ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2020 (UNAUDITED)

POPULATION LAST CENSUS 27,165
 NET VALUATION TAXABLE 2020
 6,033,548,537

 MUNICODE
 1113

FIVE DOLLARS PER DAY PENALTY IF NOT FILED BY: COUNTIES - JANUARY 26, 2021 **MUNICIPALITIES - FEBRUARY 10, 2021**

ANNUAL FINANCIAL STATEMENT REQUIRED TO BE FILED UNDER NEW JERSEY STATUTES

TOW	NOUID		a.f	MECTAINDOOD	County of	MEDGED
TOW	NSHIP		. of	WEST WINDSOR	_, County of	MERCER
		SEE		/ER FOR INDEX AND INSTRUC NOT USE THESE SPACES	TIONS.	
		Date		Examined By:		
	1			Pre	liminary Check	
	2				Examined	
	nputed b			o 34, 49 to 51 and 63 to 65a are orted upon demand by a register	or	
				Signature	e jmauder@wes	twindsortwp.com
				Title	eC	FO
This MILOT has also	L L OL :	- 6 5	065	ptroller, Auditor or Registered Mun	:-:	
REQUIRED CE	RTIFIC	ATION B	Y THE CI	HIEF FINANCIAL OFFICER	R:	<u> </u>
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IT IS HEREBY INCUMBENT UPON THE CHIEF FINANCIAL OFFICER, WHEN NOT PREPARED BY SAID, AT A MINIMUM MUST REVIEW THE CONTENTS OF THIS ANNUAL FINANCIAL STATEMENT WITH THE PREPARER, SO AS TO BE FAMILIAR WITH THE REPRESENTATIONS AND ASSERTIONS MADE HEREIN.

Sheet 1

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, relaccompanying Annual Financial Statement from the available to me by the as of December 31, 2020 and have applied promulgated by the Division of Local Government Officer in connection with the filing of the Annual Fended as required by N.J.S. 40A:5-12, as amended	me books of account and records made WEST WINDSOR certain agreed-upon procedures thereon as Services, solely to assist the Chief Financial Financial Statement for the year then
(no matters) [eliminate one] came to my attent	dards, I do not express an opinion on any of and analyses. In connection with the estances as set forth below, no matters) or tion that caused me to believe that the Annual 31, 2020 is not in substantial compliance with the nent of Community Affairs, Division of Local II procedures or had I made an examination nerally accepted auditing standards, other all have been reported to the governing tent relates only to the accounts and
Listing of agreed-upon procedures not performed which the Director should be informed:	and/or matters coming to my attention of
	NO ENTRY (Registered Municipal Accountant)
	(Firm Name)
	(Address)
Certified by me	
thisday,2021	(Address)
	(Phone Number)

(Fax Number)

MUNICIPAL BUDGET LOCAL EXAMINATION QUALIFICATION CERTIFICATION BY CHIEF FINANCIAL OFFICER

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

	CERTIFICATION OF QUALIFYING MUNICIPALITY				
1.	The outstanding inde	btedness of the previous fiscal year is not in excess of 3.5%;			
2.	All emergencies appr appropriations;	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.	•	edural deficiencies" noted by the registered municipal 1a of the Annual Financial Statement; and			
6.	There was no operat	ting deficit for the previous fiscal year.			
7.	The municipality did years.	not conduct an accelerated tax sale for less than 3 consecutive			
8.	· ·	not conduct a tax levy sale the previous fiscal year and does ne in the current year.			
9.	The current year bud	get does not contain a Levy or Appropriation "CAP" waiver.			
10.	The municipality has	not applied for Transitional Aid for 2021.			
11.	·	not adopt a Special Emergency ordinance for COVID-related evenue (N.J.S.A. 40A:4-53 (I) and (m)).			
above o		is 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:				
Signati	ure:				
Certific	ate #:				
Date:					
	CERTIFICATION (OF NON-QUALIFYING MUNICIPALITY			
The und		is municipality does not meet item(s)			
examin		eria above and therefore does not qualify for local ordance with N.J.A.C. 5:30-7.5.			
Munici	Municipality: TOWNSHIP OF WEST WINDSOR				
Chief F	inancial Officer:				
Signati	ure:				
Certific	ate #:				
Date:	Date:				

	Fed I.D.	#			
TOV	VNSHIP OF WE Municipa				
	wamorpa	,			
	MERCE	:R			
	County		•		
		Report of Fe	deral and State Fina	ncial Assistance	
		١	Expenditures of Awa	ırds	
			Fiscal Year Ending:	December 31, 2020	
		(1)	(2)	(3)	
		Federal programs Expended	State	Other Federal	
		(administered by the state)	Programs Expended	Programs Expended	
		,	·	Experided	
TOTAL	\$	1,237,596.00	\$ 57,600.00	\$	
			Type of Audit required	by Title 2 U.S. Code of Fede	eral Regulations
			(CFR) (Uniform Require	ements) and OMB 15-08.	
			X Single Audit		
			Program Specific	Audit	
			Financial Stateme	ent Audit Performed in Acco	rdance
			With Governmen	t Auditing Standards (Yellow	Book)
Note:	report the total required to com Guidance) and beginning with	amount of federal a nply with Title 2 U.S. OMB 15-08. The sir	and state funds expended . Code of Federal Regulations . Code audit threshold has beafter 1/1/15. Expenditures	e awards (financial assistand during its fiscal year and the tions(CFR) OMB 15-08. (Un seen been increased to \$750 s are defined in Title 2 U.S. (e type of audit niform 0,000
(1)	Federal pass-th	nrough funds can be		ceived directly from state go of Federal Domestic Assista nents.	
(2)	pass-through e		ate aid (l.e., CMPTRA, Eı	om state government or indi nergy Receipts tax, etc.) si	
(3)		itures from federal p her than state gover	-	from the federal governmen	nt or indirectly
		stwindsortwp.com ef Financial Officer		2/25/2021 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

ility owned ar	nd operated by the	TOWNSHIP	of	WEST WINDSOR
ounty of	MERCER	during the year 2020 an	nd that shee	ets 40 to 68 are unnecessary.
I have the	erefore removed from t	his statement the sheets po	ertaining or	nly to utilities.
		Name	e	
		Title		
(This mus	st be signed by the Ch	ief Financial Office, Compt	roller, Audit	tor or Registered
unicipal Acco	ount.)			
DTE:				
\A/ban ray	maying the utility chee	ts, please be sure to refaste	on the "inde	ay" sheet (the last sheet
		a protective cover sheet to t		
the statemen	nt) in order to provide a	a protective cover sheet to t	ine back of	the doddinent.
MUNIC	IPAL CERTIFICAT	ION OF TAXABLE PR	OPERTY	AS OF OCTOBER 1, 2020
Worte	II AL CERTIFICAT		OI ZILI	01 00100001, 0000
Ce	rtification is hereby ma	de that the Net Valuation T	axable of p	property liable to taxation for
the tax y	ear 2021 and filed with	the County Board of Taxa	tion on Jan	uary 10, 2021 in accordance
with the i	requirement of N.J.S.A	54:4-35, was in the amou	unt of \$	
			SIC	SNATURE OF TAX ASSESSOR
			то	WNSHIP OF WEST WINDSOR
				MUNICIPALITY
				MERCER COUNTY

Sheet 2

POST CLOSING TRIAL BALANCE - CURRENT FUND

AS AT DECEMBER 31, 2020

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

Title of Account		Debit	Credit
CASH		21,789,431.60	
INVESTMENTS		1,713,598.00	
DUE FROM/TO STATE - VETERANS AND SENIC	OR CITIZENS	-	6,120.04
Receivables with Full Reserves:			
TAXES RECEIVABLE:			
PRIOR	-		
CURRENT	782,044.99		
SUBTOTAL		782,044.99	
TAX TITLE LIENS RECEIVABLE		92,696.98	
PROPERTY ACQUIRED FOR TAXES		137,700.00	
CONTRACT SALES RECEIVABLE		_	
MORTGAGE SALES RECEIVABLE		_	
Sewer Charges Receivable		58,121.82	
Revenue Accounts Receivable			
Police Special Duty Receivable		56,547.50	
Interfund - Swim Pool Utility Operating Fund		60,000.00	
			<u> </u>
DEFERRED CHARGES:			
EMERGENCY			
SPECIAL EMERGENCY (40A:4-55)		_	
DEFICIT		-	
page totals	add additional shor	24,690,140.89	6,120.04

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

AS AT DECEMBER 31, 2020

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	24,690,140.89	6,120.04
APPROPRIATION RESERVES		1,860,849.40
ENCUMBRANCES PAYABLE		1,819,964.05
CONTRACTS PAYABLE		
TAX OVERPAYMENTS		
PREPAID TAXES		1,531,669.30
Prepaid Sewer Charges		164,460.76
Accounts Payable		3,905,868.71
DUE TO STATE:		
MARRIAGE LICENCE		550.00
DCA TRAINING FEES		26,412.00
LOCAL SCHOOL TAX PAYABLE		
REGIONAL LISTAY PAYABLE		
REGIONAL H.S.TAX PAYABLE		
COUNTY TAX PAYABLE		143,989.62
DUE COUNTY - ADDED & OMMITTED		143,969.02
SPECIAL DISTRICT TAX PAYABLE		4,799,549.12
RESERVE FOR TAX APPEAL		263,087.47
Interfund - Grant Fund		131,273.00
Reserve for Sale of Municipal Assets		348,899.52
Revenue Reserves		346,699.52
	-	
	24 000 440 00	45,000,000,00
PAGE TOTAL	24,690,140.89	15,002,692.99
	-	
(Do not around add additional ab		

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

AS AT DECEMBER 31, 2020

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

li II	
24,690,140.89	15,002,692.99
BTOTAL 24,690,140.89	15,002,692.99 "C
-	1,187,111.29 - 8,500,336.61 24,690,140.89
	BTOTAL 24,690,140.89

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

POST CLOSING TRIAL BALANCE - PUBLIC ASSISTANCE FUND

ACCOUNTS #1 AND #2 * AS AT DECEMBER 31, 2020

Title of Account	Debit	Credit
TRUST I		
Cash	44,431.75	
Interfund - Trust II	10,690.83	
Reserve for Assistance		55,122.58
TRUST II		
Cash	10,690.83	
Interfund - Trust II		10,690.83
		Marine Tr.
TOTALS	65,813.41	65,813.41

(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, 2020

Title of Account	Debit	Credit
CASH	-	
GRANTS RECEIVABLE	5,000.00	
		A
DUE FROM/TO CURRENT FUND	263,087.47	
ENCUMBRANCES PAYABLE		5,954.00
APPROPRIATED RESERVES		262,133.47
UNAPPROPRIATED RESERVES		-
TOTALS	268,087.47	268,087.47
		

(Do not crowd - add additional sheets)

POST CLOSING TRIAL BALANCE -- TRUST FUNDS

(Assessment Section Must Be Separately Stated)
AS AT DECEMBER 31, 2020

Title of Account	Debit	Credit
ANIMAL CONTROL TRUST FUND		
CASH	25,173.58	
DUE TO -		
DUE TO STATE OF NJ		4.20
RESERVE FOR ANIMAL CONTROL TRUST FUND		17,304.38
Reserve for Encumbrances		7,865.00
FUND TOTALS	25,173.58	25,173.58
ASSESSMENT TRUST FUND		
CASH	194,296.55	
Assessments Receivable	303,236.73	
Assessments Held in Abeyance	4,788.87	
Deferred Assessments	63,003.94	
Interfund - Current Fund		
Reserve for Assessments		371,029.54
Fund Balance		194,296.55
FUND TOTALS	565,326.09	565,326.09
MUNICIPAL OPEN SPACE TRUST FUND		v w .
CASH	2,794,762.38	
Reserve for Open Space		2,794,762.38
FUND TOTALS	2,794,762.38	2,794,762.38
LOSAP TRUST FUND		
CASH	_	
Funds on Hand with Trustee	1,639,709.36	
Reserve for LOSAP		1,639,709.36
FUND TOTALS	1,639,709.36	1,639,709.36

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

(Assessment Section Must Be Separately Stated)
AS AT DECEMBER 31, 2020

Title of Account	Debit	Credit
CDDC TRUST FUND		
CDBG TRUST FUND		
CASH		
DUE TO -		
FUND TOTALS		
ARTS AND CULTURAL TRUST FUND		
CASH		
FUND TOTALS	-	-
OTHER TRUST FUNDS		
CASH	10,587,062.11	
Investments	300,951.00	
Reserve for Encumbrances		153,852.96
Various Reserves		10,734,160.15
OTHER TRUST FUNDS PAGE TOTAL (Do not crowd - add ad	10,888,013.11	10,888,013.11

SCHEDULE OF TRUST FUND RESERVES

<u>Purpose</u>	Amount Dec. 31, 2019 per Audit <u>Report</u>	Receipts	<u>Disbursements</u>	Balance as at Dec. 31, 2020
Accumulated Absences	1,121,737.65	10,000.00		1,131,737.65
Acquisition Escrow				-
Affordable Housing Fees	1,654,524.13	183,881.33	422,579.85	1,415,825.61
Bequests	400.00	700.00		1,100.00
Cash Performance Bonds	2,566,053.43	31,325.65	383,368.31	2,214,010.77
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		229,840.21	222,119.71	7,720.50
Developers Agreement - Sewer	383,523.07			383,523.07
Development Inspection Fee Escrow	1,212,067.26	364,209.68	365,934.39	1,210,342.55
Development Plan Review Escrow	339,816.01	871,496.29	759,206.56	452,105.74
Duck Pond Run	18,671.77			18,671.77
Duck Pond Run Pump Station	9,284.79			9,284.79
Electronic Receipt Fees	88,284.91	20,913.16	8,625.00	100,573.07
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	754.68	2,915.00	667.48	3,002.20
Line Road Widening	24,418.00			24,418.00
Maintenance of Open Space	209.17	1.84		211.01
Mercer County Rapid Response	131.97			131.97
Municipal Law Enforcement Trust	100.58	0.60		101.18
Municipal Share of Developer Escrow	3,650.00		(170.00)	3,820.00
New Edinburg Road	32,222.08			32,222.08
Off-Tract Road Assessments	600,035.24	218,451.49	7,851.32	810,635.41
Off-Tract Street Improvements	136,688.57	810.40	3,820.00	133,678.97
	<u>-</u>			-
Parking Offenses Adjudication Act	6,625.63	1,102.00	2,575.00	5,152.63
Playground Equipment	3,500.00			3,500.00
Premiums at Tax Sale	369,900.00	364,300.00	225,700.00	508,500.00
Property Rent	475,166.22	399,749.68	421,128.14	453,787.76
Public Defender Trust	1,200.00	3,240.50	1,800.00	2,640.50
Recreation Commission	300,168.35	199,493.28	305,042.69	194,618.94
Recycling	36,345.70		21,518.26	14,827.44
Security Deposit	2,040.00			2,040.00
				-
PAGE TOTAL \$	9,560,546.96 \$	2,902,431.11	\$\$ 3,151,766.71 \$	9,311,211.36

SCHEDULE OF TRUST FUND RESERVES (CONT'D)

<u>Purpose</u>	Amount Dec. 31, 2019 per Audit <u>Report</u>	Receipts	<u>Disbursements</u>	Balance as at Dec. 31, 2020
PREVIOUS PAGE TOTAL	9,560,546.96	2,902,431.11	3,151,766.71	9,311,211.36
Senior Citizen Center	17,850.84	8,269.45	10,733.56	15,386.73
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	328,210.42	577,337.12	176,142.65	729,404.89
Stormwater Management	72,020.81	641.32		72,662.13
Traffic Improvement District	3,059.96	18.14		3,078.10
Unemployment Compensation Ins.	175,820.63	21,817.81	5,502.32	192,136.12
Uniform Fire Code - Firefighters	39,049.82	4,050.00	38,757.75	4,342.07
Uniform Fire Code - Local	52,717.05	14,075.00	54,018.35	12,773.70
Water Monitoring	7,025.00			7,025.00
Sidewalk Installation - North Mill Rd.	9,000.00	W. 1881		9,000.00
Sidewalk Installation - Penn Lyle Rd.	· · · · · · · · · · · · · · · · · · ·	4,568.00		4,568.00
Sidewalk Installation - Cranbury Rd.		21,648.00		21,648.00
				-
				_
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	****	The state of the s	And the second s	
	•	***************************************		
PAGE TOTAL	\$ 10,616,225.54 \$	3,554,855.95	\$ 3,436,921.34	\$ 10,734,160.15

Sheet /

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

		EXAMENTES AND SERVES							
Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2019	Assessments and Liens					Disbursements	Balance Dec. 31, 2020	
Assessment Serial Bond Issues:	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	
								<u>-</u>	
								_	
								-	
Assessment Bond Anticipation Note Issues:	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	
								-	
Other Liabilities								-	
Trust Surplus								-	
*Less Assets "Unfinanced"	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	
								_	
								_	
	_	<u>-</u>	-	<u>-</u>	_	-		-	

^{*}Show as red figure

POST CLOSING TRIAL BALANCE -- GENERAL CAPITAL FUND

AS AT DECEMBER 31, 2020

T'11 - (A 1	Dobit	Credit
Title of Account	Debit	Credit
Est. Proceeds Bonds and Notes Authorized	16,785,711.48	xxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxxx	16,785,711.48
CASH	13,360,426.05	
DUE FROM -		
DUE FROM -		
FEDERAL AND STATE GRANTS RECEIVABLE		
DEFERRED CHARGES TO FUTURE TAXATION:		
FUNDED	26,621,232.33	
UNFUNDED	16,785,711.48	
DUE TO -		
		0.160
PAGE TOTALS (Do not crowd - add addition	73,553,081.34	16,785,711.48

(Do not crowd - add additional sheets)

POST CLOSING TRIAL BALANCE -- GENERAL CAPITAL FUND

AS AT DECEMBER 31, 2020

Title of Account	Debit	Credit
PREVIOUS PAGE TOTALS	73,553,081.34	16,785,711.48
BOND ANTICIPATION NOTES PAYABLE		-
GENERAL SERIAL BONDS		25,960,000.00
TYPE 1 SCHOOL BONDS		-
LOANS PAYABLE		661,232.33
CAPITAL LEASES PAYABLE		-
RESERVE FOR CAPITAL PROJECTS		3,768.00
Reserve for Arbitrage		336,941.21
Retainage Due to Contractors		102,224.53
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		8,289,201.58
UNFUNDED		11,987,129.30
ENCUMBRANCES PAYABLE		8,167,289.33
RESERVE TO PAY BANS		402,526.71
CAPITAL IMPROVEMENT FUND		104,929.58
DOWN PAYMENTS ON IMPROVEMENTS		
CAPITAL FUND BALANCE		752,127.29
	73,553,081.34	73,553,081.34

(Do not crowd - add additional sheets)

CASH RECONCILIATION DECEMBER 31, 2020

	Cas	sh	Less Checks	Cash Book	
	*On Hand	On Deposit	Outstanding	Balance	
Current	143,722.62	23,413,213.28	1,767,504.30	21,789,431.60	
Grant Fund					
Trust - Animal Control		30,966.58	5,793.00	25,173.58	
Trust - Assessment		212,410.73	18,114.18	194,296.55	
Trust - Municipal Open Space	1,198,435.44	2,006,326.94	410,000.00	2,794,762.38	
Trust - LOSAP				-	
Trust - CDBG				-	
Trust - Other	425,665.50	10,448,653.99	287,257.38	10,587,062.11	
Trust - Arts and Cultural				-	
General Capital	410,005.00	13,069,254.85	118,833.80	13,360,426.05	
				-	
UTILITIES:					
Swim Pool Operating		4,893.21	225.00	4,668.21	
Swim Pool Capital		35,151.74		35,151.74	
				-	
Public Assistance Trust I		44,431.75		44,431.75	
Public Assistance Trust II		10,690.83		10,690.83	
				-	
				-	
				-	
				-	
				-	
				-	
				-	
				-	
				-	
				-	
		-		-	
A MARINE TO THE PARTY OF THE PA				_	
Total	2,177,828.56	49,275,993.90	2,607,727.66	48,846,094.80	

^{*} 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, 2020.

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, 2020.

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:	imauder@westwindsortwp.com	Title:	2/25/2021	
	7			

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

CASH RECONCILIATION DECEMBER 31, 2020 (cont'd)

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

LIST DANKS AND AMOUNTS SUITONIA	
CURRENT FUND	
PNC Bank	
ending in 9287	145,336.68
ending in 9295	19,866,911.60
1st Constitution	
ending in 7146	3,400,965.00
ASSESSMENT TRUST FUND	
PNC Bank	
ending in 9359	212,410.73
ANIMAL CONTROL TRUST FUND	
PNC Bank	20.066.59
ending in 9316	30,966.58
SWIMMING POOL OPERATING FUND	
PNC Bank	
ending in 9527	4,893.21
SWIMMING POOL CAPITAL FUND	
PNC Bank	
ending in 8039	35,151.74
PUBLIC ASSISTANCE TRUST I	
PNC Bank	
ending in 9471	44,431.75
PUBLIC ASSISTANCE TRUST II	
PNC Bank	
ending in 9498	10,690.83
PAGE TOTAL	23,751,758.12

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, 2020 (cont'd)

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

LIST BANKS AND AMOUNTS SUPPORTI	NG CASH ON DEFOSIT
PREVIOUS PAGE TOTAL	23,751,758.12
GENERAL CAPITAL FUND	
PNC Bank	
ending in 8253	13,069,254.85
OTHER TRUST FUND	
PNC Bank	
ending in 9332	8,531,956.84
ending in 9447	211.01
ending in 9519	213,953.47
ending in 9367	15,428.73
Citaling in 3007	
ending in 9535	201,591.78
ending in 9463	192,136.12
ending in 9383	7,725.60
Ocean First Bank	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
ending in 5965	1,285,650.44
ending in 5505	1,200,000
ANUMICIDAL ODEN CRACE TRUCT	
MUNICIPAL OPEN SPACE TRUST	
PNC Bank	2,006,326.94
ending in 9455	2,000,320.94
TOTAL PAGE	49,275,993.90

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, 2020	2020 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2020
2020 Year Grants:						_
Alcohol Education and Rehabilitation		583.48	583.48			
Body Armor Fund		4,528.86	4,528.86			-
Clean Communities Program		56,936.61	56,936.61			
Sustainable New Jersey		10,000.00	5,000.00			5,000.00
			···			_
						_
						<u>-</u>
						-
PAGE TOTALS	-	72,048.95	67,048.95	-	-	5,000.00

Sheet 10

SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance		d from 2020 propriations	Expended	Other	Cancelled	Balance
	Jan. 1, 2020	Budget	Appropriation By 40A:4-87	'			Dec. 31, 2020
2020 Year Grants:							
Alcohol Education and Rehabilitation	-		583.48	-			583.48
Body Armor Fund	-		4,528.86	-			4,528.86
Clean Communities Program			56,936.61	-			56,936.61
Sustainable New Jersey	-		10,000.00	4,770.00			5,230.00
2019 Grant Awards:	-			_			
Alcohol Education and Rehabilitation	3,375.74			<u>-</u>			3,375.74
Body Armor Fund	4,867.94			3,950.00			917.94
Body Armor Fund Clean Communities Program	63,156.50			-			63,156.50
2018 Grant Awards:	-			_			_
Alcohol Education Rehabilitation	1,724.48			-			1,724.48
Clean Communities Program	56,594.10			-			56,594.10
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
Clean Communities Program	46,131.37			36,045.22	1,467.00		11,553.15
							_
							-
PAGE TOTALS	191,345.21	-	72,048.95	44,765.22	1,467.00	-	220,095.94

11

SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

		Transferred	d from 2020	Expended	Other	Cancelled	Balance
Grant	Balance Jan. 1, 2020	Budget Ap	propriations Appropriation By 40A:4-87	Expended	Other	Caricened	Dec. 31, 2020
PREVIOUS PAGE TOTALS	191,345.21	_	72,048.95	44,765.22	1,467.00		220,095.94
2016 Year Grants:							
Drunk Driving Enforcement Fund	20,525.73			-			20,525.73
2014 Year Grants:				-			
Drunk Driving Enforcement Fund	8,988.99			-			8,988.99
2012 Year Grants:	-			-			
Drunk Driving Enforcement Fund	10,323.88						10,323.88
Recreation Opportunities for Disabled	717.00			<u> </u>			717.00
Recreation Opportunities for Disabled Smart Future Planning Grant	100.00			_			100.00
2011 Year Grants:	-			-			-
Drunk Driving Enforcement Fund	3,630.46			2,580.85	74.45		1,124.06
2009 Year Grants:	-			_			-
HDSRF - Compost Facility	253.12			_			253.12
HDSRF - Municipal Garage	4.75			-			4.75
							-
							_
PAGE TOTALS	235,889.14	-	72,048.95	47,346.07	1,541.45	<u>-</u>	262,133.47

Sheet 11.1

SCHEDULE OF UNAPPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance	Transferred from 2020 Budget Appropriations		Received	Other	Balance
	Jan. 1, 2020	Budget	Appropriation By 40A:4-87			Dec. 31, 2020
PREVIOUS PAGE TOTALS	-	<u>-</u>		-	<u>-</u>	
						-
						-
						-
						_
						<u>-</u>
						-
						-
						-
						-
						-
TOTALS	_	_	_		_	-

Totals

*LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance - January 1, 2020	xxxxxxxxxx	xxxxxxxxx
School Tax Payable #	xxxxxxxxxx	
School Tax Deferred (Not in excess of 50% of Levy - 2019 - 2020)	xxxxxxxxxx	
Levy School Year July 1, 2020 - June 30, 2021	xxxxxxxxxx	
Levy Calendar Year 2020	xxxxxxxxxx	***
Paid		xxxxxxxxx
Balance - December 31, 2020	xxxxxxxxxx	xxxxxxxxx
School Tax Payable #	-	xxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2020 - 2021)		xxxxxxxxx
* Not including Type 1 school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools.	to <u>-</u>	_

[#] Must include unpaid requisitions.

MUNICIPAL OPEN SPACE TAX

	Debit	Credit
Balance - January 1, 2020	xxxxxxxxxx	
2020 Levy	xxxxxxxxx	1,198,435.44
Interest Earned	xxxxxxxxxx	
Expenditures	1,198,435.44	xxxxxxxxx
Balance - December 31, 2020		xxxxxxxxx
# Must include unpaid requisitions.	1,198,435.44	1,198,435.44

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

	Debit	Credit
Balance - January 1, 2020	xxxxxxxxxx	xxxxxxxxx
School Tax Payable #	xxxxxxxxxx	
School Tax Deferred (Not in excess of 50% of Levy - 2019 - 2020)	xxxxxxxxxx	
Levy School Year July 1, 2020 - June 30, 2021	xxxxxxxxx	
Levy Calendar Year 2020	xxxxxxxxx	97,782,958.00
Paid	97,782,958.00	xxxxxxxx
Balance - December 31, 2020	xxxxxxxxxx	xxxxxxxxx
School Tax Payable #		xxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2020 - 2021)		xxxxxxxxx
# Must include unpaid requisitions.	97,782,958.00	97,782,958.00

REGIONAL HIGH SCHOOL TAX

	Debit	Credit
Balance - January 1, 2020	xxxxxxxxx	xxxxxxxxx
School Tax Payable #	xxxxxxxxxx	
School Tax Deferred (Not in excess of 50% of Levy - 2019 - 2020)	xxxxxxxxxx	
Levy School Year July 1, 2020 - June 30, 2021	xxxxxxxxxx	
Levy Calendar Year 2020	xxxxxxxxxx	
Paid		xxxxxxxxx
Balance - December 31, 2020	xxxxxxxxxx	xxxxxxxxx
School Tax Payable #	-	xxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2020 - 2021)		xxxxxxxxx
# Must include unpaid requisitions.		-

COUNTY TAXES PAYABLE

	Debit	Credit
Balance - January 1, 2020	xxxxxxxxxx	xxxxxxxx
County Taxes	xxxxxxxxxx	304,409.75
Due County for Added and Omitted Taxes	xxxxxxxxxx	
2020 Levy :	xxxxxxxxxx	xxxxxxxxx
General County	xxxxxxxxxx	39,187,167.98
County Library	xxxxxxxxxx	3,970,551.04
County Health	xxxxxxxxxx	
County Open Space Preservation	xxxxxxxxxx	1,696,252.82
Due County for Added and Omitted Taxes	xxxxxxxxxx	143,989.62
Paid	45,158,381.59	xxxxxxxxx
Balance - December 31, 2020	xxxxxxxxxx	xxxxxxxxx
County Taxes		xxxxxxxxx
Due County for Added and Omitted Taxes	143,989.62	xxxxxxxxx
	45,302,371.21	45,302,371.21

SPECIAL DISTRICT TAXES

	Debit	Credit
Balance - January 1, 2020	xxxxxxxxx	
2020 Levy: (List Each Type of District Tax Separately - see Foot	note) xxxxxxxxxx	xxxxxxxxx
Fire -	xxxxxxxxxx	xxxxxxxxxx
Sewer -	xxxxxxxxxx	xxxxxxxxx
Water -	xxxxxxxxxx	xxxxxxxxx
Garbage -	xxxxxxxxxx	xxxxxxxxx
	xxxxxxxxxx	xxxxxxxxx
	xxxxxxxxxx	xxxxxxxxx
	xxxxxxxxxx	xxxxxxxxx
Total 2020 Levy	xxxxxxxxxx	<u>-</u>
Paid		xxxxxxxxx
Balance - December 31, 2020	-	xxxxxxxxx
	-	_

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

STATEMENT OF GENERAL BUDGET REVENUES 2020

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated Surplus Anticipated with Prior Written Consent of Director of Local Government	4,112,500.00	4,112,500.00	-
Miscellaneous Revenue Anticipated:	xxxxxxxx	xxxxxxxx	xxxxxxxx
Adopted Budget	12,292,270.58	12,858,944.64	566,674.06
Added by N.J.S. 40A:4-87 (List on 17a)	72,048.95	72,048.95	-
			-
Total Miscellaneous Revenue Anticipated	12,364,319.53	12,930,993.59	566,674.06
Receipts from Delinquent Taxes	525,000.00	682,632.89	157,632.89
Amount to be Raised by Taxation:	xxxxxxxx	xxxxxxxx	xxxxxxxx
(a) Local Tax for Municipal Purposes	25,341,524.42	xxxxxxxx	xxxxxxxx
(b) Addition to Local District School Tax		xxxxxxxx	xxxxxxxx
(c) Minimum Library Tax		xxxxxxxx	xxxxxxxxx
Total Amount to be Raised by Taxation	25,341,524.42	26,737,376.80	1,395,852.38
	42,343,343.95	44,463,503.28	2,120,159.33

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	XXXXXXXX	168,857,475.70
Amount to be Raised by Taxation	xxxxxxxx	xxxxxxxx
Local District School Tax	-	xxxxxxxx
Regional School Tax	97,782,958.00	xxxxxxxx
Regional High School Tax		xxxxxxxx
County Taxes	44,853,971.84	xxxxxxxx
Due County for Added and Omitted Taxes	143,989.62	xxxxxxxx
Special District Taxes	-	xxxxxxxx
Municipal Open Space Tax	1,198,435.44	xxxxxxxx
Reserve for Uncollected Taxes	xxxxxxxx	1,859,256.00
Deficit in Required Collection of Current Taxes (or)	xxxxxxxx	
Balance for Support of Municipal Budget (or)	26,737,376.80	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.	170,716,731.70	170,716,731.70

STATEMENT OF GENERAL BUDGET REVENUES 2020

(Continued)

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

Source	Budget	Realized	Excess or Deficit
Alcohol Education and Rehabilitation	583.48	583.48	-
Body Armor Fund	4,528.86	4,528.86	
Clean Communities Program	56,936.61	56,936.61	-
Sustainable New Jersey	10,000.00	10,000.00	-
		-	-
		-	_
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		-	-
PAGE TOTALS	72,048.95		-

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 APPROPRIATIONS 2020

2020 Budget as Adopted		42,271,295.00
2020 Budget - Added by N.J.S. 40A:4-87		72,048.95
Appropriated for 2020 (Budget Statement Item 9)		42,343,343.95
Appropriated for 2020 by Emergency Appropriation (Budget Stateme	nt Item 9)	
Total General Appropriations (Budget Statement Item 9)		42,343,343.95
Add: Overexpenditures (see footnote)		
Total Appropriations and Overexpenditures		42,343,343.95
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	38,623,238.55	
Paid or Charged - Reserve for Uncollected Taxes 1,859,256.00		
Reserved 1,860,849.40		
Total Expenditures		42,343,343.95
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)

2020 Authorizations	
N.J.S. 40A:4-46 (After adoption of Budget)	
N.J.S. 40A:4-20 (Prior to adoption of Budget)	
Total Authorizations	_
Deduct Expenditures:	
Paid or Charged	
Reserved	
Total Expenditures	

RESULTS OF 2020 OPERATION

CURRENT FUND

	Debit	Credit
Excess of Anticipated Revenues:	xxxxxxxx	xxxxxxxx
Miscellaneous Revenues anticipated	xxxxxxxx	566,674.06
Delinquent Tax Collections	xxxxxxxx	157,632.89
	xxxxxxxx	
Required Collection of Current Taxes	xxxxxxxx	1,395,852.38
Unexpended Balances of 2020 Budget Appropriations	xxxxxxxx	-
Miscellaneous Revenue Not Anticipated	xxxxxxxx	696,957.45
Miscellaneous Revenue Not Anticipated: Proceeds of Sale of Foreclosed Property (Sheet 27)	xxxxxxxx	<u>-</u>
Payments in Lieu of Taxes on Real Property	xxxxxxxx	
Sale of Municipal Assets	xxxxxxxx	
Unexpended Balances of 2019 Appropriation Reserves	xxxxxxxx	1,434,841.11
Prior Years Interfunds Returned in 2020	xxxxxxxx	
Reserve for Police Special Duty Receivable	xxxxxxxx	53,603.75
Tax Overpayments Cancelled		3,370.29
Accounts Payable Cancelled	xxxxxxxx	929,423.25
	xxxxxxxx	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)	xxxxxxxx	xxxxxxxx
Balance - January 1, 2020	-	xxxxxxxx
Balance - December 31, 2020	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 2020	36,092.82	xxxxxxxx
Prior Year Deductions Disallowed	828.08	xxxxxxxx
Prior Year Revenue Refunds	4,789.84	xxxxxxxx
		xxxxxxxx
		xxxxxxxx
Deficit Balance - To Trial Balance (Sheet 3)	xxxxxxxx	
Surplus Balance - To Surplus (Sheet 21)	5,196,644.44	xxxxxxxx
	5,238,355.18	5,238,355.18

SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
Tax Collector:	
Interest and Costs on Sewer	18,955.32
Interest and Costs on Assessments	
Treasurer:	
Bid Specs	4,125.00
Clerk	1,519.06
Flu Shot Reimbursement	
In Lieu of Taxes	215,347.41
Insurance Refunds	53,990.60
Other	186,671.53
Prior Year Refunds	1,540.99
Sale of Municipal Assets	
Scrap Metal	3,520.40
Senior Center Transportation	779.00
Special Duty Fees	183,858.14
State Inspection Fines	350.00
Street Opening Permits	26,300.00
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	696,957.45

SURPLUS - CURRENT FUND YEAR - 2020

	Debit	Credit
1. Balance - January 1, 2020	хххххххх	7,416,192.17
2.	xxxxxxxx	
3. Excess Resulting from 2020 Operations	xxxxxxxx	5,196,644.44
Amount Appropriated in the 2020 Budget - Cash	4,112,500.00	xxxxxxxx
Amount Appropriated in 2020 Budget - with Prior Written- Consent of Director of Local Government Services	-	xxxxxxxx
6.		xxxxxxxx
7. Balance - December 31, 2020	8,500,336.61	xxxxxxxx
	12,612,836.61	12,612,836.61

ANALYSIS OF BALANCE DECEMBER 31, 2020 (FROM CURRENT FUND - TRIAL BALANCE)

Cash	21,789,431.60
Investments	1,713,598.00
Sub Total	23,503,029.60
Deduct Cash Liabilities Marked with "C" on Trial Balance	15,002,692.99
Cash Surplus	8,500,336.61
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"	8,500,336.61

WOULD ALSO BE PLEDGED TO CASH LIABILITIES. # MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2021 BUDGET. (1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

NOTE: Deferred charges for authorizations under N.J.S. 40A:4-55 (Tax Map, etc.), N.J.S. 40A:4-55 (Flood Damage, etc.), N.J.S. 40A:4-55.1 (Roads and Bridges, etc.) and N.J.S. 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 - 2020 LEVY

1.	Amount of Levy as per Duplicate (Analysis)	#			\$	169,180,700.27
	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.				\$	31,700.58
4.	Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.				\$	506,086.57
5b.	Subtotal 2020 Levy Reductions due to tax appeals ** Total 2020 Tax Levy	\$ 169,718,487.42 \$	-		\$ <u></u>	169,718,487.42
6.	Transferred to Tax Title Liens				\$	8,008.22
7.	Transferred to Foreclosed Property				\$	
8.	Remitted, Abated or Canceled				\$	70,958.51
9.	Discount Allowed				\$	trate de Martina e con con
10.	Collected in Cash: In 2019		\$_	1,407,591.82	_	
	In 2020 *		\$	167,392,133.88	_	
	Homestead Benefit Credit		\$_			
	State's Share of 2020 Senior Citizens and Veterans Deductions Allowed		\$_	57,750.00	_	
	Total To Line 14		\$_	168,857,475.70	=	
11.	Total Credits				\$	168,936,442.43
12.	Amount Outstanding December 31, 2020				\$	782,044.99
13.	Percentage of Cash Collections to Total 202 (Item 10 divided by Item 5c) is 99.49%					
Note	e: If municipality conducted Accelerated T	ax Sale or Tax Levy Sa	ale c	heck here 🔼 a	nd co	omplete sheet 22a
14.	Calculation of Current Taxes Realized in Ca	ash:				
	Total of Line 10 Less: Reserve for Tax Appeals Pending State Division of Tax Appeals		\$_ \$_	168,857,475.70	-	
	To Current Taxes Realized in Cash (Sheet	17)	\$_	168,857,475.70		
Note A:	In showing the above percentage the following states of the percentage represented by the cash collections \$1,049,977.50 divided by \$1,500,000, or .699985 be shown as Item 13 is 69.99% and not 70.00%,	shows \$1,049,977.50, ons would be 5. The correct percentage	to			

Senior Citizens and Veterans Deductions.

Note: On Item 1 if Duplicate (Analysis) Figure is used; be sure to include

Sheet 22

^{*} Include overpayments applied as part of 2020 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

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

	Debit	Credit
1. Balance - January 1, 2020	xxxxxxxx	xxxxxxxx
Due From State of New Jersey		xxxxxxxx
Due To State of New Jersey	xxxxxxxx	5,491.60
2. Sr. Citizens Deductions Per Tax Billings	3,250.00	xxxxxxxx
3. Veterans Deductions Per Tax Billings	53,750.00	xxxxxxxx
Deductions Allowed By Tax Collector	750.00	xxxxxxxx
5. Deductions Allowed By Tax Collector 2019 Taxes		
6.		
7. Deductions Disallowed By Tax Collector	xxxxxxxx	
Deductions Disallowed By Tax Collector Prior Taxes	xxxxxxxx	828.08
Received in Cash from State	xxxxxxxx	57,550.36
10.		
11.		
12. Balance - December 31, 2020	xxxxxxxx	xxxxxxxx
Due From State of New Jersey	xxxxxxxx	-
Due To State of New Jersey	6,120.04	xxxxxxxx
	63,870.04	63,870.04

Calculation of Amount to be included on Sheet 22, Item 10 - 2020 Senior Citizens and Veterans Deductions Allowed

Line 2	3,250.00
Line 3	53,750.00
Line 4	750.00
Sub - Total	57,750.00
Less: Line 7	-
To Item 10, Sheet 22	57,750.00

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, 2020		xxxxxxxxx	4,799,549.12
Taxes Pending Appeals	4,799,549.12	xxxxxxxxx	xxxxxxxxx
Interest Earned on Taxes Pending Appeals		xxxxxxxxx	xxxxxxxx
Contested Amount of 2020 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)		xxxxxxxxx	
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)			xxxxxxxx
Balance - December 31, 2020		4,799,549.12	xxxxxxxx
Taxes Pending Appeals*	4,799,549.12	xxxxxxxx	xxxxxxxx
Interest Earned on Taxes Pending Appeals		xxxxxxxx	xxxxxxxx
* Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by December 31, 2020		4,799,549.12	4,799,549.12

kmontecinos@westwindsortwp.com			
Signature	of	Tax	Collector
CTC-1581			2/25/2021
License #			Date

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

		Debit	Credit
1. Balance - January 1, 2020		773,880.65	xxxxxxxx
A. Taxes	681,862.16	xxxxxxxx	xxxxxxxx
B. Tax Title Liens	92,018.49	xxxxxxxx	xxxxxxxx
2. Canceled:		xxxxxxxx	xxxxxxxx
A. Taxes		xxxxxxxxx	57.35
B. Tax Title Liens		xxxxxxxx	7,329.73
Transferred to Foreclosed Tax Title Liens:		xxxxxxxx	xxxxxxxx
A. Taxes		xxxxxxxx	
B. Tax Title Liens		xxxxxxxx	
4. Added Taxes		828.08	xxxxxxxx
5. Added Tax Title Liens			хххххххх
6. Adjustment between Taxes (Other than current year) and T	ax Title Liens;	xxxxxxxx	
A. Taxes - Transfers to Tax Title Liens		xxxxxxxx	(1)
B. Tax Title Liens - Transfers from Taxes		(1) -	xxxxxxxx
7. Balance Before Cash Payments		xxxxxxxx	767,321.65
8. Totals		774,708.73	774,708.73
Balance Brought Down		767,321.65	xxxxxxxx
10. Collected:		xxxxxxxx	682,632.89
A. Taxes	682,632.89	xxxxxxxx	xxxxxxxx
B. Tax Title Liens		xxxxxxxxx	xxxxxxxxx
11. Interest and Costs - 2020 Tax Sale			xxxxxxxxx
12. 2020 Taxes Transferred to Liens		8,008.22	xxxxxxxxx
13. 2020 Taxes		782,044.99	xxxxxxxx
14. Balance - December 31, 2020		xxxxxxxx	874,741.97
A. Taxes	782,044.99	xxxxxxxx	xxxxxxxx
B. Tax Title Liens	92,696.98	xxxxxxxx	xxxxxxxx
15. Totals		1,557,374.86	1,557,374.86

16.	Percentage of Cash Collections to Ad	ljusted Amount	Outstanding
	(Item No. 10 divided by Item No. 9) is	88.96%	

(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 **778,170.46** and represents the maximum amount that may be anticipated in 2021.

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

	Debit	Credit
1. Balance - January 1, 2020	137,700.00	xxxxxxxx
2. Foreclosed or Deeded in 2020	xxxxxxxx	xxxxxxxx
3. Tax Title Liens	-	xxxxxxxx
4. Taxes Receivable	-	xxxxxxxxx
5A.		xxxxxxxx
5B.	xxxxxxxx	
6. Adjustment to Assessed Val	uation	xxxxxxxx
7. Adjustment to Assessed Value	uation XXXXXXXX	
8. Sales	xxxxxxxx	xxxxxxxx
9. Cash *	xxxxxxxx	
10. Contract	xxxxxxxx	
11. Mortgage	xxxxxxxx	
12. Loss on Sales	XXXXXXXX	
13. Gain on Sales		xxxxxxxx
14. Balance - December 31, 2020	xxxxxxxx	137,700.00
	137,700.00	137,700.00

CONTRACT SALES

	Debit	Credit
15. Balance - January 1, 2020		xxxxxxxx
16. 2020 Sales from Foreclosed Property		xxxxxxxx
17. Collected*	xxxxxxxx	
18.	xxxxxxxx	
19. Balance - December 31, 2020	xxxxxxxx	
	-	_

MORTGAGE SALES

	Debit	Credit
20. Balance - January 1, 2020		xxxxxxxx
21. 2020 Sales from Foreclosed Property		xxxxxxxx
22. Collected*	xxxxxxxx	
23.	xxxxxxxx	
24. Balance - December 31, 2020	xxxxxxxx	-
	-	-

Analysis of Sale of Property: \$	
* Total Cash Collected in 2020	
Realized in 2020 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	Dec. 31, 201 per Audit <u>Report</u>	19 Amount in 2020 <u>Budget</u>	Amount Resulting from 2020	Bala as <u>Dec. 3</u>	at
Emergency Authorization -					
Municipal*	\$	\$	\$	\$	-
Emergency Authorization -					
Schools	\$	\$	\$	\$	
Overexpenditure of Appropriations	\$	\$	\$	\$	-
	\$	\$	\$	\$	-
	\$	\$	\$	\$	_
	\$	\$	\$	\$	-
	\$	\$	\$	\$	-
	\$	\$	\$	\$	
	\$	\$	\$	\$	-
TOTAL DEFERRED CHARGES	\$	\$	\$	<u></u> \$	-
*Do not include items funded or re	funded as listed l	below.			
Do not morado Romo fandos of to	idilaca as listca i	JC1044.			

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.	Wart - 1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-		\$
4.			\$
5.			\$

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

	In Favor of	On Account of Date Entered	Amount	Appropriated for in Budget of Year 2021
1		\$		
2		\$		
3		\$		
4		\$		

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

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

Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount	Balance Dec. 31, 2019	REDUCEI By 2020	Canceled	Balance Dec. 31, 2020
			Authorized*		Budget	By Resolution	
					<u> </u>		•
							-
							-
							<u>-</u>
							-
							<u>-</u>
							<u>-</u>
							<u>-</u>
							-
							<u>-</u>
							-
							-
							-
							-
	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, 2020' must be entered here and then raised in the 2021 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 2020		Balance
		Authorized	1/3 of Amount Authorized*	Dec. 31, 2019	By 2020 Budget	Canceled By Resolution	Dec. 31, 2020
							-
							-
				,			· · ·
							-
							_
							-
							-
							-
							-
							-
							-
							-
							_
	Tot	als -	-	-	-	-	-

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. 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, 2020' must be entered here and then raised in the 2021 budget.

SCHEDULE OF BONDS ISSUED AND OUTSTANDING AND 2021 DEBT SERVICE FOR BONDS

GENERAL CAPITAL BONDS

	Debit	Credit	2021 Debt Service
Outstanding - January 1, 2020	xxxxxxxx	30,575,000.00	
Issued	xxxxxxxx		
Paid	4,615,000.00	xxxxxxxx	
Outstanding - December 31, 2020	25,960,000.00	xxxxxxxx	
	30,575,000.00	30,575,000.00	
2021 Bond Maturities - General Capital Bonds			\$ 4,035,000.00
2021 Interest on Bonds*		\$ 761,275.00	
ASSESSMENT SER			
Outstanding - January 1, 2020	xxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxx	
Outstanding - December 31, 2020	-	xxxxxxxx	
	-	-	
2021 Bond Maturities - Assessment Bonds	\$		
2021 Interest on Bonds*			
Total "Interest on Bonds - Debt Service" (*Items)			\$ 761,275.00

LIST OF BONDS ISSUED DURING 2020

Purpose	2021 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	_	_		

SCHEDULE OF LOANS ISSUED AND OUTSTANDING AND 2021 DEBT SERVICE FOR LOANS

GREEN TRUST LOAN

	Debit	Credit	2021 Debt Service				
Outstanding - January 1, 2020	xxxxxxxx	521,554.57					
Issued	xxxxxxxx						
Paid	70,134.15	xxxxxxxx					
Refunded							
Outstanding - December 31, 2020	451,420.42	xxxxxxxx					
	521,554.57	521,554.57					
2021 Loan Maturities			\$ 71,543.84				
2021 Interest on Loans	2021 Interest on Loans						
Total 2021 Debt Service for	Loan		\$ 80,216.32				
	LOA	N					
Outstanding - January 1, 2020	xxxxxxxx						
Issued	xxxxxxxx						
Paid		xxxxxxxx					
Outstanding - December 31, 2020		xxxxxxxx					
2021 Loan Maturities	-	-	\$				
2021 Interest on Loans			\$				
Total 2021 Debt Service for	LOAN		\$ -				

LIST OF LOANS ISSUED DURING 2020

Purpose	2021 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	•	_		

SCHEDULE OF LOANS ISSUED AND OUTSTANDING AND 2021 DEBT SERVICE FOR LOANS

INFRASTRUCTURE TRUST LOAN

	Debit	Credit	2021 Debt Service
Outstanding - January 1, 2020	xxxxxxxx	245,000.00	
Issued	xxxxxxxx		
Paid	120,000.00	xxxxxxxx	
Refunded			
Outstanding - December 31, 2020	125,000.00	xxxxxxxx	
	245,000.00	245,000.00	
2021 Loan Maturities			\$ 125,000.00
2021 Interest on Loans	\$ 5,937.50		
Total 2021 Debt Service for	Loan		\$ 130,937.50
ZERO INTEREST INFRA	ASTRUCTURE TRUST I	LOAN	
Outstanding - January 1, 2020	xxxxxxxxx	170,077.00	
Issued	xxxxxxxxx		
Paid	85,265.09	xxxxxxxx	
Outstanding - December 31, 2020	84,811.91	xxxxxxxx	
	170,077.00	170,077.00	
2021 Loan Maturities			\$ 84,811.91
2021 Interest on Loans			\$
Total 2021 Debt Service for	Loan		\$ 84,811.91

LIST OF LOANS ISSUED DURING 2020

Purpose	2021 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	-	-		

SCHEDULE OF BONDS ISSUED AND OUTSTANDING AND 2021 DEBT SERVICE FOR BONDS

TYPE I SCHOOL TERM BONDS

	Debit	Credit	2021 I Servi	
Outstanding - January 1, 2020	xxxxxxxx			
Paid		xxxxxxxx		
Outstanding - December 31, 2020	-	xxxxxxxx	1	
	_	-	1	
2021 Bond Maturities - Term Bonds		\$	1	
2021 Interest on Bonds	ana - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -	\$	1	
TYPE I SCHOOL S	ERIAL BONDS			
Outstanding - January 1, 2020	xxxxxxxx			
Issued	xxxxxxxx			
Paid		xxxxxxxx		
Outstanding - December 31, 2020	-	xxxxxxxx		
	-	-]	
2021 Interest on Bonds*		\$]	
2021 Bond Maturities - Serial Bonds			\$	
Total "Interest on Bonds - Type I School Debt Se	rvice" (*Items)		\$	_
LIST OF BON	DS ISSUED D	URING 2020		
Purpose	2021 Maturity -01	Amount Issued -02	Date of Issue	Interest Rate
	-01	02	10000	rate
			 	
	_		-	
Total	<u></u>		<u></u>	<u> </u>
2021 INTEREST REQUIRE	MENT - CURRE	NT FUND DEBT Outstanding Dec. 31, 2020	2021	nterest rement
Emergency Notes		\$	_\$	
2. Special Emergency Notes		\$		
3. Tax Anticipation Notes		\$	\$	
4. Interest on Unpaid State & County Taxes		\$		
5.	_	\$		
6.	_	\$		

neet 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	Date of Maturity	Rate of Interest	2021 Budget I	Requirements For Interest	Interest Computed to (Insert Date)
			Dec. 31, 2020					
<u> </u>								
						-		
Page Totals	-		_			<u>-</u>		

Memo: Designate all "Capital Notes" issued under N.J.S. 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 2018 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2021 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.

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DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2020	Date of Maturity	Rate of Interest	2021 Budget I	Requirements For Interest	Interest Computed to (Insert Date)
1.								
2.								
3.								
4.								
5.								
6.								
7.							- "	
8.					-			
9.								
10.								
11.								
12.								
13.								
14.								
Total			-	-		-	- -	

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

Assessment Notes with an original date of issue of 2018 or prior must be appropriated in full in the 2021 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".

Sheet 35

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

Spe	IMPROVEMENTS ecify each authorization by purpose. Do	Balance - Jan	uary 1, 2020	2020	Other	Expended	Authorizations	Balance - Dece	mber 31, 2020
•	nt merely designate by a code number.	Funded	Unfunded	Authorizations		·	Canceled	Funded	Unfunded
General In	nprovements:								
1997-23	Various Capital Improvements	9,768.28	<u>-</u>					9,768.28	<u> </u>
1996-07	Various Capital Improvements	6,014.11				6,014.11			
2001-13,		8,900.00						8,900.00	<u>-</u>
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	13,591.07	-			13,591.07			
2008-11	Various Capital Improvements	113,535.90				86,940.29		26,595.61	-
2008-26	Sanitary Sewer System Improvements	850,989.71	4,707.32			208,655.65		642,334.06	4,707.32
2009-14	Various Capital Improvements	24,462.19	99,854.76			15,626.25		8,835.94	99,854.76
2009-15	Princeton Junction Redevelopment Plan	3,436.85	83,905.40			47,509.79			39,832.46
2010-18	Various Capital Improvements	580,075.52			<u>.</u>	126,112.14		453,963.38	<u>-</u>
2010-19	Meadow Road Improvements	229,144.60	-					229,144.60	
2011-06	Public Land Maintenance	19,820.34	<u>.</u>			19,820.34			<u> </u>
2011-08	Various Capital Improvements	279,602.10				60,456.46		219,145.64	<u> </u>
2011-14	Various Capital Improvements	164,476.05	_			22,071.23		142,404.82	
2012-08	Various Capital Improvements	449,296.30	-			50,373.49		398,922.81	-
2012-09	Various Capital Improvements	78,902.95	<u>-</u>			10,272.00		68,630.95	<u>-</u>
2013-09	Various Capital Improvements	455,283.05	74,000.00			128,336.73		326,946.32	74,000.00
	Page Total	3,291,599.02	262,467.48	-	-	795,779.55		2,539,892.41	218,394.54

heet 35.1

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

Spe	IMPROVEMENTS ecify each authorization by purpose. Do	Balance - Jar	nuary 1, 2020	2020	Other	Expended	Authorizations	Balance - Dece	mber 31, 2020
•	t merely designate by a code number.	Funded	Unfunded	Authorizations		, ,	Canceled	Funded	Unfunded
PREVIOU	S PAGE TOTALS	3,291,599.02	262,467.48		<u>-</u>	795,779.55	-	2,539,892.41	218,394.54
General In	nprovements (Continued):								
2014-13	Various Capital Improvements	197,785.74	268,000.00			150,017.36		47,768.38	268,000.00
2015-06	Various Capital Improvements	922,769.71	48,000.00			277,039.03		645,730.68	48,000.00
2016-07	Improvements to Road Intersections	36.01	-			36.01			-
2016-09	Various Capital Improvements	1,173,994.46	-			473,583.33		700,411.13	-
2016-11	Duck Pond Run Sewer Interceptor	395,248.80	-					395,248.80	-
2016-26	Update Capital Improvement Program	23,298.36	-			22,331.36		967.00	_
2017-20	Public Land Maintenance	18,124.36	-			10,391.85		7,732.51	<u>-</u>
2017-21	Various Capital Improvements	2,258,230.37	251,587.60	·		1,331,616.66		926,613.71	251,587.60
2018-15	Various Capital Improvements	4,177,849.06	591,009.66			3,039,622.50		1,138,226.56	591,009.66
2018-16	Public Land Maintenance	100,000.00	-			95,675.71		4,324.29	_
2018-21	Road improvements	87,789.43	-			32,549.12		55,240.31	_
2019-17	Public Land Maintenance	24,230.00	-			10,000.00		14,230.00	_
2019-18	Various Capital Improvements	842,870.00	4,730,654.36			1,763,516.94		,	3,810,007.42
2019-33	Improvements to Municipal Complex	1,621,400.00	3,300,000.00			3,441,739.92			1,479,660.08
2020-14	Various Capital Improvements	·	·	6,822,300.00		1,501,830.00			5,320,470.00
									· · _ <u>.</u> · ·
	PAGE TOTALS	15,135,225.32	9,451,719.10	6,822,300.00	-	12,945,729.34	_	6,476,385.78	11,987,129.30

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

Spe	IMPROVEMENTS ecify each authorization by purpose. Do	Balance - Jan	uary 1, 2020	2020	Other	Expended	Authorizations	Balance - Dece	mber 31, 2020
-	t merely designate by a code number.	Funded	Unfunded	Authorizations			Canceled	Funded	Unfunded
PREVIOU	S PAGE TOTALS	15,135,225.32	9,451,719.10	6,822,300.00	<u> </u>	12,945,729.34	-	6,476,385.78	11,987,129.30
Open Spa	ce Improvements:								
2006-11	Underground Storage Tank Remediation	25,000.00						25,000.00	
2007-11	Various Open Space Improvements	9,658.00				9,658.00			
2013-08	Parks Open Space Development	97,625.00						97,625.00	
2014-12	Various Open Space Improvements	218,407.58				17,862.47		200,545.11	
2015-07	Various Open Space Improvements	222,511.84				5,920.84		216,591.00	
2017-14	Acquisition of the Hall Parcels	3,376.01				3,376.01	·		
2017-20	Various Open Space Improvements	285,359.19				65,359.19		220,000.00	
2018-06	Acquisition of the Censoni Parcel	26,714.49						26,714.49	
2018-16	Various Open Space Improvements	230,516.92				10,516.92		220,000.00	
2019-17	Various Open Space Improvements	433,977.91				49,631.02		384,346.89	
2019-28	Acquisition of Applegate Parcel	275,000.00				267,706.69		7,293.31	
2020-07	Open Space Acquisition - Consultant			50,000.00		45,300.00		4,700.00	
2020-16	Various Open Space Improvements			410,000.00				410,000.00	
	PAGE TOTALS	16,963,372.26	9,451,719.10	7,282,300.00	<u>.</u>	13,421,060.48		8,289,201.58	11,987,129.30

GENERAL CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2020	xxxxxxxx	143,879.58
Received from 2020 Budget Appropriation *	xxxxxxxx	286,350.00
	xxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	xxxxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxxx	xxxxxxxx
		xxxxxxxx
	i	xxxxxxxx
		xxxxxxxx
Appropriated to Finance Improvement Authorizations	325,300.00	xxxxxxxx
		xxxxxxxx
Balance - December 31, 2020	104,929.58	xxxxxxxx
	430,229.58	430,229.58

^{*}The full amount of the 2020 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, 2020	xxxxxxxx	
Received from 2020 Budget Appropriation *	xxxxxxxx	
Received from 2020 Emergency Appropriation *	xxxxxxxx	
		xxxxxxxx
Appropriated to Finance Improvement Authorizations		xxxxxxxx
		xxxxxxxx
Balance - December 31, 2020		xxxxxxxx
	_	-

^{*}The full amount of the 2020 budget appropriation should be transferred to this account unless the balance of the appropriation is to be permitted to lapse.

CAPITAL IMPROVEMENTS AUTHORIZED IN 2020 AND DOWN PAYMENTS (N.J.S. 40A:2-11)

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2020 or Prior Years
2020-07	50,000.00		50,000.00	
2020-14	6,822,300.00	6,497,000.00	325,300.00	
2020-16	410,000.00		410,000.00	
Total	7,282,300.00	6,497,000.00	785,300.00	-

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 - 2020

	Debit	Credit
Balance - January 1, 2020	xxxxxxxx	927,127.29
Premium on Sale of Bonds	xxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxx	
Appropriated to Finance Improvement Authorizations		xxxxxxxx
Appropriated to 2020 Budget Revenue	175,000.00	xxxxxxxx
Balance - December 31, 2020	752,127.29	xxxxxxxx
	927,127.29	927,127.29

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 the Year 2020 was				\$169	,718,4	87.42
	2.	Amount of Item 1 Collected in 2020 (*)			\$	168,857,475.7	<u>0</u>	
	3.	Seventy (70) percent of Item 1				\$ 118	3,802,9	41.19
	(*) Ir	ncluding prepayments and overpayment	s applied.					
 В.								
	1.	Did any maturities of bonded obligation	ns or note:	s fall due	during th	e year 2020?		
		Answer YES or NO Yes						
	2.	Have payments been made for all bon December 31, 2020?	ded obliga	ations or n	otes due	on or before		
		Answer YES or NO Yes	_ If answ	er is "NO	" give de	tails		
		NOTE: If answer to Item B1 is YES,	then Item	B2 must	be answ	/ered		
	ended	? Answer YES or NO	No					
D.	1.	Cash Deficit 2019					\$	N/A
	2.	4% of 2019 Tax Levy for all purposes:	Levy	\$	····	=	\$	
	3.	Cash Deficit 2020					\$	N/A
	4.	4% of 2020 Tax Levy for all purposes:	Levy	\$		=	\$	
<u>—</u> Е.		<u>Unpaid</u>		2 <u>019</u>		2020	·	<u>Total</u>
	1.	State Taxes \$	s		\$		\$	
	2.	County Taxes \$	3		\$	143,989.6	2_\$	143,989.62
	3.	Amounts due Special Districts						
		\$	·		\$	-	_\$_	-
	4.	Amount due School Districts for School	ol Tax					
		\$	·		\$	-	_\$_	_

UTILITIES ONLY

Note:

If no "utility fund" existed on the books of account and if no utility was owned and operated by the municipality during the year 2020, please observe instructions of Sheet 2.

POST CLOSING TRIAL BALANCE - SWIM POOL UTILITY FUND

AS AT DECEMBER 31, 2020 Operating and Capital Sections

(Separately Stated)

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

Title of Account	Debit	Credit
Cash	4,668.21	
Investments		
Due from -		
Due from -		
Receivables Offset with Reserves:		
Consumer Accounts Receivable	-	
Liens Receivable	-	
Deferred Charges (Sheet 48)		
Deficit in Operations	80,106.92	
Cash Liabilities:		
Appropriation Reserves		1,480.84
Encumbrances Payable		2,310.03
Accrued Interest on Bonds and Notes		574.48
Interfund - Utility Capital Fund		20,000.00
Interfund - Current Fund		60,000.00
Subtotal - Cash Liabilities		84,365.35 "
Reserve for Consumer Accounts and Lien Receivable		
Fund Balance		409.78
Total	84,775.13	84,775.13

POST CLOSING TRIAL BALANCE - SWIM POOL UTILITY FUND (cont'd)

AS AT DECEMBER 31, 2020 Operating and Capital Sections

(Separately Stated)

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

Title of Account	Debit	Credit
CAPITAL SECTION:		
Est. Proceeds Bonds and Notes Authorized		xxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxx	-
CASH	35,151.74	
DUE FROM CURRENT FUND		
FIXED CAPITAL:		
COMPLETED	3,321,745.81	
AUTHORIZED AND UNCOMPLETED	75,600.00	
Interfund - Swim Pool Operating Fund	20,000.00	
		n
PAGE TOTALS	3,452,497.55	-

POST CLOSING TRIAL BALANCE - SWIM POOL UTILITY FUND (cont'd)

AS AT DECEMBER 31, 2020 Operating and Capital Sections

(Separately Stated)

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

Title of Account	Debit	Credit
PREVIOUS PAGE TOTALS	3,452,497.55	-
BONDS PAYABLE		-
LOANS PAYABLE		-
CAPITAL LEASES PAYABLE		_
BOND ANTICIPATION NOTES		155,550.00
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		-
UNFUNDED		42,551.74
CONTRACTS PAYABLE		
ENCUMBRANCES		12,500.00
DUE TO SWIM POOL OPERATING		
RESERVE FOR AMORTIZATION		3,226,245.81
RESERVE FOR DEFERRED AMORTIZATION		15,550.00
RESERVE FOR DEBT SERVICE		
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL IMPROVEMENT FUND		100.00
CAPITAL FUND BALANCE		~
	3,452,497.55	3,452,497.55

POST CLOSING TRIAL BALANCE - UTILITY ASSESSMENT TRUST FUNDS

IF MORE THAN ONE UTILITY EACH ASSESSMENT SECTION MUST BE SEPARATELY STATED

AS AT DECEMBER 31, 2020

Title of Account	Debit	Credit
CASH		
		-
	0.000	
ASSESSMENT NOTES		-
ASSESSMENT SERIAL BONDS		
FUND BALANCE		
TOTALS (Do not crowd - add additional		

Sheet 43

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

Title of Liability to which Cash	Audit Balance			EIPTS				Balance
and Investments are Pledged	Dec. 31, 2019	Assessments and Liens	Operating Budget				Disbursements	Dec. 31, 2020
Assessment Serial Bond Issues:	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
								-
								-
	-							
<u>·</u>								-
Assessment Bond Anticipation Note Issues:	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
								<u>-</u>
								-
								-
Other Liabilities								-
Trust Surplus								-
Less Assets "Unfinanced"*	xxxxxxxx	XXXXXXXX	XXXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXXX	xxxxxxxx	XXXXXXXX
								<u>-</u>
								_
								-
	-	-	-	-	-	-	-	_

^{*}Show as red figure

SCHEDULE OF SWIM POOL UTILITY BUDGET - 2020

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated Operating Surplus Anticipated with Consent of Director of Local Government	5,000.00	5,000.00	-
Membership Fees	162,000.00		(162,000.00)
Other Fees	139,100.00	62,500.00	(76,600.00)
Interest on Deposits	900.00	102.60	(797.40)
			- -
Reserve for Debt Service			
Capital Fund Balance			
Added by N.J.S. 40A:4-87:(List)	xxxxxxxx	xxxxxxxx	xxxxxxxx
			-
Subtotal	307,000.00	67,602.60	(239,397.40)
Deficit (General Budget) **			
	307,000.00	67,602.60	(239,397.40)

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

STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:		xxxxxxxx
Adopted Budget		307,000.00
Added by N.J.S. 40A:4-87		
Emergency		
Total Appropriations		307,000.00
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpenditures		307,000.00
Deduct Expenditures:		
Paid or Charged	153,933.88	
Reserved	1,480.84	
Surplus (General Budget)**		
Total Expenditures		155,414.72
Unexpended Balance Canceled (See Footnote)		151,585.28

FOOTNOTES: - RE: OVEREXPENDITURES:

Every appropriation overexpended in the budget document must be marked with an * and must agree in aggregate with this item.

RE: UNEXPENDED BALANCES CANCELED:

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

STATEMENT OF 2020 OPERATION

SWIM POOL UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2020 Swim Pool Utility Budget contained either an item of revenue "Deficit (General Budget)" or an item of appropriation "Surplus (General Budget)"

Section 2 should be filled out in every case.

SECTION 1:

Doverno Declined	xxxxxxxx	
Revenue Realized:		
Budget Revenue (Not Including "Deficit (General Budget)")	67,602.60	
Miscellaneous Revenue Not Anticipated		
2019 Appropriation Reserves Canceled in 2020	7,705.20	
Total Revenue Realized		75,307.80
Expenditures:	xxxxxxxx	
Appropriations (Not Including "Surplus (General Budget)")	xxxxxxxx	
Paid or Charged	153,933.88	
Reserved	1,480.84	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Total Expenditures	155,414.72	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		155,414.72
Excess		-
Budget Appropriation - Surplus (General Budget)** Remainder = Balance of Results of 2020 Operation ("Excess in Operations" - Sheet 46)	-	
Deficit		80,106.92
Anticipated Revenue - Deficit (General Budget)**	-	
Remainder = Balance of Results of 2020 Operation ("Operating Deficit - to Trial Balance" - Sheet 46)	80,106.92	

SECTION 2:

The following Item of '2019 Appropriation Reserves Canceled in 2020' is Due to the Current Fund TO THE EXTENT OF the amount received and Due from the General Budget of 2019 for an Anticipated Deficit in the Swim Pool Utility for 2019

2019 Appropriation Reserves Canceled in 2020	7,705.20	
Less: Anticipated Deficit in 2019 Budget - Amount Received and Due from Current Fund - If none, enter 'None "		
* Excess (Revenue Realized)		7,705.20

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

RESULTS OF 2020 OPERATIONS - SWIM POOL UTILITY

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxx	-
Unexpended Balances of Appropriations	xxxxxxxx	151,585.28
Miscellaneous Revenues Not Anticipated	xxxxxxxx	
Unexpended Balances of 2019 Appropriations*	xxxxxxxxx	7,705.20
Deficit in Anticipated Revenues	239,397.40	xxxxxxxx
		xxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxx	80,106.92
Excess in Operations - to Operating Surplus	-	xxxxxxxx
* See <u>restriction</u> in amount on Sheet 45, SECTION 2	239,397.40	239,397.40

OPERATING SURPLUS - SWIM POOL UTILITY

	Debit	Credit
Balance - January 1, 2020	xxxxxxxx	5,409.78
Excess in Results of 2020 Operations	xxxxxxxx	-
Amount Appropriated in the 2020 Budget - Cash	5,000.00	xxxxxxxx
Amount Appropriated in 2020 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxx
Balance - December 31, 2020	409.78	xxxxxxxx
	5,409.78	5,409.78

ANALYSIS OF BALANCE DECEMBER 31, 2020 (FROM SWIM POOL UTILITY - TRIAL BALANCE)

Cash	4,668.21
Investments	
Interfund Accounts Receivable	
Subtotal	4,668.21
Deduct Cash Liabilities Marked with "C" on Trial Balance	84,365.35
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	(79,697.14)
Other Assets Pledged to Surplus:*	
Deferred Charges #	
Operating Deficit #	
Total Other Assets	-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2020 BUDGET.	(79,697.14)

^{*}In the case of a "Deficit in Operating Surplus Cash",

[&]quot;other Assets" would be also pledged to cash liabilities.

SCHEDULE OF SWIM POOL UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2019	\$
Increased by: Rents Levied	\$
Decreased by:	
Collections	\$
Overpayments applied	\$
Transfer to Liens	\$
Other	\$
	\$
Balance December 31, 2020	\$
SCHEDULE OF SW Balance December 31, 2019	IM POOL UTILITY LIENS
Increased by:	
Transfers from Accounts Receivable	\$
Penalties and Costs	\$
Other	\$
	\$
Decreased by:	
Collections	\$
Other	\$
	\$
Dalaman Danamha ed ecce	
Balance December 31, 2020	\$ -

DEFERRED CHARGES - MANDATORY CHARGES ONLY SWIM POOL UTILITY FUND

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

1. Emergency Authorization -	ĺ	Balance as at Dec. 31, 2020
2.	\$	-
3.	_*_	
4.	_\$_	<u>-</u>
5\$ \$ \$ \$ 0.106.92	_\$_	-
Deficit in Operations \$ \$ 80,106.92	_\$_	
	\$	-
T-t-1 On-cretical \$ 80.106.97	<u>:</u> \$	80,106.92
Total Operating \$ - \$ - \$ 80,106.92	<u>-</u> \$_	80,106.92
6\$\$\$	_\$_	
7\$\$\$	_\$_	-
Total Capital \$ - \$ \$	_\$	

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

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

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

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

neet 48a

UTILITY SPECIAL EMERGENCY

Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount Authorized*	Balance Dec. 31, 2019	REDUCED IN 2020 By 2020 Canceled Budget By Resolution		Balance Dec. 31, 2020
							-
					-		-
							<u>-</u>
							-
<u> </u>							
							-
							-
							-
							-
							-
							-
							-
							_
	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	

SCHEDULE OF BONDS ISSUED AND OUTSTANDING AND 2021 DEBT SERVICE FOR BONDS

SWIM POOL UTILITY ASSESSMENT BONDS

	Debit	Credit	2021 [Servi	
Outstanding - January 1, 2020	xxxxxxxx			
Issued	xxxxxxxx			
Paid		xxxxxxxx		
Outstanding - December 31, 2020	_	xxxxxxxx	_	
	_	-		
2021 Bond Maturities - Assessment Bonds			\$	
2021 Interest on Bonds		\$		
SWIM POOL UTILITY	CAPITAL BOND	S		
Outstanding - January 1, 2020	xxxxxxxx		j	
Issued	xxxxxxxx			
Paid		xxxxxxxx		
Outstanding - December 31, 2020	-	xxxxxxxx		
2021 Bond Maturities - Capital Bonds			\$	
2021 Interest on Bonds		\$		
INTEREST ON BONDS	- SWIM POOL	UTILITY BUDG	ET	
2021 Interest on Bonds (*Items)		\$		
Less: Interest Accrued to 12/31/2020 (Trial Balance	:e)	\$	_	
Subtotal		\$ -	_	
Add: Interest to be Accrued as of 12/31/2021		\$		
Required Appropriation 2021			\$	-
LIST OF BON	DS ISSUED DUF	RING 2020		
Purpose	2021 Maturity	Amount Issued	Date of Issue	Interest Rate
			I	

Sheet 5

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

Title or Purpose of Issue	Original Amount	Original Date of	Amount of Note	Date of	Rate of	2021		Interest Computed to
	Issued	Issue*	Outstanding Dec. 31, 2020	Maturity	Interest	For Principal	For Interest	(Insert Date)
1. 2014-14 Swim Pool Complex	47,500.00	8/20/2018	35,550.00	8/20/2021	1.00%		355.50	8/20/2021
2. 2016-16 Swim Pool Complex	48,000.00	8/20/2018	48,000.00	8/20/2021	1.00%		480.00	8/20/2021
3. 2019-16 Swim Pool Complex	24,000.00	8/20/2019	24,000.00	8/20/2021	1.00%		240.00	8/20/2021
4. 2020-15 Swim Pool Complex	48,000.00	8/20/2020	48,000.00	8/20/2021	1.00%		480.00	8/20/2021
5.								
6.								
7.								
8.								
9.								
TOTAL	167,500.00		155,550.00			-	1,555.50	

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

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

All notes with an original date of issue of 2018 or prior require one legally payable installment to be budgeted if it

is contemplated that such notes will be renewed in 2021 or written intent of permanent financing submitted.

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

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

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

Title or Purpose of Issue	Original Amount	Original Date of	Amount of Note	Date of	Rate of	2021		Interest Computed to
	Issued	Issue*	Outstanding Dec. 31, 2020	Maturity	Interest	For Principal	For Interest	(Insert Date)
1								
2.								
3.								
4.								
5.								
6.				***-				
7.								
8.								
9.								
TOTAL	167,500.00		155,550.00			-	1,555.50	

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

Memo:

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

All notes with an original date of issue of 2018 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2021 or written intent of permanent financing submitted.

INTEREST ON NOTES - SWIM POOL UTILITY BUDGET					
2021 Interest on Notes	\$	1,555.50			
Less: Interest Accrued to 12/31/2020 (Trial Balance)	\$	574.48			
Subtotal	\$	981.02			
Add: Interest to be Accrued as of 12/31/2021	\$	574.48			
Required Appropriation - 2021	\$	1,555.50			

(Do not crowd - add additional sheets)

Sheet 50

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

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

heet 51

DEBT SERVICE SCHEDULE FOR SWIM POOL UTILITY ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding	Date of Maturity	Rate of Interest	2021 For Principal For Interest		Interest Computed to (Insert Date)
	issued	issue	Dec. 31, 2020	Waturity	merest	1 Of 1 Hillicipal	**	(insert bate)
	_		_			-	-	

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

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

Utility Assessment Notes with an original date of issue of December 31, 2018 or prior must be appropriated in full in the 2021 Dedicated Utility Assessment Budget or written intent of permanent financing submitted.

^{**} Interest on Utility Assessment Notes must be included in the Utility Fund Budget appropriation "Interest on Notes".

Sheet 52

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SWIM POOL (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - January 1, 2020				Other	Balance - Dec	ember 31, 2020	
not merely designate by a code number.	Funded	Unfunded	Authorizations				Funded	Unfunded
2019-16 Improvements to Swim Pool Complex		5,051.74			5,051.74			
2020-15 Improvements to Swim Pool Complex			50,400.00		7,848.26			42,551.74
·								
PAGE TOTALS	_	5,051.74	50,400.00		12,900.00	_	_	42,551.74

SWIM POOL UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2020	xxxxxxxx	100.00
Received from 2020 Budget Appropriation	xxxxxxxx	2,400.00
	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	2,400.00	xxxxxxxx
		xxxxxxxx
Balance - December 31, 2020	100.00	xxxxxxxx
	2,500.00	2,500.00

SWIM POOL UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit	Credit
Balance - January 1, 2020	xxxxxxxx	
Received from 2020 Budget Appropriation *	xxxxxxxx	
Received from 2020 Emergency Appropriation *	xxxxxxxx	
Appropriated to Finance Improvement Authorizations		xxxxxxxx
		xxxxxxxx
Balance - December 31, 2020	-	xxxxxxxx
	-	•

^{*}The full amount of the 2020 budget appropriation should be transferred to this account unless the balance of the appropriation is to be permitted to lapse.

SWIM POOL UTILITY FUND

CAPITAL IMPROVEMENTS AUTHORIZED IN 2020 AND DOWN PAYMENTS (N.J.S. 40A:2-11)

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2020 or Prior Years
2020-15	50,400.00	48,000.00	2,400.00	
	50,400.00	48,000.00	2,400.00	-

SWIM POOL UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

YEAR 2020

	Debit	Credit
Balance - January 1, 2020	xxxxxxxx	
Premium on Sale of Bonds	xxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxx	
Miscellaneous		
Appropriated to Finance Improvement Authorization		xxxxxxxx
Appropriation to 2020 Budget Reserve		xxxxxxxx
Balance - December 31, 2020	-	xxxxxxxx
	-	-