXXXXXXXXX	
County Open Space Preservation	XXXXXXXXXX	812,425.24
Due County for Added and Omitted Taxes	XXXXXXXXXX	45,877.21
Paid	20,375,261.19	XXXXXXXXXX
Balance - December 31, 2022	XXXXXXXXXX	XXXXXXXXXX
County Taxes	54,601.70	XXXXXXXXXX
Due County for Added and Omitted Taxes	45,877.21	XXXXXXXXXX
	20,475,740.10	20,475,740.10

## SPECIAL DISTRICT TAXES

	Debit	Credit
Balance - January 1, 2022	XXXXXXXXXX	16,464.63
2022 Levy: (List Each Type of District Tax Separately - See Footnote)	XXXXXXXXXX	XXXXXXXXXX
Fire -	XXXXXXXXXX	XXXXXXXXXX
Sewer -	XXXXXXXXXX	XXXXXXXXXX
Water -	XXXXXXXXXX	XXXXXXXXXX
Garbage - 1	XXXXXXXXXX	2,322,140.00
	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
Total 2022 Levy	XXXXXXXXXX	2,322,140.00
Paid	2,322,140.00	XXXXXXXXXX
Balance - December 31, 2022	16,464.63	XXXXXXXXXX
	2,338,604.63	2,338,604.63

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	3,323,000.00	3,323,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government Services			-
Miscellaneous Revenue Anticipated:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Adopted Budget	7,945,545.56	8,269,088.36	323,542.80
Added by N.J.S.A. 40A:4-87 (List on 17a)	756,232.83	756,232.83	-
			-
			-
<b>Total Miscellaneous Revenue Anticipated</b>	<b>8,701,778.39</b>	<b>9,025,321.19</b>	<b>323,542.80</b>
Receipts from Delinquent Taxes	400,000.00	404,359.34	4,359.34
Amount to be Raised by Taxation:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(a) Local Tax for Municipal Purposes	12,380,019.98	xxxxxxxxxx	xxxxxxxxxx
(b) Addition to Local District School Tax		xxxxxxxxxx	xxxxxxxxxx
(c) Minimum Library Tax		xxxxxxxxxx	xxxxxxxxxx
Total Amount to be Raised by Taxation	12,380,019.98	12,974,603.95	594,583.97
	<b>24,804,798.37</b>	<b>25,727,284.48</b>	<b>922,486.11</b>

## ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	xxxxxxxxxx	96,492,988.20
Amount to be Raised by Taxation	xxxxxxxxxx	xxxxxxxxxx
Local District School Tax	-	xxxxxxxxxx
Regional School Tax	61,827,096.00	xxxxxxxxxx
Regional High School Tax	-	xxxxxxxxxx
County Taxes	20,278,271.04	xxxxxxxxxx
Due County for Added and Omitted Taxes	45,877.21	xxxxxxxxxx
Special District Taxes	2,322,140.00	xxxxxxxxxx
Municipal Open Space Tax		xxxxxxxxxx
Municipal Arts and Culture Tax		xxxxxxxxxx
Reserve for Uncollected Taxes	xxxxxxxxxx	955,000.00
Deficit in Required Collection of Current Taxes (or)	xxxxxxxxxx	-
Balance for Support of Municipal Budget (or)	12,974,603.95	xxxxxxxxxx
*Excess Non-Budget Revenue (see footnote)		xxxxxxxxxx
*Deficit Non-Budget Revenue (see footnote)	xxxxxxxxxx	
*These items are applicable only when there is no "Amount to be Raised by Taxation" in the "Budget" column of the statement at the top of this sheet. In such instances, any excess or deficit in the above allocation would apply to "Non-Budget Revenue" only.	<b>97,447,988.20</b>	<b>97,447,988.20</b>





## STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2022

2022 Budget As Adopted		24,048,565.54
2022 Budget - Added by N.J.S.A. 40A:4-87		756,232.83
Appropriated for 2022 (Budget Statement Item 9)		24,804,798.37
Appropriated for 2022 by Emergency Appropriation (Budget Statement Item 9)		
Total General Appropriations (Budget Statement Item 9)		24,804,798.37
Add: Overexpenditures (see footnote)		
Total Appropriations and Overexpenditures		24,804,798.37
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	21,342,202.73	
Paid or Charged - Reserve for Uncollected Taxes	955,000.00	
Reserved	2,207,080.70	
Total Expenditures		24,504,283.43
Unexpended Balances Canceled (see footnote)		300,514.94

**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:	XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues anticipated	XXXXXXXXXX	323,542.80
Delinquent Tax Collections	XXXXXXXXXX	4,359.34
	XXXXXXXXXX	
Required Collection of Current Taxes	XXXXXXXXXX	594,583.97
Unexpended Balances of 2022 Budget Appropriations	XXXXXXXXXX	300,514.94
Miscellaneous Revenue Not Anticipated	XXXXXXXXXX	105,253.31
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	39,071.00
Unexpended Balances of 2021 Appropriation Reserves	XXXXXXXXXX	2,748,269.13
Prior Years Interfunds Returned in 2022	XXXXXXXXXX	
Due From Other Trust		6,050.98
Deductions allowed By Tax Collector - Prior Year Taxes 2021		302.05
Deductions Disallowed By Tax Collector - Prior Year Taxes 2021	4,000.00	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)	XXXXXXXXXX	XXXXXXXXXX
Balance - January 1, 2022	-	XXXXXXXXXX
Balance - December 31, 2022	XXXXXXXXXX	-
Deficit in Anticipated Revenues:	XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated	-	XXXXXXXXXX
Delinquent Tax Collections	-	XXXXXXXXXX
		XXXXXXXXXX
Required Collection on Current Taxes	-	XXXXXXXXXX
Interfund Advances Originating in 2022		XXXXXXXXXX
Due From General Capital	1,673,975.37	
Due From Other Trust	969.76	
Deficit Balance - To Trial Balance (Sheet 3)	XXXXXXXXXX	-
Surplus Balance - To Surplus (Sheet 21)	2,443,002.39	XXXXXXXXXX
	4,121,947.52	4,121,947.52



**SURPLUS - CURRENT FUND  
YEAR 2022**

	Debit	Credit
1. Balance - January 1, 2022	xxxxxxxxxx	11,140,359.87
2. [REDACTED]	xxxxxxxxxx	
3. Excess Resulting from 2022 Operations	xxxxxxxxxx	2,443,002.39
4. Amount Appropriated in the 2022 Budget - Cash	3,323,000.00	xxxxxxxxxx
5. Amount Appropriated in 2022 Budget - with Prior Written Consent of Director of Local Government Services	-	xxxxxxxxxx
6. [REDACTED]		xxxxxxxxxx
7. Balance - December 31, 2022	10,260,362.26	xxxxxxxxxx
	<b>13,583,362.26</b>	<b>13,583,362.26</b>

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

Cash		14,524,455.60
Investments		
[REDACTED]		
Sub Total		14,524,455.60
Deduct Cash Liabilities Marked with "C" on Trial Balance		4,264,093.34
Cash Surplus		10,260,362.26
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 #		
[REDACTED]		
[REDACTED]		
[REDACTED]		
Total Other Assets		-
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS"		<b>10,260,362.26</b>

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.J. 40A:4-55.1 (Roads and Bridges, etc.) and N.J.S.A. 40A:4-55.13 (Public Exigencies, etc.) to the extent of emergency notes issued and outstanding for such purposes, together with such emergency notes, may be omitted from this analysis.





**ACCELERATED TAX SALE / TAX LEVY SALE - CHAPTER 99**

**To Calculate Underlying Tax Collection Rate for 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)	\$ 96,492,988.20
<i>LESS</i> : Proceeds from Accelerated Tax Sale	
<b>Net Cash Collected</b>	\$ 96,492,988.20
Line 5c (sheet 22) Total 2022 Tax Levy	\$ 97,041,312.14
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is	99.43%

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**(2) Utilizing Tax Levy Sale**

Total of Line 10 Collected in Cash (sheet 22)	\$ 96,492,988.20
<i>LESS</i> : Proceeds from Tax Levy Sale (excluding premium)	
<b>Net Cash Collected</b>	\$ 96,492,988.20
Line 5c (sheet 22) Total 2022 Tax Levy	\$ 97,041,312.14
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is	99.43%

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

	Debit	Credit
1. Balance - January 1, 2022	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey		XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	2,949.60
2. Senior Citizens Deductions Per Tax Billings	12,250.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	69,750.00	XXXXXXXXXX
4. Deductions Allowed By Tax Collector	1,000.00	XXXXXXXXXX
5. Deductions Allowed By Tax Collector - Prior Year Taxes (2021)	302.05	
6.		
7. Deductions Disallowed By Tax Collector	XXXXXXXXXX	777.39
8. Deductions Disallowed By Tax Collector - Prior Year Taxes (2021)	XXXXXXXXXX	4,000.00
9. Received in Cash from State	XXXXXXXXXX	78,468.58
10.		
11.		
12. Balance - December 31, 2022	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	-
Due To State of New Jersey	2,893.52	XXXXXXXXXX
	86,195.57	86,195.57

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

Line 2	12,250.00
Line 3	69,750.00
Line 4	1,000.00
Sub - Total	83,000.00
Less: Line 7	777.39
To Item 10, Sheet 22	82,222.61

**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	XXXXXXXXXX	-
Taxes Pending Appeals	XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals	XXXXXXXXXX	XXXXXXXXXX
Contested Amount of 2022 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, 2022	-	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, 2022	-	-

tax\_collector@east-windsor.nj.us  
Signature of Tax Collector

T-8281  
License #

2/28/2023  
Date

# SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

		Debit	Credit
1. Balance - January 1, 2022		685,969.76	XXXXXXXXXX
A. Taxes	405,613.65	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	280,356.11	XXXXXXXXXX	XXXXXXXXXX
2. Canceled:		XXXXXXXXXX	XXXXXXXXXX
A. Taxes		XXXXXXXXXX	187.32
B. Tax Title Liens		XXXXXXXXXX	
3. Transferred to Foreclosed Tax Title Liens:		XXXXXXXXXX	XXXXXXXXXX
A. Taxes		XXXXXXXXXX	
B. Tax Title Liens		XXXXXXXXXX	
4. Added Taxes		3,393.64	XXXXXXXXXX
5. Added Tax Title Liens		21,333.73	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	710,509.81
8. Totals		710,697.13	710,697.13
9. Balance Brought Down		710,509.81	XXXXXXXXXX
10. Collected:		XXXXXXXXXX	404,359.34
A. Taxes	404,359.34	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens		XXXXXXXXXX	XXXXXXXXXX
11. Interest and Costs - 2022 Tax Sale			XXXXXXXXXX
12. 2022 Taxes Transferred to Liens		20,417.89	XXXXXXXXXX
13. 2022 Taxes		520,882.85	XXXXXXXXXX
14. Balance - December 31, 2022		XXXXXXXXXX	847,451.21
A. Taxes	525,343.48	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	322,107.73	XXXXXXXXXX	XXXXXXXXXX
15. Totals		1,251,810.55	1,251,810.55

16. Percentage of Cash Collections to Adjusted Amount Outstanding  
(Item No. 10 divided by Item No. 9) is **56.91%**

17. Item No.14 multiplied by percentage shown above is **482,284.48** and represents the maximum amount that may be anticipated in 2023.

(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, 2022	156,377.19	XXXXXXXXXX
2. Foreclosed or Deeded in 2022	XXXXXXXXXX	XXXXXXXXXX
3. Tax Title Liens	-	XXXXXXXXXX
4. Taxes Receivable	-	XXXXXXXXXX
5A. <span style="background-color: #cccccc; display: inline-block; width: 150px; height: 1em;"></span>		XXXXXXXXXX
5B. <span style="background-color: #cccccc; display: inline-block; width: 150px; height: 1em;"></span>	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, 2022	XXXXXXXXXX	156,377.19
	156,377.19	156,377.19

**CONTRACT SALES**

	Debit	Credit
15. Balance - January 1, 2022		XXXXXXXXXX
16. 2022 Sales from Foreclosed Property		XXXXXXXXXX
17. Collected*	XXXXXXXXXX	
18. <span style="background-color: #cccccc; display: inline-block; width: 150px; height: 1em;"></span>	XXXXXXXXXX	
19. Balance - December 31, 2022	XXXXXXXXXX	-
	-	-

**MORTGAGE SALES**

	Debit	Credit
20. Balance - January 1, 2022		XXXXXXXXXX
21. 2022 Sales from Foreclosed Property		XXXXXXXXXX
22. Collected*	XXXXXXXXXX	
23. <span style="background-color: #cccccc; display: inline-block; width: 150px; height: 1em;"></span>	XXXXXXXXXX	
24. Balance - December 31, 2022	XXXXXXXXXX	-
	-	-

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.)

<u>Caused By</u>	Amount Dec. 31, 2021 per Audit Report	Amount in 2022 Budget	Amount Resulting from 2022	Balance as at Dec. 31, 2022
Emergency Authorization - Municipal*	\$	\$	\$	\$ -
Emergency Authorization - Schools	\$	\$	\$	\$ -
Overexpenditure of Appropriations	\$	\$	\$	\$ -
	\$	\$	\$	\$ -
	\$	\$	\$	\$ -
	\$	\$	\$	\$ -
	\$	\$	\$	\$ -
	\$	\$	\$	\$ -
	\$	\$	\$	\$ -
<b>TOTAL DEFERRED CHARGES</b>	\$ -	\$ -	\$ -	\$ -

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

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

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

**JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED**

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

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

Sheet 29

Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount Authorized*	Balance Dec. 31, 2021	REDUCED IN 2022		Balance Dec. 31, 2022
					By 2022 Budget	Canceled By Resolution	
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
<b>Totals</b>		-	-	-	-	-	-

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 Authorized	Not Less Than 1/3 of Amount Authorized*	Balance Dec. 31, 2021	REDUCED IN 2022		Balance Dec. 31, 2022
					By 2022 Budget	Canceled By Resolution	
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
		Totals	-	-	-	-	-

Sheet 30

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

\_\_\_\_\_  
 Chief Financial Officer

\* Not less than one-third (1/3) of amount authorized but not more than the amount in the column 'Balance Dec. 31, 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**

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	xxxxxxxxx	14,935,000.00	
Issued	xxxxxxxxx		
Paid	1,945,000.00	xxxxxxxxx	
Outstanding - December 31, 2022	12,990,000.00	xxxxxxxxx	
	14,935,000.00	14,935,000.00	
2023 Bond Maturities - General Capital Bonds			\$ 2,010,000.00
2023 Interest on Bonds*		\$ 326,100.00	
<b>ASSESSMENT SERIAL BONDS</b>			
Outstanding - January 1, 2022	xxxxxxxxx		
Issued	xxxxxxxxx		
Paid		xxxxxxxxx	
Outstanding - December 31, 2022	-	xxxxxxxxx	
	-	-	
2023 Bond Maturities - Assessment Bonds			\$
2023 Interest on Bonds*		\$	
Total "Interest on Bonds - Debt Service" (*Items)			\$ 326,100.00

**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  
NJ ENVIRONMENTAL INFRASTRUCTURE LOAN**

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	xxxxxxxxxx	181,666.09	
Issued	xxxxxxxxxx		
Paid	47,215.76	xxxxxxxxxx	
Refunded			
Outstanding - December 31, 2022	134,450.33	xxxxxxxxxx	
	181,666.09	181,666.09	
2023 Loan Maturities			\$ 46,016.24
2023 Interest on Loans			\$ 1,968.76
Total 2023 Debt Service for NJ ENVIRONMENTAL INFRASTRUCTURE Loan			\$ 47,985.00
<b>GREEN TRUST LOAN</b>			
Outstanding - January 1, 2022	xxxxxxxxxx	15,391.88	
Issued	xxxxxxxxxx		
Paid	15,391.88	xxxxxxxxxx	
Outstanding - December 31, 2022	-	xxxxxxxxxx	
	15,391.88	15,391.88	
2023 Loan Maturities			\$ -
2023 Interest on Loans			\$ -
Total 2023 Debt Service for GREEN TRUST Loan			\$ -

**LIST OF LOANS 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  
LOAN**

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Refunded			
Outstanding - December 31, 2022	-	XXXXXXXXXX	
	-	-	
2023 Loan Maturities			\$
2023 Interest on Loans			\$
Total 2023 Debt Service for Loan			\$ -
<b>LOAN</b>			
Outstanding - January 1, 2022	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2022	-	XXXXXXXXXX	
	-	-	
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 LOANS ISSUED AND OUTSTANDING  
AND 2023 DEBT SERVICE FOR LOANS  
LOAN**

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Refunded			
Outstanding - December 31, 2022	-	XXXXXXXXXX	
	-	-	
2023 Loan Maturities			\$
2023 Interest on Loans			\$
Total 2023 Debt Service for Loan			\$ -
<b>LOAN</b>			
Outstanding - January 1, 2022	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Refunded			
Outstanding - December 31, 2022	-	XXXXXXXXXX	
	-	-	
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 Debt Service
Outstanding - January 1, 2022	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2022	-	XXXXXXXXXX	
	-	-	
2023 Bond Maturities - Term Bonds		\$	
2023 Interest on Bonds		\$	
<b>TYPE I SCHOOL SERIAL BONDS</b>			
Outstanding - January 1, 2022	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2022	-	XXXXXXXXXX	
	-	-	
2023 Interest on Bonds		\$	
2023 Bond Maturities - Term Bonds			\$
Total "Interest on Bonds - Type I School Debt Service" (*Items)			\$ -

**LIST OF BONDS ISSUED DURING 2022**

Purpose	2023 Maturity -01	Amount Issued -02	Date of Issue	Interest Rate
Total	-	-		

**2023 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY**

	Outstanding Dec. 31, 2022	2023 Interest Requirement
1. Emergency Notes	\$	\$
2. Special Emergency Notes	\$	\$
3. Tax Anticipation Notes	\$	\$
4. Interest on Unpaid State & County Taxes	\$	\$
5. <span style="background-color: #cccccc; display: inline-block; width: 100px; height: 1em;"></span>	\$	\$
6. <span style="background-color: #cccccc; display: inline-block; width: 100px; height: 1em;"></span>	\$	\$

## 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		Interest Computed to (Insert Date)
						For Principal	For Interest**	
Page Totals	-		-			-	-	

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 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)

\*\* 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, 2022	Date of Maturity	Rate of Interest	2023 Budget Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest**	
PREVIOUS PAGE TOTALS	-		-			-	-	
PAGE TOTALS	-		-			-	-	

Sheet 33.1

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

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

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

All notes with an original date of issue of 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)

\*\* 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, 2022	Date of Maturity	Rate of Interest	2023 Budget Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest**	
PREVIOUS PAGE TOTALS	-		-			-	-	
PAGE TOTALS	-		-			-	-	

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 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)

\*\* 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, 2022	Date of Maturity	Rate of Interest	2023 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.								
<b>Total</b>			-	-		-	-	

Sheet 34

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

Assessment Notes with an original date of issue of 2020 or prior must be appropriated in full in the 2023 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, 2022	2023 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, 2022		2022 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2022	
	Funded	Unfunded					Funded	Unfunded
94-30 Various Capital Improvements and Purchases	24,717.91				847.00	847.00	24,717.91	
02-08 Various Capital Improvements	69,533.00				11,451.00		58,082.00	
04-19 Various Capital Improvements	3,666.63						3,666.63	
06-01 Various Capital Improvements	0.25						0.25	
07-02 Various Capital Improvements	11,358.77				1,722.41	1,722.41	11,358.77	
08-14 Disbrow Hill Road Playing Field	1,800.60						1,800.60	
09-08 Various Capital Improvements	5,000.00						5,000.00	
11-17 Various Capital Improvements	20,484.64						20,484.64	
12-03; 13-02 Various Capital Improvements	45,728.90						45,728.90	
12-06 Acquisition of Open Space	135,000.00						135,000.00	
13-04 Various Capital Improvements	2,036.25				24,714.75	24,714.75	2,036.25	
13-09 Various Capital Improvements	97,380.78				1,201.00	1.00	96,180.78	
14-08 Various Capital Improvements	57,495.64				38,306.99	35,640.21	54,828.86	
15-02 Parks and Playground Equipment	5,982.68	11,880.00			4,975.55	4,975.55	5,982.68	11,880.00
15-06 Various Road Improvements	64,613.00	30,217.00			45,946.60	9,900.00	28,566.40	30,217.00
15-09 HVAC Improvements	22,426.53				21,080.00	21,080.00	22,426.53	
16-08 Various Capital Improvements	348,453.93	110,960.08			60,888.22	13,055.00	300,620.71	110,960.08
17-02 Various Capital Improvements	59,695.00	71,225.00		2,099.49	25,401.13	25,401.13	61,794.49	71,225.00
17-15 Various Road Improvements	60,982.68				280,993.57	263,981.84	43,970.95	
<b>Page Total</b>	<b>1,036,357.19</b>	<b>224,282.08</b>	<b>-</b>	<b>2,099.49</b>	<b>517,528.22</b>	<b>401,318.89</b>	<b>922,247.35</b>	<b>224,282.08</b>

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, 2022		2022 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2022	
	Funded	Unfunded					Funded	Unfunded
<b>PREVIOUS PAGE TOTALS</b>	1,036,357.19	224,282.08	-	2,099.49	517,528.22	401,318.89	922,247.35	224,282.08
19-01 Various Capital Improvements	335,221.31				365,884.89	85,551.74	54,888.16	
20-07 Various Capital Improvements		3,058,517.92			1,355,881.60	(727,144.09)	-	975,492.23
20-09 Senior Center Expansion				237,775.00	239,242.21	226,185.41	224,718.20	
20-03 Senior Center Site Work			550,000.00	15,600.00	562,718.07		2,881.93	
22-08 Various Capital Improvements			4,015,000.00		666,757.05			3,348,242.95
							-	
							-	
							-	
							-	
							-	
							-	
							-	
							-	
							-	
							-	
							-	
							-	
							-	
<b>PAGE TOTALS</b>	1,371,578.50	3,282,800.00	4,565,000.00	255,474.49	3,708,012.04	(14,088.05)	1,204,735.64	4,548,017.26

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, 2022		2022 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2022	
	Funded	Unfunded					Funded	Unfunded
<b>PREVIOUS PAGE TOTALS</b>	1,371,578.50	3,282,800.00	4,565,000.00	255,474.49	3,708,012.04	(14,088.05)	1,204,735.64	4,548,017.26
<b>PAGE TOTALS</b>	1,371,578.50	3,282,800.00	4,565,000.00	255,474.49	3,708,012.04	(14,088.05)	1,204,735.64	4,548,017.26

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, 2022		2022 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2022	
	Funded	Unfunded					Funded	Unfunded
<b>PREVIOUS PAGE TOTALS</b>	1,371,578.50	3,282,800.00	4,565,000.00	255,474.49	3,708,012.04	(14,088.05)	1,204,735.64	4,548,017.26
<b>GRAND TOTALS</b>	1,371,578.50	3,282,800.00	4,565,000.00	255,474.49	3,708,012.04	(14,088.05)	1,204,735.64	4,548,017.26

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, 2022	XXXXXXXXXX	
Received from 2022 Budget Appropriation*	XXXXXXXXXX	
Received from 2022 Emergency Appropriation*	XXXXXXXXXX	
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance - December 31, 2022	-	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.

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

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Additional Funding Sources
20-03 Senior Center Site Work	550,000.00	550,000.00		NONE
22-08 Various Capital Improvements	4,015,000.00	3,526,500.00	488,500.00	CIF, NJDOT,
Total	4,565,000.00	4,076,500.00	488,500.00	-

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	xxxxxxxxxx	991,951.64
Premium on Sale of Bonds	xxxxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxxxx	
Appropriated to Finance Improvement Authorizations		xxxxxxxxxx
Appropriated to 2022 Budget Revenue	78,000.00	xxxxxxxxxx
Balance - December 31, 2022	913,951.64	xxxxxxxxxx
	991,951.64	991,951.64

**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       |  | \$ | <u>97,041,312.14</u> |
| 2. Amount of Item 1 Collected in 2022 (*) |  | \$ | <u>96,492,988.20</u> |
| 3. Seventy (70) percent of Item 1         |  | \$ | <u>67,928,918.50</u> |

(\*) Including prepayments and overpayments applied.

B.

1. Did any maturities of bonded obligations or notes fall due during the year 2022?

Answer YES or NO Y

2. Have payments been made for all bonded obligations or notes due on or before December 31, 2022?

Answer YES or NO Y 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 2023 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 N

D.

- |  |    |                      |                          |
|--|----|----------------------|--------------------------|
| 1. Cash Deficit 2021                     |    | \$                   | <u>-</u>                 |
| 2. 4% of 2021 Tax Levy for all purposes: |    |                      |                          |
| Levy --                                  | \$ | <u>96,199,856.49</u> | = \$ <u>3,847,994.26</u> |
| 3. Cash Deficit 2022                     |    | \$                   | <u>-</u>                 |
| 4. 4% of 2022 Tax Levy for all purposes: |    |                      |                          |
| Levy --                                  | \$ | <u>97,041,312.14</u> | = \$ <u>3,881,652.49</u> |

E.

	<u>Unpaid</u>	<u>2021</u>	<u>2022</u>	<u>Total</u>
1. State Taxes	\$	<u>                    </u>	\$ <u>                    </u>	\$ <u>-</u>
2. County Taxes	\$	<u>                    </u>	\$ <u>100,478.91</u>	\$ <u>100,478.91</u>
3. Amounts due Special Districts	\$	<u>16,464.63</u>	\$ <u>16,464.63</u>	\$ <u>32,929.26</u>
4. Amount due School Districts for School Tax	\$	<u>                    </u>	\$ <u>-</u>	\$ <u>-</u>

# **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.