

ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2023
(UNAUDITED)

POPULATION LAST CENSUS 8,897
NET VALUATION TAXABLE 2023 1,016,799,445
MUNICODE 0318

FIVE DOLLARS PER DAY PENALTY IF NOT FILED BY:
COUNTIES - JANUARY 26, 2024
MUNICIPALITIES - FEBRUARY 10, 2024

ANNUAL FINANCIAL STATEMENT REQUIRED TO BE FILED UNDER NEW JERSEY STATUTES ANNOTATED 40A:5-12, AS AMENDED, COMBINED WITH INFORMATION REQUIRED PRIOR TO CERTIFICATION OF BUDGETS BY THE DIRECTOR OF THE DIVISION OF LOCAL GOVERNMENT SERVICES.

TOWNSHIP of MANSFIELD, County of BURLINGTON

DO NOT USE THESE SPACES

	Date	Examined By:	
1			Preliminary Check
2			Examined

I hereby certify that the debt shown on Sheets 31 to 34, 49 to 51 and 63 to 65a are complete, were computed by me and can be supported upon demand by a register or other detailed analysis.

Signature mehila@bowman.cpa
Title RMA

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

REQUIRED CERTIFICATION BY THE CHIEF FINANCIAL OFFICER:

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

Further, I do hereby certify that I, Bonnie Grouser, am the Chief Financial Officer, License # N-1738, of the TOWNSHIP of MANSFIELD, County of BURLINGTON and that the statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as at December 31, 2023, completely in compliance with N.J.S.A. 40A:5-12, as amended. I also give complete assurance as to the veracity of required information included herein, needed prior to certification by the Director of Local Government Services, including the verification of cash balances as of December 31, 2023.

Signature finance@mansfieldtwp.com
Title Chief Financial Officer
Address 3135 Route 206 South, Suite 1
Phone Number 609-298-0542
Fax Number NO ENTRY

IT IS HEREBY INCUMBENT UPON THE CHIEF FINANCIAL OFFICER, WHEN NOT PREPARED BY SAID, AT A MINIMUM MUST REVIEW THE CONTENTS OF THIS ANNUAL FINANCIAL STATEMENT WITH THE PREPARER, SO AS TO BE FAMILIAR WITH THE REPRESENTATIONS AND ASSERTIONS MADE HEREIN.

THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:

Preparation by Registered Municipal Account (Statement of Statutory Auditor Only)

I have prepared the post-closing trial balances, related statement and analyses included in the accompanying Annual Financial Statement from the books of account and records made available to me by the **TOWNSHIP** of **MANSFIELD** as of as of December 31, 2023 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, 2023 is not in substantial compliance with the requirements of the State of New Jersey, Department of Community Affairs, Division of Local Government Services. Had I performed additional procedures or had I made an examination of the financial statements in accordance with generally accepted auditing standards, other matters might have come to my attention that would have been reported to the governing body and Division. This Annual Financial Statement relates only to the accounts and items prescribed by the Division and does not extend to the financial statements of the municipality/county taken as a whole.

Listing of agreed-upon procedures not performed and/or matters coming to my attention of which the Director should be informed:

None

Robert P. Nehila, Jr.

(Registered Municipal Accountant)

Bowman & Company LLP

(Firm Name)

601 White Horse Road

(Address)

Certified by me

Voorhees, New Jersey 08043

(Address)

this 1st day February, 2024

856-435-6200

(Phone Number)

856-435-0440

(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 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 2024.
11. The municipality **did not** adopt a Special Emergency ordinance for COVID-related expenses or loss of revenue (N.J.S.A. 40A:4-53 (l) and (m)).

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

Municipality: TOWNSHIP OF MANSFIELD

Chief Financial Officer: Not Applicable

Signature: Not Applicable

Certificate #: Not Applicable

Date: Not Applicable

CERTIFICATION OF NON-QUALIFYING MUNICIPALITY

The undersigned certifies that this municipality does not meet item(s) _____
6 of the criteria above and therefore does not qualify for local
examination of its Budget in accordance with N.J.A.C. 5:30-7.5.

Municipality: TOWNSHIP OF MANSFIELD

Chief Financial Officer: Bonnie Grouser

Signature: finance@mansfieldtwp.com

Certificate #: N-1738

Date: 2/1/2024

21-0732628

Fed I.D. #

TOWNSHIP OF MANSFIELD

Municipality

BURLINGTON

County

Report of Federal and State Financial Assistance
Expenditures of Awards

Fiscal Year Ending: December 31, 2023

	(1) Federal programs Expended (administered by the state)	(2) State Programs Expended	(3) Other Federal Programs Expended
TOTAL	\$ <u>446,568.39</u>	\$ <u>472,760.38</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@mansfieldtwp.com

Signature of Chief Financial Officer

2/14/2023

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 MANSFIELD, County of BURLINGTON during the year 2023 and that sheets 40 to 68 are unnecessary.

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

Name	Not Applicable
Title	Not Applicable

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

MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2023

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2024 and filed with the County Board of Taxation on January 10, 2024 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of \$ 1,023,724,700.00

assessor@mansfieldtwp.com

SIGNATURE OF TAX ASSESSOR

TOWNSHIP OF MANSFIELD

MUNICIPALITY

BURLINGTON

COUNTY

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

**POST CLOSING
TRIAL BALANCE - CURRENT FUND
AS AT DECEMBER 31, 2023**

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

Title of Account		Debit	Credit
CASH		11,298,701.42	
INVESTMENTS			
DUE FROM/TO STATE - VETERANS AND SENIOR CITIZENS		-	6,667.89
Receivables with Full Reserves:			
TAXES RECEIVABLE:			
PRIOR	14,765.77		
CURRENT	205,735.10		
SUBTOTAL		220,500.87	
TAX TITLE LIENS RECEIVABLE		96,657.57	
PROPERTY ACQUIRED FOR TAXES		602,500.00	
CONTRACT SALES RECEIVABLE		-	
MORTGAGE SALES RECEIVABLE		-	
REVENUE ACCOUNTS RECEIVABLE		10,225.72	
DEFERRED CHARGES:			
EMERGENCY			
SPECIAL EMERGENCY (40A:4-55)		80,000.00	
DEFICIT		-	
Page Totals:		12,308,585.58	6,667.89

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

POST CLOSING
TRIAL BALANCE - CURRENT FUND (CONT'D)
AS AT DECEMBER 31, 2023

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	12,308,585.58	6,667.89
APPROPRIATION RESERVES		484,502.93
ENCUMBRANCES PAYABLE		301,198.46
ACCOUNTS PAYABLE		57,699.44
TAX OVERPAYMENTS		163.66
PREPAID TAXES		244,182.50
DUE TO STATE:		
MARRIAGE LICENCE		250.00
LOCAL SCHOOL TAX PAYABLE		2,864,122.00
REGIONAL SCHOOL TAX PAYABLE		-
REGIONAL H.S.TAX PAYABLE		4,954,800.21
COUNTY TAX PAYABLE		-
DUE COUNTY - ADDED & OMMITTED		44,306.79
SPECIAL DISTRICT TAX PAYABLE		-
RESERVE FOR TAX APPEAL		-
DUE TO TRUST OTHER FUND		21,250.00
DUE TO SEWER ASSESSMENT TRUST FUND		91,031.16
RESERVE FOR TAX MAPS		44,555.75
RESERVE FOR MASTER PLAN		13,000.00
RESERVE FOR SECURITY DEPOSIT		700.00
RESERVE FOR ENVIRONMENTAL RECYCLING		5,165.07
RESERVE FOR PARKING OFFENSES ADJUDICATION ACT		564.80
RESERVE FOR TAX SALE PREMIUMS		64,500.00
RESERVE FOR WHITE PINE ROAD		11,350.00
RESERVE FOR OFF TRACT CONTRIBUTIONS		3,790.00
RESERVE FOR MUNICIPAL RELIEF FUND AID		53,423.67
PAGE TOTAL	12,308,585.58	9,267,224.33

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

**POST CLOSING
TRIAL BALANCE - CURRENT FUND (CONT'D)
AS AT DECEMBER 31, 2023**

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

Title of Account	Debit	Credit
TOTALS FROM PAGE 3a	12,308,585.58	9,267,224.33
SUBTOTAL	12,308,585.58	9,267,224.33 "C"
RESERVE FOR RECEIVABLES		929,884.16
DEFERRED SCHOOL TAX	3,667,183.00	
DEFERRED SCHOOL TAX PAYABLE		3,667,183.00
FUND BALANCE		2,111,477.09
TOTALS	15,975,768.58	15,975,768.58

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

ACCOUNTS #1 AND #2 *
AS AT DECEMBER 31, 2023

TOTALS

Public Welfare, General Assistance Program.

POST CLOSING TRIAL BALANCE
FEDERAL AND STATE GRANTS

AS AT DECEMBER 31, 2023

Title of Account	Debit	Credit
CASH	224,821.32	
GRANTS RECEIVABLE	3,353,289.34	
DUE FROM/TO CURRENT FUND		
ENCUMBRANCES PAYABLE		2,750.12
APPROPRIATED RESERVES		3,573,836.73
UNAPPROPRIATED RESERVES		1,523.81
TOTALS	3,578,110.66	3,578,110.66

(Do not crowd - add additional sheets)

POST CLOSING
TRIAL BALANCE - TRUST FUNDS
(Assessment Section Must Be Separately Stated)
AS AT DECEMBER 31, 2023

Title of Account	Debit	Credit
ANIMAL CONTROL TRUST FUND		
CASH	8,237.16	
DUE TO -		
DUE TO STATE OF NJ		4.20
RESERVE FOR ANIMAL CONTROL TRUST FUND		8,232.96
FUND TOTALS	8,237.16	8,237.16
ASSESSMENT TRUST FUND		
CASH	-	
DUE TO -		
RESERVE FOR:		
FUND TOTALS	-	-
MUNICIPAL OPEN SPACE TRUST FUND		
CASH	-	
FUND TOTALS	-	-
LOSAP TRUST FUND		
CASH	-	
INVESTMENTS	805,496.56	
RESERVE FOR LENGTH OF SERVICE AWARDS PROGRAM		805,496.56
FUND TOTALS	805,496.56	805,496.56

POST CLOSING

TRIAL BALANCE - TRUST FUNDS (CONT'D)

(Assessment Section Must Be Separately Stated)

AS AT DECEMBER 31, 2023

Title of Account	Debit	Credit
CDBG TRUST FUND		
CASH	-	
DUE TO -		
FUND TOTALS	-	-
ARTS AND CULTURAL TRUST FUND		
CASH	-	
FUND TOTALS	-	-
OTHER TRUST FUNDS		
CASH	10,225,701.17	
DUE FROM CURRENT FUND - OTHER TRUST FUNDS	21,520.00	
DUE STATE OF NEW JERSEY - DCA FEES		28,684.00
MISCELLANEOUS TRUST RESERVES (Sheet 6b)		10,218,537.16
OTHER TRUST FUNDS PAGE TOTAL	10,247,221.17	10,247,221.16

(Do not crowd - add additional sheets)

POST CLOSING
TRIAL BALANCE - TRUST FUNDS (CONT'D)
(Assessment Section Must Be Separately Stated)
AS AT DECEMBER 31, 2023

[illegible]

(Do not crowd - add additional sheets)

POST CLOSING
TRIAL BALANCE - TRUST FUNDS (CONT'D)
(Assessment Section Must Be Separately Stated)
AS AT DECEMBER 31, 2023

Title of Account	Debit	Credit
Previous Totals	10,247,221.17	10,247,221.16
OTHER TRUST FUNDS (continued)		
TOTALS	10,247,221.17	10,247,221.16

(Do not crowd - add additional sheets)

SCHEDULE OF TRUST FUND RESERVES

[illegible]

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

Sheet 7

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2022	RECEIPTS					Disbursements	Balance Dec. 31, 2023
		Assessments and Liens	Current Budget					
Assessment Serial Bond Issues:	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
								-
								-
								-
								-
								-
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
								-
								-
								-
								-
	-	-	-	-	-	-	-	-

*Show as red figure

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

AS AT DECEMBER 31, 2023

Title of Account	Debit	Credit
Estimated Proceeds Bonds and Notes Authorized	1,177,548.00	xxxxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxxxx	1,177,548.00
CASH	2,007,981.13	
DUE FROM - CURRENT FUND		
DUE FROM -		
FEDERAL AND STATE GRANTS RECEIVABLE		
DEFERRED CHARGES TO FUTURE TAXATION:		
FUNDED	13,475,000.00	
UNFUNDED	1,177,548.00	
DUE TO -		
PAGE TOTALS	17,838,077.13	1,177,548.00

(Do not crowd - add additional sheets)

POST CLOSING
TRIAL BALANCE -- GENERAL CAPITAL FUND
AS AT DECEMBER 31, 2023

Title of Account	Debit	Credit
PREVIOUS PAGE TOTALS	17,838,077.13	1,177,548.00
BOND ANTICIPATION NOTES PAYABLE		-
GENERAL SERIAL BONDS		13,475,000.00
TYPE 1 SCHOOL BONDS		-
LOANS PAYABLE		-
CAPITAL LEASES PAYABLE		-
RESERVE FOR PAYMENT OF DEBT SERVICE		0.22
RESERVE FOR CAPITAL PROJECTS		
RESERVE FOR PETICOAT BRIDGE		17,466.00
RESERVE FOR SEWER PLANT		10,377.19
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		1,585,502.04
UNFUNDED		293,254.57
ENCUMBRANCES PAYABLE		1,256,329.37
RESERVE TO PAY BANS		
CAPITAL IMPROVEMENT FUND		17,070.00
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL FUND BALANCE		5,529.74
	17,838,077.13	17,838,077.13

(Do not crowd - add additional sheets)

CASH RECONCILIATION DECEMBER 31, 2023

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current	378,923.44	11,044,751.19	124,973.21	11,298,701.42
Grant Fund	1,284.00	223,595.52	58.20	224,821.32
Trust - Animal Control		8,237.16		8,237.16
Trust - Assessment				-
Trust - Municipal Open Space				-
Trust - LOSAP				-
Trust - CDBG				-
Trust - Other		10,613,045.76	387,344.59	10,225,701.17
Trust - Arts and Culture				-
General Capital		2,007,981.13		2,007,981.13
				-
<u>UTILITIES:</u>				
Sewer Utility Operating Fund		25,753.77		25,753.77
Sewer Utility Capital Fund		1,624,269.38		1,624,269.38
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
Total	380,207.44	25,547,633.91	512,376.00	25,415,465.35

* Include Deposits In Transit

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

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, 2023.

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, 2023.

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: rnehila@bowman.cpa

Title: Registered Municipal Accountant

CASH RECONCILIATION DECEMBER 31, 2023 (cont'd)

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

1st Constitution Bank - Current Fund	8,106,961.87
1st Constitution Bank - Grant Fund	223,595.52
1st Constitution Bank - General Capital Fund	2,007,981.13
1st Constitution Bank - Animal Control Fund	8,237.16
1st Constitution Bank - Recreation Developers Trust Fund	100,179.19
1st Constitution Bank - Recreation Revenue Trust	5,919.98
1st Constitution Bank - Public Defender Trust	3,306.92
1st Constitution Bank - Special Events Trust	19,761.32
1st Constitution Bank - Fire Safety Trust	7,616.62
1st Constitution Bank - Construction Code Trust	2,182,383.19
1st Constitution Bank - Special Law Enforcement Trust	567.44
1st Constitution Bank - COAH Trust	6,272,417.36
1st Constitution Bank - Police Off Duty Employment Trust	192,089.39
1st Constitution Bank - Unemployment Trust	15,988.41
1st Constitution Bank - Regular Law Enforcement Trust	3,318.69
1st Constitution Bank - Sewer Utility Operating	25,753.77
1st Constitution Bank - Public Assistance	
1st Constitution Bank - Clearing Account	124,973.21
1st Constitution Bank - Tax Collector Trust	12.29
1st Constitution Bank - Payroll Trust	42,401.43
1st Constitution Bank - Sidewalk Contribution Trust	215,567.60
1st Constitution Bank - Sewer Utility Capital	1,624,269.38
1st Constitution Bank - Escrow Funds	1,516,528.22
1st Constituion Bank - Storm Trust	17,500.00
1st Constituion Bank - Accumulated Leave Trust	17,500.00
1st Constitution Bank - CD - Current Fund	1,852,932.25
1st Bank - CD - Sewer Operating Fund	959,871.57
PAGE TOTAL	25,547,633.91

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, 2023 (cont'd)

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

[illegible]

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, 2023	2023 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2023
Federal Grants:						-
Community Development Block Grant	65,422.78				65,422.78	-
Emergency Management Assistance Program		10,000.00	10,000.00			-
State Grants:						-
NJDEP - Clean Communities Program		23,074.12	23,074.12			-
NJDEP - Recycling Tonnage Grant	7,217.55	11,109.18	11,109.18			7,217.55
Stormwater Assistance Grant		15,000.00	15,000.00			-
Island Road Project	195,000.00		195,000.00			-
Aaronson Road		181,070.00	128,901.60			52,168.40
Local Freight Impact Fund		3,228,000.00				3,228,000.00
Local Recreational Improvement Grant	75,000.00		75,000.00			-
Safe and Secure Communities Grant		16,200.00	15,584.00			616.00
Local Grants:						-
County Circulation	35,665.93					35,665.93
Burlington County Park Improvement	129,621.46		100,000.00			29,621.46
						-
						-
						-
						-
PAGE TOTALS	507,927.72	3,484,453.30	573,668.90	-	65,422.78	3,353,289.34

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

Grant	Balance Jan. 1, 2023	2023 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2023
PREVIOUS PAGE TOTALS	507,927.72	3,484,453.30	573,668.90	-	65,422.78	3,353,289.34
						-
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						-
PAGE TOTALS	507,927.72	3,484,453.30	573,668.90	-	65,422.78	3,353,289.34

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

Grant	Balance Jan. 1, 2023	2023 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2023
PREVIOUS PAGE TOTALS	507,927.72	3,484,453.30	573,668.90	-	65,422.78	3,353,289.34
						-
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						-
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						-
						-
						-
TOTALS	507,927.72	3,484,453.30	573,668.90	-	65,422.78	3,353,289.34

SCHEDULE OF APPROPRIATED RESERVES FOR
FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2023	Transferred from 2023 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2023
		Budget	Appropriation By 40A:4-87				
Federal Grants:							-
Bulletproof Vest Partnership Grant	12,557.52						12,557.52
Community Development Block Grant	115,331.44					115,331.44	-
Emergency Management Assistance Grant Program			10,000.00				10,000.00
State Grants:							-
Body Armor Replacement Program	2,626.00			1,408.40			1,217.60
Click it or Tick It	13,500.00						13,500.00
Drive Sober or Get Pulled Over	4,400.00						4,400.00
NJ Tree Reforestation	144,592.68						144,592.68
Department of Environmental Protection:							-
Clean Communities Grant	28,399.49		23,074.12	21,356.13		18,899.96	11,217.52
Recycling Tonnage Grant	45.34	11,109.18		10,689.11			465.41
Stormwater Assistance Grant		15,000.00					15,000.00
Safe and Secure Communities Grant	69,630.00	16,200.00		16,200.00			69,630.00
Drunk Driving Enforcement Fund	23,934.18						23,934.18
NJ Department Of Transportation - Muni. Aid Program:							-
Island Road				195,000.00	195,000.00		-
Aaronson Raod		181,070.00		172,056.86			9,013.14
Local Freight Impact Fund		3,228,000.00					3,228,000.00
PAGE TOTALS	415,016.65	3,451,379.18	33,074.12	416,710.50	195,000.00	134,231.40	3,543,528.05

Grant	Balance Jan. 1, 2023	Transferred from 2023 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2023
		Budget	Appropriation By 40A:4-87				
PREVIOUS PAGE TOTALS	415,016.65	3,451,379.18	33,074.12	416,710.50	195,000.00	134,231.40	3,543,528.05
Local Recreational Improvement Grant				75,000.00	75,000.00		-
Local Grants:							-
County Circulation	10,090.36						10,090.36
Mansfield Bark Park -							-
Future Sustainability for Capital Improvements	4,645.70						4,645.70
County Park Development	15,572.62			100,000.00	100,000.00		15,572.62
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
PAGE TOTALS	445,325.33	3,451,379.18	33,074.12	591,710.50	370,000.00	134,231.40	3,573,836.73

SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2023	Transferred from 2023 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2023
		Budget	Appropriation By 40A:4-87				
PREVIOUS PAGE TOTALS	445,325.33	3,451,379.18	33,074.12	591,710.50	370,000.00	134,231.40	3,573,836.73
							-
							-
							-
							-
							-
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							-
							-
							-
							-
							-
							-
PAGE TOTALS	445,325.33	3,451,379.18	33,074.12	591,710.50	370,000.00	134,231.40	3,573,836.73

Grant	Balance Jan. 1, 2023	Transferred from 2023 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2023
		Budget	Appropriation By 40A-4-87				
PREVIOUS PAGE TOTALS	445,325.33	3,451,379.18	33,074.12	591,710.50	370,000.00	134,231.40	3,573,836.73
							-
							-
							-
							-
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							-
							-
TOTALS	445,325.33	3,451,379.18	33,074.12	591,710.50	370,000.00	134,231.40	3,573,836.73

Grant	Balance Jan. 1, 2023	Transferred from 2023 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2023
		Budget	Appropriation By 40A-4-87				
PREVIOUS PAGE TOTALS	445,325.33	3,451,379.18	33,074.12	591,710.50	370,000.00	134,231.40	3,573,836.73
							-
							-
							-
							-
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							-
							-
							-
							-
							-
TOTALS	445,325.33	3,451,379.18	33,074.12	591,710.50	370,000.00	134,231.40	3,573,836.73

SCHEDULE OF UNAPPROPRIATED RESERVES FOR
FEDERAL AND STATE GRANTS

Sheet 12
Totals

Grant	Balance Jan. 1, 2023	Transferred from 2023 Budget Appropriations		Received	Other	Balance Dec. 31, 2023
		Budget	Appropriation By 40A:4-87			
PREVIOUS PAGE TOTALS	-	-	-	-	-	-
Federal Grants:						-
American Rescue Plan (ARP)	446,568.39				(446,568.39)	-
State Grants:						-
Body Armor Grant				1,523.81		1,523.81
						-
Note - Other is disbursement to Current Fund for Anticipated						-
Revenue - ARP Lost Revenue						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
TOTALS	446,568.39	-	-	1,523.81	(446,568.39)	1,523.81

*LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance - January 1, 2023	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	XXXXXXXXXX	3,279,031.00
School Tax Deferred (Not in excess of 50% of Levy - 2022 - 2023)	XXXXXXXXXX	2,985,700.00
Levy School Year July 1, 2023 - June 30, 2024	XXXXXXXXXX	11,700,130.00
Levy Calendar Year 2023	XXXXXXXXXX	
Paid	12,115,039.00	XXXXXXXXXX
Balance - December 31, 2023	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	2,864,122.00	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2023 - 2024)	2,985,700.00	XXXXXXXXXX
* Not including Type 1 school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools.	17,964,861.00	17,964,861.00

Must include unpaid requisitions.

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

	Debit	Credit
Balance - January 1, 2023	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	XXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2022 - 2023)	XXXXXXXXXX	
Levy School Year July 1, 2023 - June 30, 2024	XXXXXXXXXX	
Levy Calendar Year 2023	XXXXXXXXXX	
Paid		XXXXXXXXXX
Balance - December 31, 2023	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	-	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2023 - 2024)		XXXXXXXXXX
# Must include unpaid requisitions.	-	-

REGIONAL HIGH SCHOOL TAX

	Debit	Credit
Balance - January 1, 2023	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	XXXXXXXXXX	4,735,549.60
School Tax Deferred (Not in excess of 50% of Levy - 2022 - 2023)	XXXXXXXXXX	681,483.00
Levy School Year July 1, 2023 - June 30, 2024	XXXXXXXXXX	11,434,132.00
Levy Calendar Year 2023	XXXXXXXXXX	
Paid	11,214,881.39	XXXXXXXXXX
Balance - December 31, 2023	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	4,954,800.21	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2023 - 2024)	681,483.00	XXXXXXXXXX
# Must include unpaid requisitions.	16,851,164.60	16,851,164.60

COUNTY TAXES PAYABLE

	Debit	Credit
Balance - January 1, 2023	XXXXXXXXXX	XXXXXXXXXX
County Taxes	XXXXXXXXXX	
Due County for Added and Omitted Taxes	XXXXXXXXXX	99,583.61
2023 Levy:	XXXXXXXXXX	XXXXXXXXXX
General County	XXXXXXXXXX	4,134,265.06
County Library	XXXXXXXXXX	382,396.36
County Health	XXXXXXXXXX	
County Open Space Preservation	XXXXXXXXXX	341,069.03
Due County for Added and Omitted Taxes	XXXXXXXXXX	44,306.79
Paid	4,957,314.06	XXXXXXXXXX
Balance - December 31, 2023	XXXXXXXXXX	XXXXXXXXXX
County Taxes		XXXXXXXXXX
Due County for Added and Omitted Taxes	44,306.79	XXXXXXXXXX
	5,001,620.85	5,001,620.85

SPECIAL DISTRICT TAXES

	Debit	Credit
Balance - January 1, 2023	XXXXXXXXXX	
2023 Levy: (List Each Type of District Tax Separately - See Footnote)	XXXXXXXXXX	XXXXXXXXXX
Fire -	XXXXXXXXXX	XXXXXXXXXX
Sewer -	XXXXXXXXXX	XXXXXXXXXX
Water -	XXXXXXXXXX	XXXXXXXXXX
Garbage -	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
Total 2023 Levy	XXXXXXXXXX	-
Paid		XXXXXXXXXX
Balance - December 31, 2023	-	XXXXXXXXXX
	-	-

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

STATEMENT OF GENERAL BUDGET REVENUES 2023

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated	1,050,000.00	1,050,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government Services			-
Miscellaneous Revenue Anticipated:	xxxxxxxx	xxxxxxxx	xxxxxxxx
Adopted Budget	7,537,333.66	8,063,399.24	526,065.58
Added by N.J.S.A. 40A:4-87 (List on 17a)	33,074.12	33,074.12	-
			-
			-
Total Miscellaneous Revenue Anticipated	7,570,407.78	8,096,473.36	526,065.58
Receipts from Delinquent Taxes	181,780.00	196,312.95	14,532.95
Amount to be Raised by Taxation:	xxxxxxxx	xxxxxxxx	xxxxxxxx
(a) Local Tax for Municipal Purposes	5,236,872.96	xxxxxxxx	xxxxxxxx
(b) Addition to Local District School Tax		xxxxxxxx	xxxxxxxx
(c) Minimum Library Tax		xxxxxxxx	xxxxxxxx
Total Amount to be Raised by Taxation	5,236,872.96	5,521,282.16	284,409.20
	14,039,060.74	14,864,068.47	825,007.73

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	xxxxxxxx	33,285,292.32
Amount to be Raised by Taxation	xxxxxxxx	xxxxxxxx
Local District School Tax	11,700,130.00	xxxxxxxx
Regional School Tax	-	xxxxxxxx
Regional High School Tax	11,434,132.00	xxxxxxxx
County Taxes	4,857,730.45	xxxxxxxx
Due County for Added and Omitted Taxes	44,306.79	xxxxxxxx
Special District Taxes	-	xxxxxxxx
Municipal Open Space Tax		xxxxxxxx
Municipal Arts and Culture Tax		xxxxxxxx
Reserve for Uncollected Taxes	xxxxxxxx	272,289.08
Deficit in Required Collection of Current Taxes (or)	xxxxxxxx	-
Balance for Support of Municipal Budget (or)	5,521,282.16	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.	33,557,581.40	33,557,581.40

STATEMENT OF GENERAL BUDGET REVENUES 2023
(Continued)

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

Source	Budget	Realized	Excess or Deficit
Emergency Management Assistance Program	10,000.00	10,000.00	-
NJDEP - Clean Communities Program	23,074.12	23,074.12	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
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		-	-
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		-	-
		-	-
		-	-
		-	-
PAGE TOTALS	33,074.12	33,074.12	-

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:

finance@mansfieldtwp.com

STATEMENT OF GENERAL BUDGET REVENUES 2023
(Continued)

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

Source	Budget	Realized	Excess or Deficit
PREVIOUS PAGE TOTALS	33,074.12	33,074.12	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
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		-	-
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		-	-
		-	-
		-	-
TOTALS	33,074.12	33,074.12	-

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:

finance@mansfieldtwp.com

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2023

2023 Budget As Adopted		14,005,986.62
2023 Budget - Added by N.J.S.A. 40A:4-87		33,074.12
Appropriated for 2023 (Budget Statement Item 9)		14,039,060.74
Appropriated for 2023 by Emergency Appropriation (Budget Statement Item 9)		
Total General Appropriations (Budget Statement Item 9)		14,039,060.74
Add: Overexpenditures (see footnote)		
Total Appropriations and Overexpenditures		14,039,060.74
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	13,271,927.41	
Paid or Charged - Reserve for Uncollected Taxes	272,289.08	
Reserved	484,502.93	
Total Expenditures		14,028,719.42
Unexpended Balances Canceled (see footnote)		10,341.32

FOOTNOTES - RE: OVEREXPENDITURES
Every appropriation overexpended in the budget document must be marked with an * and must agree in the aggregate with this item.

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

SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES
(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

2023 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 2023 OPERATIONS

CURRENT FUND

	Debit	Credit
Excess of Anticipated Revenues:	xxxxxxxxxx	xxxxxxxxxx
Miscellaneous Revenues anticipated	xxxxxxxxxx	526,065.58
Delinquent Tax Collections	xxxxxxxxxx	14,532.95
	xxxxxxxxxx	
Required Collection of Current Taxes	xxxxxxxxxx	284,409.20
Unexpended Balances of 2023 Budget Appropriations	xxxxxxxxxx	10,341.32
Miscellaneous Revenue Not Anticipated	xxxxxxxxxx	152,780.91
Miscellaneous Revenue Not Anticipated: Proceeds of Sale of Foreclosed Property (Sheet 27)	xxxxxxxxxx	-
Payments in Lieu of Taxes on Real Property	xxxxxxxxxx	
Sale of Municipal Assets	xxxxxxxxxx	
Unexpended Balances of 2022 Appropriation Reserves	xxxxxxxxxx	166,212.67
Prior Years Interfunds Returned in 2023	xxxxxxxxxx	380.77
Cancelled Tax Overpayments		1,109.99
Cancellation of Appropriated Grants		68,808.62
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)	xxxxxxxxxx	xxxxxxxxxx
Balance - January 1, 2023	3,667,183.00	xxxxxxxxxx
Balance - December 31, 2023	xxxxxxxxxx	3,667,183.00
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 2023	-	xxxxxxxxxx
Change Fund	200.00	
Other	15,325.81	
Refund of Prior Year Revenue	3,749.29	
Deficit Balance - To Trial Balance (Sheet 3)	xxxxxxxxxx	-
Surplus Balance - To Surplus (Sheet 21)	1,205,366.91	xxxxxxxxxx
	4,891,825.01	4,891,825.01

SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
PREVIOUS PAGE TOTALS	-
Fire Prevention	14,556.00
Zoning Permit Applications	6,920.00
2% Administrative Fee Senior and Veterans Deductions	2,448.41
Clerk	7,953.95
Police Fees	12,026.20
Searches	390.00
Tax Searches	250.00
Recycling	7,537.96
Lease of Property	11,940.00
Vacant Property	13,500.00
Sale of Municipal Property	47,081.85
Miscellaneous EMS Reimbursements	19,085.82
Miscellaneous	14,005.72
Refunds of Miscellaneous Revenue not Anticipated	(4,915.00)
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	152,780.91

SURPLUS - CURRENT FUND
YEAR 2023

	Debit	Credit
1. Balance - January 1, 2023	xxxxxxxxx	1,956,110.18
2.	xxxxxxxxx	
3. Excess Resulting from 2023 Operations	xxxxxxxxx	1,205,366.91
4. Amount Appropriated in the 2023 Budget - Cash	1,050,000.00	xxxxxxxxx
5. Amount Appropriated in 2023 Budget - with Prior Written Consent of Director of Local Government Services	-	xxxxxxxxx
6.		xxxxxxxxx
7. Balance - December 31, 2023	2,111,477.09	xxxxxxxxx
	3,161,477.09	3,161,477.09

ANALYSIS OF BALANCE AS AT DECEMBER 31, 2023
(FROM CURRENT FUND - TRIAL BALANCE)

Cash	11,298,701.42
Investments	
Sub Total	11,298,701.42
Deduct Cash Liabilities Marked with "C" on Trial Balance	9,267,224.33
Cash Surplus	2,031,477.09
Deficit in Cash Surplus	
Other Assets Pledged to Surplus:*	
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	-
Deferred Charges #	80,000.00
Cash Deficit #	
Total Other Assets	80,000.00
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS" WOULD ALSO BE PLEDGED TO CASH LIABILITIES. # MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2024 BUDGET. (1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.	2,111,477.09

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

(FOR MUNICIPALITIES ONLY)
CURRENT TAXES - 2023 LEVY

1. Amount of Levy as per Duplicate (Analysis) # or (Abstract of Ratables)	\$	
	\$	33,228,865.41
2. Amount of Levy - Special District Taxes	\$	
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.	\$	
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.	\$	310,395.81
5a. Subtotal 2023 Levy	\$	33,539,261.22
5b. Reductions Due to Tax Appeals**	\$	
5c. Total 2023 Tax Levy	\$	33,539,261.22
6. Transferred to Tax Title Liens	\$	7,421.64
7. Transferred to Foreclosed Property	\$	
8. Remitted, Abated or Canceled	\$	40,812.16
9. Discount Allowed	\$	
10. Collected in Cash: In 2022	\$	375,040.56
In 2023*	\$	32,790,734.06
Homestead Benefit Credit	\$	
State's Share of 2023 Senior Citizens and Veterans Deductions Allowed	\$	119,517.70
Total To Line 14	\$	33,285,292.32
11. Total Credits	\$	33,333,526.12
12. Amount Outstanding December 31, 2023	\$	205,735.10
13. Percentage of Cash Collections to Total 2023 Levy, (Item 10 divided by Item 5c) is		99.24%

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

14. <u>Calculation of Current Taxes Realized in Cash:</u>	
Total of Line 10	\$ 33,285,292.32
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	\$
To Current Taxes Realized in Cash (Sheet 17)	\$ 33,285,292.32

Note A: In showing the above percentage the following should be noted:
Where Item 5 shows \$1,500,000.00, and Item 10 shows \$1,049,977.50,
the percentage represented by the cash collections would be
\$1,049,977.50 divided by \$1,500,000, or .699985. The correct percentage to
be shown as Item 13 is 69.99% and not 70.00%, nor 69.999%.

Note: On Item 1 if Duplicate (Analysis) Figure is used; be sure to include
Senior Citizens and Veterans Deductions.

* Include overpayments applied as part of 2023 collections.
** Tax appeals pursuant to R.S. 54:3-21 et seq and/or R.S. 54:48-1 et seq approved by resolution of the governing
body prior to introduction of municipal budget

ACCELERATED TAX SALE / TAX LEVY SALE - CHAPTER 99

To Calculate Underlying Tax Collection Rate for 2023

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)	\$ 33,285,292.32
LESS: Proceeds from Accelerated Tax Sale	
Net Cash Collected	\$ 33,285,292.32
Line 5c (sheet 22) Total 2023 Tax Levy	\$ 33,539,261.22
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is	99.24%

(2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22)	\$ 33,285,292.32
LESS: Proceeds from Tax Levy Sale (excluding premium)	
Net Cash Collected	\$ 33,285,292.32
Line 5c (sheet 22) Total 2023 Tax Levy	\$ 33,539,261.22
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is	99.24%

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

	Debit	Credit
1. Balance - January 1, 2023	xxxxxxxxxx	xxxxxxxxxx
Due From State of New Jersey		xxxxxxxxxx
Due To State of New Jersey	xxxxxxxxxx	8,515.20
2. Senior Citizens Deductions Per Tax Billings	10,250.00	xxxxxxxxxx
3. Veterans Deductions Per Tax Billings	107,000.00	xxxxxxxxxx
4. Deductions Allowed By Tax Collector	5,750.00	xxxxxxxxxx
5. Deductions Allowed By Tax Collector - Prior Year Taxes (2022)		
6.		
7. Deductions Disallowed By Tax Collector	xxxxxxxxxx	3,482.30
8. Deductions Disallowed By Tax Collector - Prior Year Taxes (2022)	xxxxxxxxxx	
9. Received in Cash from State	xxxxxxxxxx	117,670.39
10.		
11.		
12. Balance - December 31, 2023	xxxxxxxxxx	xxxxxxxxxx
Due From State of New Jersey	xxxxxxxxxx	-
Due To State of New Jersey	6,667.89	xxxxxxxxxx
	129,667.89	129,667.89

Calculation of Amount to be included on Sheet 22, Item 10 -
2023 Senior Citizens and Veterans Deductions Allowed

Line 2	10,250.00
Line 3	107,000.00
Line 4	5,750.00
Sub - Total	123,000.00
Less: Line 7	3,482.30
To Item 10, Sheet 22	119,517.70

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, 2023		XXXXXXXXXX	-
Taxes Pending Appeals	-	XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals	-	XXXXXXXXXX	XXXXXXXXXX
Contested Amount of 2023 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)			XXXXXXXXXX
Closed to Results of Operation			
(Portion of Appeal won by Municipality, including Interest)			XXXXXXXXXX
Balance - December 31, 2023		-	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, 2023		-	-

tax@mansfieldtwp.com

Signature of Tax Collector

T-8526

License #

2/1/2024

Date

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

		Debit	Credit
1. Balance - January 1, 2023		300,314.65	XXXXXXXXXX
A. Taxes	211,078.72	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	89,235.93	XXXXXXXXXX	XXXXXXXXXX
2. Canceled:		XXXXXXXXXX	XXXXXXXXXX
A. Taxes		XXXXXXXXXX	
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			XXXXXXXXXX
5. Added Tax Title Liens			XXXXXXXXXX
6. Adjustment between Taxes (Other than Current Year) and Tax Title Liens;		XXXXXXXXXX	
A. Taxes - Transfers to Tax Title Liens		XXXXXXXXXX	(1)
B. Tax Title Liens - Transfers from Taxes		(1) -	XXXXXXXXXX
7. Balance Before Cash Payments		XXXXXXXXXX	300,314.65
8. Totals		300,314.65	300,314.65
9. Balance Brought Down		300,314.65	XXXXXXXXXX
10. Collected:		XXXXXXXXXX	196,312.95
A. Taxes	196,312.95	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens		XXXXXXXXXX	XXXXXXXXXX
11. Interest and Costs - 2023 Tax Sale			XXXXXXXXXX
12. 2023 Taxes Transferred to Liens		7,421.64	XXXXXXXXXX
13. 2023 Taxes		205,735.10	XXXXXXXXXX
14. Balance - December 31, 2023		XXXXXXXXXX	317,158.44
A. Taxes	220,500.87	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	96,657.57	XXXXXXXXXX	XXXXXXXXXX
15. Totals		513,471.39	513,471.39

16. Percentage of Cash Collections to Adjusted Amount Outstanding
(Item No. 10 divided by Item No. 9) is 65.36%
17. Item No.14 multiplied by percentage shown above is 207,294.76 and represents the maximum amount that may be anticipated in 2024.

(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, 2023	602,500.00	XXXXXXXXXX
2. Foreclosed or Deeded in 2023	XXXXXXXXXX	XXXXXXXXXX
3. Tax Title Liens	-	XXXXXXXXXX
4. Taxes Receivable	-	XXXXXXXXXX
5A. <div></div>		XXXXXXXXXX
5B. <div></div>	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, 2023	XXXXXXXXXX	602,500.00
	602,500.00	602,500.00

CONTRACT SALES

	Debit	Credit
15. Balance - January 1, 2023		XXXXXXXXXX
16. 2023 Sales from Foreclosed Property		XXXXXXXXXX
17. Collected*	XXXXXXXXXX	
18. <div></div>	XXXXXXXXXX	
19. Balance - December 31, 2023	XXXXXXXXXX	-
	-	-

MORTGAGE SALES

	Debit	Credit
20. Balance - January 1, 2023		xxxxxxxxxx
21. 2023 Sales from Foreclosed Property		xxxxxxxxxx
22. Collected*	xxxxxxxxxx	
23. <div></div>	xxxxxxxxxx	
24. Balance - December 31, 2023	xxxxxxxxxx	-
	-	-

Analysis of Sale of Property: \$ -

*Total Cash Collected in 2023

Realized in 2023 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, 2022 per Audit <u>Report</u>	Amount in 2023 <u>Budget</u>	Amount Resulting from <u>2023</u>	Balance as at <u>Dec. 31, 2023</u>
Emergency Authorization - Municipal*	\$	\$	\$	\$ -
Emergency Authorization - Schools	\$	\$	\$	\$ -
Overexpenditure of Appropriations	\$	\$	\$	\$ -
	\$	\$	\$	\$ -
	\$	\$	\$	\$ -
	\$	\$	\$	\$ -
	\$	\$	\$	\$ -
	\$	\$	\$	\$ -
	\$	\$	\$	\$ -
	\$	\$	\$	\$ -
TOTAL DEFERRED CHARGES	\$ -	\$ -	\$ -	\$ -

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

EMERGENCY AUTHORIZATIONS UNDER N.J.S.A. 40A:4-47 WHICH HAVE BEEN

FUNDED OR REFUNDED UNDER N.J.S.A. 40A:2-3 OR N.J.S.A. 40A:2-51

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

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

	<u>In Favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	Appropriated for in Budget of <u>Year 2023</u>
1.				\$	
2.				\$	
3.				\$	
4.				\$	

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, 2022	REDUCED IN 2023		Balance Dec. 31, 2023
					By 2023 Budget	Canceled By Resolution	
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
Totals		-	-	-	-	-	-

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

finance@mansfieldtp.com
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, 2023' must be entered here and then raised in the 2024 budget.

SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2024 DEBT SERVICE FOR BONDS
GENERAL CAPITAL BONDS

	Debit	Credit	2024 Debt Service
Outstanding - January 1, 2023	xxxxxxxxxx	14,930,000.00	
Issued	xxxxxxxxxx		
Paid	1,455,000.00	xxxxxxxxxx	
Outstanding - December 31, 2023	13,475,000.00	xxxxxxxxxx	
	14,930,000.00	14,930,000.00	
2024 Bond Maturities - General Capital Bonds			\$ 1,725,000.00
2024 Interest on Bonds*		\$ 432,070.76	
ASSESSMENT SERIAL BONDS			
Outstanding - January 1, 2023	xxxxxxxxxx		
Issued	xxxxxxxxxx		
Paid		xxxxxxxxxx	
Outstanding - December 31, 2023	-	xxxxxxxxxx	
	-	-	
2024 Bond Maturities - Assessment Bonds			\$
2024 Interest on Bonds*		\$	
Total "Interest on Bonds - Debt Service" (*Items)			
			\$ 432,070.76

LIST OF BONDS ISSUED DURING 2023

Purpose	2024 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	-	-		

SCHEDULE OF LOANS ISSUED AND OUTSTANDING
AND 2024 DEBT SERVICE FOR LOANS
LOAN

	Debit	Credit	2024 Debt Service
Outstanding - January 1, 2023	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Refunded			
Outstanding - December 31, 2023	-	XXXXXXXXXX	
	-	-	
2024 Loan Maturities			\$
2024 Interest on Loans			\$
Total 2024 Debt Service for Loan			\$ -
LOAN			
Outstanding - January 1, 2023	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2023	-	XXXXXXXXXX	
	-	-	
2024 Loan Maturities			\$
2024 Interest on Loans			\$
Total 2024 Debt Service for Loan			\$ -

LIST OF LOANS ISSUED DURING 2023

Purpose	2024 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	-	-		

SCHEDULE OF LOANS ISSUED AND OUTSTANDING
AND 2024 DEBT SERVICE FOR LOANS
LOAN

	Debit	Credit	2024 Debt Service
Outstanding - January 1, 2023	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Refunded			
Outstanding - December 31, 2023	-	XXXXXXXXXX	
	-	-	
2024 Loan Maturities			\$
2024 Interest on Loans			\$
Total 2024 Debt Service for Loan			\$ -
LOAN			
Outstanding - January 1, 2023	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2023	-	XXXXXXXXXX	
	-	-	
2024 Loan Maturities			\$
2024 Interest on Loans			\$
Total 2024 Debt Service for Loan			\$ -

LIST OF LOANS ISSUED DURING 2023

Purpose	2024 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	-	-		

SCHEDULE OF LOANS ISSUED AND OUTSTANDING
AND 2024 DEBT SERVICE FOR LOANS
LOAN

	Debit	Credit	2024 Debt Service
Outstanding - January 1, 2023	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Refunded			
Outstanding - December 31, 2023	-	XXXXXXXXXX	
	-	-	
2024 Loan Maturities			\$
2024 Interest on Loans			\$
Total 2024 Debt Service for Loan			\$ -
LOAN			
Outstanding - January 1, 2023	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2023	-	XXXXXXXXXX	
	-	-	
2024 Loan Maturities			\$
2024 Interest on Loans			\$
Total 2024 Debt Service for Loan			\$ -

LIST OF LOANS ISSUED DURING 2023

Purpose	2024 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	-	-		

SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2024 DEBT SERVICE FOR BONDS
TYPE I SCHOOL TERM BONDS

	Debit	Credit	2024 Debt Service
Outstanding - January 1, 2023	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2023	-	XXXXXXXXXX	
	-	-	
2024 Bond Maturities - Term Bonds		\$	
2024 Interest on Bonds		\$	
TYPE I SCHOOL SERIAL BONDS			
Outstanding - January 1, 2023	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2023	-	XXXXXXXXXX	
	-	-	
2024 Interest on Bonds		\$	
2024 Bond Maturities - Term Bonds		\$	
Total "Interest on Bonds - Type I School Debt Service" (*Items)		\$ -	

LIST OF BONDS ISSUED DURING 2023

Purpose	2024 Maturity -01	Amount Issued -02	Date of Issue	Interest Rate
Total	-	-		

2024 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

	Outstanding Dec. 31, 2023	2024 Interest Requirement
1. Emergency Notes	\$	\$
2. Special Emergency Notes	\$	\$
3. Tax Anticipation Notes	\$	\$
4. Interest on Unpaid State & County Taxes	\$	\$
5.	\$	\$
6.	\$	\$

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Sheet 33

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2023	Date of Maturity	Rate of Interest	2024 Budget Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest**	
Page Totals	-		-			-	-	

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

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

**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 2021 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2024 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)

Sheet
33.1

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2023	Date of Maturity	Rate of Interest	2024 Budget Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest**	
PREVIOUS PAGE TOTALS	-		-			-	-	
PAGE TOTALS	-		-			-	-	

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

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

**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 2021 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2024 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)

Sheet 33
Totals

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2023	Date of Maturity	Rate of Interest	2024 Budget Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest**	
PREVIOUS PAGE TOTALS	-		-			-	-	
PAGE TOTALS	-		-			-	-	

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

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

**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 2021 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2024 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, 2023	Date of Maturity	Rate of Interest	2024 Budget Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest**	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
Total			-	-		-	-	

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

Assessment Notes with an original date of issue of 2021 or prior must be appropriated in full in the 2024 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

Sheet 34a

Purpose	Amount Lease Obligation Outstanding Dec. 31, 2023	2024 Budget Requirements	
		For Principal	For Interest/Fees
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
Total	-	-	-

(Do not crowd - add additional sheets)

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

Sheet 35

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2023		2023 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2023	
	Funded	Unfunded					Funded	Unfunded
2000-06 Acquisition of Real Property - Farmland	14.56						14.56	
2008-08 Various Capital Improvements		285,425.36			285,425.36			
2013-07 Acquisition fo Fire Apparatus		152.58						152.58
2017-07 Various Capital Improvements		1,500.13						1,500.13
2018-03 Acquisition of EMT Vehicles		6,439.86						6,439.86
2019-12 Various Equipment/Capital Improvements	2,197.93	160.00					2,197.93	160.00
2020-12 Various Capital Improvements and Related								
and Related Expenses	13,513.75				8,945.88		4,567.87	
2021-09; (2021-15) Various Capital Improvements and								
Related Expenses	11,384.33			574,700.53	576,880.53		9,204.33	
2021-29 Emergency Road Repairs	73,104.36						73,104.36	
2022-10 Various Capital Improvements	2,370,693.71	2.00		738,988.20	1,613,268.92		1,496,412.99	2.00
2023-09 Various Capital Improvements			750,000.00		465,000.00			285,000.00
Page Total	2,470,908.64	293,679.93	750,000.00	1,313,688.73	2,949,520.69	-	1,585,502.04	293,254.57

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.)

Sheet 35.1

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2023		2023 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2023	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	2,470,908.64	293,679.93	750,000.00	1,313,688.73	2,949,520.69	-	1,585,502.04	293,254.57
PAGE TOTALS	2,470,908.64	293,679.93	750,000.00	1,313,688.73	2,949,520.69	-	1,585,502.04	293,254.57

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.)

Sheet 35.2

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2023		2023 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2023	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	2,470,908.64	293,679.93	750,000.00	1,313,688.73	2,949,520.69	-	1,585,502.04	293,254.57
PAGE TOTALS	2,470,908.64	293,679.93	750,000.00	1,313,688.73	2,949,520.69	-	1,585,502.04	293,254.57

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, 2023		2023 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2023	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	2,470,908.64	293,679.93	750,000.00	1,313,688.73	2,949,520.69	-	1,585,502.04	293,254.57
GRAND TOTALS	2,470,908.64	293,679.93	750,000.00	1,313,688.73	2,949,520.69	-	1,585,502.04	293,254.57

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

Sheet 35 Totals

GENERAL CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2023	xxxxxxxxx	18,070.00
Received from 2023 Budget Appropriation*	xxxxxxxxx	36,500.00
	xxxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	xxxxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxxxx	xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
Appropriated to Finance Improvement Authorizations	37,500.00	xxxxxxxxx
		xxxxxxxxx
Balance - December 31, 2023	17,070.00	xxxxxxxxx
	54,570.00	54,570.00

*The full amount of the 2023 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, 2023	XXXXXXXXXX	
Received from 2023 Budget Appropriation*	XXXXXXXXXX	
Received from 2023 Emergency Appropriation*	XXXXXXXXXX	
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance - December 31, 2023	-	XXXXXXXXXX
	-	-

***The full amount of the 2023 budget appropriation should be transferred to this account unless the balance of the appropriation is to be permitted to lapse.**

**CAPITAL IMPROVEMENTS AUTHORIZED IN 2023
AND DOWN PAYMENTS (N.J.S.A. 40A:2-11)**

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Additional Funding Sources
Ord. 2023-9				
Various Capital Improvements	750,000.00	712,500.00	37,500.00	-
Total	750,000.00	712,500.00	37,500.00	-

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 - 2023

	Debit	Credit
Balance - January 1, 2023	xxxxxxxxx	5,529.74
Premium on Sale of Bonds	xxxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxxx	
Appropriated to Finance Improvement Authorizations		xxxxxxxxx
Appropriated to 2023 Budget Revenue		xxxxxxxxx
Balance - December 31, 2023	5,529.74	xxxxxxxxx
	5,529.74	5,529.74

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 2023 was

\$ 33,539,261.22

2. Amount of Item 1 Collected in 2023 (*)

\$ 33,285,292.32

3. Seventy (70) percent of Item 1

\$ 23,477,482.85

(*) Including prepayments and overpayments applied.

B.

1. Did any maturities of bonded obligations or notes fall due during the year 2023?

Answer YES or NO YES

2. Have payments been made for all bonded obligations or notes due on or before December 31, 2023?

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

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

C. Does the appropriation required to be included in the Calendar Year 2024 budget for the liquidation of all bonded obligations or notes exceed 25% of the total appropriations for operating purpose in the budget for the year just ended?

Answer YES or NO NO

D.

1. Cash Deficit 2022

\$

2. 4% of 2022 Tax Levy for all purposes:

Levy -- \$ = \$

3. Cash Deficit 2023

\$

4. 4% of 2023 Tax Levy for all purposes:

Levy -- \$ = \$

E.	Unpaid	2022	2023	Total
1.	State Taxes	\$	\$	\$ -
2.	County Taxes	\$ 99,583.61	\$ 44,306.79	\$ 143,890.40
3.	Amounts due Special Districts	\$	\$ -	\$ -
4.	Amount due School Districts for School Tax	\$ 8,014,580.60	\$ 7,818,922.21	\$ 15,833,502.81

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 2023, please observe instructions of Sheet 2.

Bonds and Notes Authorized but Not Issued must be disclosed in this Utility Capital
Section in the same manner as set forth in General Capital Fund on Sheet 8

POST CLOSING
TRIAL BALANCE - SEWER UTILITY FUND
AS AT DECEMBER 31, 2023
Operating and Capital Sections

(Separately Stated)

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

Title of Account	Debit	Credit
Cash	25,753.77	
Investments		
Due from -		
Due from -		
Receivables Offset with Reserves:		
Consumer Accounts Receivable	3,700.50	
Liens Receivable	-	
Deferred Charges (Sheet 48)		
Operating Deficit	1,005.84	
Cash Liabilities:		
Appropriation Reserves		12,191.01
Encumbrances Payable		2,353.98
Accrued Interest on Bonds and Notes		478.33
Subtotal - Cash Liabilities		15,023.32 "C"
Reserve for Consumer Accounts and Lien Receivable		3,700.50
Fund Balance		11,736.29
Total	30,460.11	30,460.11

(Do not crowd - add additional sheets)

Bonds and Notes Authorized but Not Issued must be disclosed in this Utility Capital Section in the same manner as set forth in General Capital Fund on Sheet 8

POST CLOSING
TRIAL BALANCE - SEWER UTILITY FUND (cont'd)
AS AT DECEMBER 31, 2023
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	950.00	xxxxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxxxx	950.00
CASH	1,624,269.38	
DUE FROM CURRENT FUND		
FIXED CAPITAL:		
COMPLETED		
AUTHORIZED AND UNCOMPLETED	75,000.00	
PAGE TOTALS	1,700,219.38	950.00

(Do not crowd - add additional sheets)

Bonds and Notes Authorized but Not Issued must be disclosed in this Utility Capital
Section in the same manner as set forth in General Capital Fund on Sheet 8

POST CLOSING
TRIAL BALANCE - SEWER UTILITY FUND (cont'd)
AS AT DECEMBER 31, 2023
Operating and Capital Sections

(Separately Stated)

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

Title of Account	Debit	Credit
PREVIOUS PAGE TOTALS	1,700,219.38	950.00
BONDS PAYABLE		60,000.00
LOANS PAYABLE		-
CAPITAL LEASES PAYABLE		-
BOND ANTICIPATION NOTES		-
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		1,614,602.48
UNFUNDED		9,062.99
CONTRACTS PAYABLE		
ENCUMBRANCES		
DUE TO SEWER OPERATING		
RESERVE FOR AMORTIZATION		9,750.00
RESERVE FOR DEFERRED AMORTIZATION		
RESERVE FOR DEBT SERVICE		839.73
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL IMPROVEMENT FUND		-
CAPITAL FUND BALANCE		5,014.18
TOTALS	1,700,219.38	1,700,219.38

(Do not crowd - add additional sheets)

**POST CLOSING TRIAL BALANCE -
UTILITY ASSESSMENT TRUST FUNDS**

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

AS AT DECEMBER 31, 2023[illegible]

(Do not crowd - add additional sheets)

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

Sheet 43

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2022	RECEIPTS					Disbursements	Balance Dec. 31, 2023
		Assessments and Liens	Operating Budget					
Assessment Serial Bond Issues:	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
Ordinance 2003-2 / 2007-08:								-
Construction of Sanitary Sewer	61,889.77	9,205.54					15,000.00	56,095.31
								-
								-
								-
Assessment Bond Anticipation Note Issues:	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
								-
								-
								-
								-
Other Liabilities								-
Trust Surplus	34,935.85							34,935.85
Less Assets "Unfinanced"	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
								-
Due Current Fund	(96,825.62)			15,000.00			9,205.54	(91,031.16)
								-
								-
	-	9,205.54	-	15,000.00	-	-	24,205.54	-

*Show as red figure

SCHEDULE OF SEWER UTILITY BUDGET - 2023

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	14,896.00	14,896.00	-
Operating Surplus Anticipated with Consent of Director of Local Government			-
Rents	46,710.00	41,243.87	(5,466.13)
			-
			-
			-
			-
Reserve for Debt Service			-
Capital Fund Balance			
Added by N.J.S.A. 40A:4-87:(List)	xxxxxxxx	xxxxxxxx	xxxxxxxx
			-
			-
Subtotal	61,606.00	56,139.87	(5,466.13)
Deficit (General Budget) **			-
	61,606.00	56,139.87	(5,466.13)

** 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		61,606.00
Added by N.J.S.A. 40A:4-87		
Emergency		
Total Appropriations		61,606.00
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpenditures		61,606.00
Deduct Expenditures:		
Paid or Charged	48,217.83	
Reserved	12,191.01	
Surplus (General Budget)**		
Total Expenditures		60,408.84
Unexpended Balance Canceled (See Footnote)		1,197.16

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 2023 OPERATION

SEWER UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2023 Sewer Utility Budget contained either an item of revenue "Deficit (General Budget)" or an item of appropriation "Surplus (General Budget)"
Section 2 should be filled out in every case.

SECTION 1:

Revenue Realized:	xxxxxxxx	
Budget Revenue (Not Including "Deficit (General Budget)")	56,139.87	
Miscellaneous Revenue Not Anticipated	907.37	
2022 Appropriation Reserves Canceled in 2023	2,355.76	
Total Revenue Realized		59,403.00
Expenditures:	xxxxxxxx	
Appropriations (Not Including "Surplus (General Budget)")	xxxxxxxx	
Paid or Charged	48,217.83	
Reserved	12,191.01	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Total Expenditures	60,408.84	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		60,408.84
Excess		-
Budget Appropriation - Surplus (General Budget)**		
Remainder = Balance of Results of 2023 Operation ("Excess in Operations" - Sheet 46)	-	
Deficit		1,005.84
Anticipated Revenue - Deficit (General Budget)**	-	
Remainder = Balance of Results of 2023 Operation ("Operating Deficit - to Trial Balance" - Sheet 46)	1,005.84	

SECTION 2:

The following Item of '2022 Appropriation Reserves Canceled in 2023' is Due to the Current fund TO THE EXTENT OF the amount received and Due from the General Budget of 2022 for an Anticipated Deficit in the Sewer Utility for 2022

2022 Appropriation Reserves Canceled in 2023	2,355.76	
Less: Anticipated Deficit in 2022 Budget - Amount Received and Due from Current Fund - If none, enter 'None '		
* Excess (Revenue Realized)		2,355.76

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

RESULTS OF 2023 OPERATIONS - SEWER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxxxx	-
Unexpended Balances of Appropriations	xxxxxxxxxx	1,197.16
Miscellaneous Revenues Not Anticipated	xxxxxxxxxx	907.37
Unexpended Balances of 2022 Appropriation Reserves*	xxxxxxxxxx	2,355.76
Deficit in Anticipated Revenues	5,466.13	xxxxxxxxxx
		xxxxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxxxx	1,005.84
Excess in Operations - to Operating Surplus	-	xxxxxxxxxx
* See <u>restriction</u> in amount on Sheet 45, SECTION 2	5,466.13	5,466.13

OPERATING SURPLUS - SEWER UTILITY

	Debit	Credit
Balance - January 1, 2023	xxxxxxxxxx	26,632.29
Excess in Results of 2023 Operations	xxxxxxxxxx	-
Amount Appropriated in the 2023 Budget - Cash	14,896.00	xxxxxxxxxx
Amount Appropriated in 2023 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxxxx
Balance - December 31, 2023	11,736.29	xxxxxxxxxx
	26,632.29	26,632.29

ANALYSIS OF BALANCE DECEMBER 31, 2023
(FROM SEWER UTILITY - TRIAL BALANCE)

Cash	25,753.77
Investments	
Interfund Accounts Receivable	
Subtotal	25,753.77
Deduct Cash Liabilities Marked with "C" on Trial Balance	15,023.32
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	10,730.45
Other Assets Pledged to Surplus:*	
Deferred Charges #	
Operating Deficit #	1,005.84
Total Other Assets	1,005.84
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2023 BUDGET.	11,736.29

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

SCHEDULE OF SEWER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2022		\$	594.52
Increased by:			
Rents Levied		\$	44,349.85
Decreased by:			
Collections	\$	41,243.87	
Overpayments applied	\$		
Transfer to Liens	\$		
Other	\$		
		\$	41,243.87
Balance December 31, 2023		\$	3,700.50

SCHEDULE OF SEWER UTILITY LIENS

Balance December 31, 2022		\$	
Increased by:			
Transfers from Accounts Receivable	\$		
Penalties and Costs	\$		
Other	\$		
		\$	-
Decreased by:			
Collections	\$		
Other	\$		
		\$	-
Balance December 31, 2023		\$	-

DEFERRED CHARGES
- MANDATORY CHARGES ONLY -
SEWER UTILITY FUND

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

	<u>Caused By</u>	Amount Dec. 31, 2022 per Audit <u>Report</u>	Amount in 2023 <u>Budget</u>	Amount Resulting <u>2023</u>	Balance as at <u>Dec. 31, 2023</u>
1.	Emergency Authorization - Municipal*	\$	\$	\$	\$ -
2.		\$	\$	\$	\$ -
3.		\$	\$	\$	\$ -
4.		\$	\$	\$	\$ -
5.		\$	\$	\$	\$ -
	Deficit in Operations	\$	\$	\$ 1,005.84	\$ 1,005.84
	Total Operating	\$ -	\$ -	\$ 1,005.84	\$ 1,005.84
6.		\$	\$	\$	\$ -
7.		\$	\$	\$	\$ -
	Total Capital	\$ -	\$ -	\$ -	\$ -

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

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

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

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

	<u>In Favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	Appropriated for in Budget of <u>2023</u>
1.				\$	
2.				\$	
3.				\$	
4.				\$	

UTILITY SPECIAL EMERGENCY

Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount Authorized*	Balance Dec. 31, 2022	REDUCED IN 2023		Balance Dec. 31, 2023
					By 2023 Budget	Canceled By Resolution	
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
Totals		-	-	-	-	-	-

It is hereby certified that all outstanding "Special Emergency" appropriations have been adopted by the governing body in full compliance with N.J.S.A. 40A:4-53 et seq. and are recorded on this page

finance@mansfieldtwp.com
Chief Financial Officer

SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2024 DEBT SERVICE FOR BONDS
SEWER UTILITY ASSESSMENT BONDS

	Debit	Credit	2024 Debt Service
Outstanding - January 1, 2023	xxxxxxxx	90,000.00	
Issued	xxxxxxxx		
Paid	15,000.00	xxxxxxxx	
Outstanding - December 31, 2023	75,000.00	xxxxxxxx	
	90,000.00	90,000.00	
2024 Bond Maturities - Assessment Bonds			\$ 15,000.00
2024 Interest on Bonds		\$ 837.00	
SEWER UTILITY CAPITAL BONDS			
Outstanding - January 1, 2023	xxxxxxxx	65,000.00	
Issued	xxxxxxxx		
Paid	5,000.00	xxxxxxxx	
Outstanding - December 31, 2023	60,000.00	xxxxxxxx	
	65,000.00	65,000.00	
2024 Bond Maturities - Capital Bonds			\$ 5,000.00
2024 Interest on Bonds		\$ 2,950.00	

INTEREST ON BONDS - SEWER UTILITY BUDGET

2024 Interest on Bonds (*Items)	\$ 3,787.00	
Less: Interest Accrued to 12/31/2023 (Trial Balance)	\$ 478.33	
Subtotal	\$ 3,308.67	
Add: Interest to be Accrued as of 12/31/2024	\$ 636.00	
Required Appropriation 2024		\$ 3,944.67

LIST OF BONDS ISSUED DURING 2023

Purpose	2024 Maturity	Amount Issued	Date of Issue	Interest Rate
	-	-		

SCHEDULE OF LOANS ISSUED AND OUTSTANDING
AND 2024 DEBT SERVICE FOR LOANS
SEWER UTILITY LOAN

	Debit	Credit	2024 Debt Service
Outstanding - January 1, 2023	xxxxxxxxx		
Issued	xxxxxxxxx		
Paid		xxxxxxxxx	
Outstanding - December 31, 2023	-	xxxxxxxxx	
	-	-	
2024 Loan Maturities			\$
2024 Interest on Loans		\$	
SEWER UTILITY LOAN			
Outstanding - January 1, 2023	xxxxxxxxx		
Issued	xxxxxxxxx		
Paid		xxxxxxxxx	
Outstanding - December 31, 2023	-	xxxxxxxxx	
	-	-	
2024 Loan Maturities			\$
2024 Interest on Loans		\$	

INTEREST ON LOANS - SEWER UTILITY BUDGET

2024 Interest on Loans (*Items)	\$	-	
Less: Interest Accrued to 12/31/2023 (Trial Balance)	\$		
Subtotal	\$	-	
Add: Interest to be Accrued as of 12/31/2024	\$		
Required Appropriation 2024	\$	-	

LIST OF LOANS ISSUED DURING 2023

Purpose	2024 Maturity	Amount Issued	Date of Issue	Interest Rate
	-	-		

SCHEDULE OF LOANS ISSUED AND OUTSTANDING
AND 2024 DEBT SERVICE FOR LOANS
SEWER UTILITY LOAN

	Debit	Credit	2024 Debt Service
Outstanding - January 1, 2023	xxxxxxxxx		
Issued	xxxxxxxxx		
Paid		xxxxxxxxx	
Outstanding - December 31, 2023	-	xxxxxxxxx	
	-	-	
2024 Loan Maturities			\$
2024 Interest on Loans		\$	
SEWER UTILITY LOAN			
Outstanding - January 1, 2023	xxxxxxxxx		
Issued	xxxxxxxxx		
Paid		xxxxxxxxx	
Outstanding - December 31, 2023	-	xxxxxxxxx	
	-	-	
2024 Loan Maturities			\$
2024 Interest on Loans		\$	

INTEREST ON LOANS - SEWER UTILITY BUDGET

2024 Interest on Loans (*Items)	\$	-	
Less: Interest Accrued to 12/31/2023 (Trial Balance)	\$		
Subtotal	\$	-	
Add: Interest to be Accrued as of 12/31/2024	\$		
Required Appropriation 2024	\$	-	

LIST OF LOANS ISSUED DURING 2023

Purpose	2024 Maturity	Amount Issued	Date of Issue	Interest Rate
	-	-		

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

Sheet 50

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2023	Date of Maturity	Rate of Interest	2024		Interest Computed to (Insert Date)
						For Principal	For Interest	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
TOTAL	-		-			-	-	

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

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

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

All notes with an original date of issue of 2021 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2024 or written intent of permanent financing submitted.

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

(Do not crowd - add additional sheets)

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

Sheet 50

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2023	Date of Maturity	Rate of Interest	2024		Interest Computed to (Insert Date)
						For Principal	For Interest	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
TOTAL	-		-			-	-	

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

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

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

All notes with an original date of issue of 2021 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2024 or written intent of permanent financing submitted.

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

INTEREST ON NOTES - SEWER UTILITY BUDGET	
2024 Interest on Notes	\$ -
Less: Interest Accrued to 12/31/2023 (Trial Balance)	\$ -
Subtotal	\$ -
Add: Interest to be Accrued as of 12/31/2024	\$ -
Required Appropriation 2024	\$ -

(Do not crowd - add additional sheets)

Sheet 51

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2023	Date of Maturity	Rate of Interest	2024		Interest Computed to (Insert Date)
						For Principal	For Interest **	
	-		-			-	-	

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, 2021 or prior must be appropriated in full in the 2025 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".

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS SEWER UTILITY

Sheet 51a

Purpose	Amount Lease Obligation Outstanding Dec. 31, 2023	2024 Budget Requirements	
		For Principal	For Interest/Fees
Total	-	-	-

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SEWER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2023		2023 Authorizations		Expended	Other	Balance - December 31, 2023	
	Funded	Unfunded					Funded	Unfunded
2014-10 Improvements to Lynwood Farm		9,062.99						9,062.99
2015-10 Improvement to Sewer Plant	1,614,602.48						1,614,602.48	
PAGE TOTALS	1,614,602.48	9,062.99	-	-	-	-	1,614,602.48	9,062.99

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SEWER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2023		2023 Authorizations		Expended	Other	Balance - December 31, 2023	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	1,614,602.48	9,062.99	-	-	-	-	1,614,602.48	9,062.99
PAGE TOTALS	1,614,602.48	9,062.99	-	-	-	-	1,614,602.48	9,062.99

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SEWER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2023		2023 Authorizations		Expended	Other	Balance - December 31, 2023	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	1,614,602.48	9,062.99	-	-	-	-	1,614,602.48	9,062.99
PAGE TOTALS	1,614,602.48	9,062.99	-	-	-	-	1,614,602.48	9,062.99

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SEWER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2023		2023 Authorizations		Expended	Other	Balance - December 31, 2023	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	1,614,602.48	9,062.99	-	-	-	-	1,614,602.48	9,062.99
PAGE TOTALS	1,614,602.48	9,062.99	-	-	-	-	1,614,602.48	9,062.99

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SEWER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2023		2023 Authorizations		Expended	Other	Balance - December 31, 2023	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	1,614,602.48	9,062.99	-	-	-	-	1,614,602.48	9,062.99
TOTALS	1,614,602.48	9,062.99	-	-	-	-	1,614,602.48	9,062.99

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

SEWER UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2023	XXXXXXXXXX	
Received from 2023 Budget Appropriation	XXXXXXXXXX	
	XXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance - December 31, 2023	-	XXXXXXXXXX
	-	-

SEWER UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit	Credit
Balance - January 1, 2023	XXXXXXXXXX	
Received from 2023 Budget Appropriation*	XXXXXXXXXX	
Received from 2023 Emergency Appropriation*	XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance - December 31, 2023	-	XXXXXXXXXX
	-	-

*The full amount of the 2023 budget appropriation should be transferred to this account unless the balance of the appropriation is to be permitted to lapse.

SEWER UTILITY FUND

CAPITAL IMPROVEMENTS AUTHORIZED IN 2023
AND DOWN PAYMENTS (N.J.S.A. 40A:2-11)

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2023 or Prior Years
	-	-	-	-

SEWER UTILITY CAPITAL FUND
STATEMENT OF CAPITAL SURPLUS

2023

	Debit	Credit
Balance - January 1, 2023	xxxxxxxxx	5,014.18
Premium on Sale of Bonds	xxxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxxx	
Miscellaneous		
Appropriated to Finance Improvement Authorization		xxxxxxxxx
Appropriation to 2023 Budget Reserve		xxxxxxxxx
Balance - December 31, 2023	5,014.18	xxxxxxxxx
	5,014.18	5,014.18