

ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2022 (UNAUDITED)

POPULATION LAST CENSUS 8,897
 NET VALUATION TAXABLE 2022 1,015,280,102
 MUNICODE 0318

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

ANNUAL FINANCIAL STATEMENT REQUIRED TO BE FILED UNDER NEW JERSEY STATUTES ANNOTATED 40A:5-12, AS AMENDED, COMBINED WITH INFORMATION REQUIRED PRIOR TO 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, 2022, 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, 2022.

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, 2022 and have applied certain agreed-upon procedures thereon as promulgated by the Division of Local Government Services, solely to assist the Chief Financial Officer in connection with the filing of the Annual Financial Statement for the year then ended as required by N.J.S.A. 40A:5-12, as amended.

Because the agreed-upon procedures do not constitute an examination of accounts made in accordance with generally accepted auditing standards, I do not express an opinion on any of the post-closing trial balances, related statements and analyses. In connection with the agreed-upon procedures, ~~(except for circumstances as set forth below, no matters)~~ or (no matters) ~~{eliminate one}~~ came to my attention that caused me to believe that the Annual Financial Statement for the year ended December 31, 2022 is not in substantial compliance with the requirements of the State of New Jersey, Department of Community Affairs, Division of Local Government Services. Had I performed additional procedures or had I made an examination of the financial statements in accordance with generally accepted auditing standards, other matters might have come to my attention that would have been reported to the governing body and Division. This Annual Financial Statement relates only to the accounts and items prescribed by the Division and does not extend to the financial statements of the municipality/county taken as a whole.

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

None

Robert P. Nehila, Jr.
(Registered Municipal Accountant)

Bowman & Company LLP
(Firm Name)

601 White Horse Road
(Address)

Voorhees, New Jersey 08043
(Address)

856-435-6200
(Phone Number)

856-435-0440
(Fax Number)

Certified by me

this 14th day February, 2023

MUNICIPAL BUDGET LOCAL EXAMINATION QUALIFICATION CERTIFICATION BY CHIEF FINANCIAL OFFICER

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

CERTIFICATION OF QUALIFYING MUNICIPALITY

1. The outstanding indebtedness of the previous fiscal year **is not in excess of 3.5%**;
2. All emergencies approved for the previous fiscal year **did not exceed 3%** of total appropriations;
3. The tax collection rate **exceeded 90%**;
4. Total deferred charges **did not equal or exceed 4%** of the total tax levy;
5. There were **no "procedural deficiencies" noted** by the registered municipal accountant on Sheet 1a of the Annual Financial Statement; and
6. There was **no operating deficit** for the previous fiscal year.
7. The municipality **did not** conduct an accelerated tax sale for less than 3 consecutive years.
8. The municipality **did not** conduct a tax levy sale the previous fiscal year and does not plan to conduct one in the current year.
9. The current year budget **does not** contain a Levy or Appropriation "CAP" waiver.
10. The municipality has not applied for Transitional Aid for 2023.
11. The municipality **did not** adopt a Special Emergency ordinance for COVID-related expenses or loss of revenue (N.J.S.A. 40A:4-53 (l) and (m)).

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

Municipality:	TOWNSHIP OF MANSFIELD
Chief Financial Officer:	Bonnie Grouser
Signature:	finance@mansfieldtwp.com
Certificate #:	N-1738
Date:	2/14/2023

CERTIFICATION OF NON-QUALIFYING MUNICIPALITY

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

Municipality:	TOWNSHIP OF MANSFIELD
Chief Financial Officer:	Not Applicable
Signature:	Not Applicable
Certificate #:	Not Applicable
Date:	Not Applicable

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, 2022

	(1) Federal programs Expended (administered by the state)	(2) State Programs Expended	(3) Other Federal Programs Expended
TOTAL	\$ <u>510,132.97</u>	\$ <u>212,931.29</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 2022 and that sheets 40 to 68 are unnecessary.

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

Name

Title

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

MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2022

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2023 and filed with the County Board of Taxation on January 10, 2023 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of \$ 1,016,865,845.00

 assessor@mansfieldtp.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 (CONT'D)
AS AT DECEMBER 31, 2022**

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

Title of Account	Debit	Credit
TOTALS FROM PAGE 3	12,401,757.69	8,515.20
APPROPRIATION RESERVES		417,961.53
ENCUMBRANCES PAYABLE		337,357.82
ACCOUNTS PAYABLE		14,632.33
TAX OVERPAYMENTS		250.00
PREPAID TAXES		375,040.56
SPECIAL EMERGENCY NOTE PAYABLE		32,000.00
DUE TO STATE:		
MARRIAGE LICENCE		
DCA TRAINING FEES		
LOCAL SCHOOL TAX PAYABLE		3,279,031.00
REGIONAL SCHOOL TAX PAYABLE		-
REGIONAL H.S.TAX PAYABLE		4,735,549.60
COUNTY TAX PAYABLE		-
DUE COUNTY - ADDED & OMMITTED		99,583.61
SPECIAL DISTRICT TAX PAYABLE		-
RESERVE FOR TAX APPEAL		-
DUE TO GENERAL CAPITAL FUND		16,700.00
DUE TO SEWER ASSESSMENT TRUST FUND		96,825.62
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		560.80
RESERVE FOR TAX SALE PREMIUMS		11,500.00
RESERVE FOR WHITE PINE ROAD		11,350.00
RESERVE FOR OFF TRACT CONTRIBUTIONS		3,790.00
RESERVE FOR MUNICIPAL RELIEF FUND AID		26,717.56
PAGE TOTAL	12,401,757.69	9,530,786.45

(Do not crowd - add additional sheets)

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

POST CLOSING TRIAL BALANCE - CURRENT FUND (CONT'D) AS AT DECEMBER 31, 2022

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

Title of Account	Debit	Credit
TOTALS FROM PAGE 3a	12,401,757.69	9,530,786.45
SUBTOTAL	12,401,757.69	9,530,786.45 "C"
RESERVE FOR RECEIVABLES		914,791.06
DEFERRED SCHOOL TAX	3,667,183.00	
DEFERRED SCHOOL TAX PAYABLE		3,667,183.00
FUND BALANCE		1,956,180.18
TOTALS	16,068,940.69	16,068,940.69

**POST CLOSING TRIAL BALANCE
FEDERAL AND STATE GRANTS**

AS AT DECEMBER 31, 2022

Title of Account	Debit	Credit
CASH	753,966.00	
GRANTS RECEIVABLE	507,927.72	
DUE FROM/TO CURRENT FUND		
ENCUMBRANCES PAYABLE		370,000.00
APPROPRIATED RESERVES		443,125.33
UNAPPROPRIATED RESERVES		448,768.39
TOTALS	<u>1,261,893.72</u>	<u>1,261,893.72</u>

(Do not crowd - add additional sheets)

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

Title of Account	Debit	Credit
ANIMAL CONTROL TRUST FUND		
CASH	9,334.20	
DUE TO -		
DUE TO STATE OF NJ		4.20
RESERVE FOR ANIMAL CONTROL TRUST FUND		9,330.00
FUND TOTALS	9,334.20	9,334.20
ASSESSMENT TRUST FUND		
CASH	-	
DUE TO -		
RESERVE FOR:		
FUND TOTALS	-	-
MUNICIPAL OPEN SPACE TRUST FUND		
CASH	-	
FUND TOTALS	-	-
LOSAP TRUST FUND		
CASH	-	
INVESTMENTS	780,360.48	
RESERVE FOR LENGTH OF SERVICE AWARDS PROGRAM		780,360.48
FUND TOTALS	780,360.48	780,360.48

(Do not crowd - add additional sheets)

SCHEDULE OF TRUST FUND RESERVES

<u>Purpose</u>	<u>Amount Dec. 31, 2021 per Audit Report</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance as at Dec. 31, 2022</u>
Payroll Deductions Payable	27,418.79	1,485,337.06	1,482,653.13	30,102.72
Net Payroll	-	2,286,633.13	2,286,633.13	-
Unemployment Compensation Insurance	20,162.65	450.00	395.48	20,217.17
Recreation Open Space Land Fund	5,919.98			5,919.98
Fire Safety	266.62	9,000.00	150.00	9,116.62
Public Defender	5,218.92	19,900.00	21,250.00	3,868.92
Developer's Escrow	1,656,226.94	634,999.65	902,572.66	1,388,653.93
Special Events	5,625.98	11,534.60	4,584.15	12,576.43
Recreation Programs	77,528.43	35,968.48	26,748.49	86,748.42
COAH	3,881,523.15	1,518,351.44	318,257.21	5,081,617.38
Special Law Enforcement	2,011.36			2,011.36
Law Enforcement Trust	567.44	814.32	814.32	567.44
Construction Trust	1,423,533.69	1,284,715.00	545,488.00	2,162,760.69
Police Outside Employment	32,232.00	363,148.83	391,905.00	3,475.83
Court Ordered Mapleton	220,621.60			220,621.60
Sidewalk Contributions	173,968.00	31,552.00		205,520.00
Storm Recovery	17,500.00			17,500.00
Accumulated Leave Compensation	17,500.00			17,500.00
				-
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PAGE TOTAL	\$ 7,567,825.55	\$ 7,682,404.51	\$ 5,981,451.57	\$ 9,268,778.49

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

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2021	RECEIPTS					Disbursements	Balance Dec. 31, 2022
		Assessments and Liens	Current Budget					
Assessment Serial Bond Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
								-
								-
								-
								-
Assessment Bond Anticipation Note Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
								-
								-
								-
								-
Other Liabilities								-
Trust Surplus								-
*Less Assets "Unfinanced"	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
								-
								-
								-
								-
	-	-	-	-	-	-	-	-

Sheet 7

*Show as red figure

POST CLOSING TRIAL BALANCE -- GENERAL CAPITAL FUND

AS AT DECEMBER 31, 2022

Title of Account	Debit	Credit
Estimated Proceeds Bonds and Notes Authorized	683,748.00	xxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxx	683,748.00
CASH	5,937,972.45	
DUE FROM - CURRENT FUND	16,770.00	
DUE FROM -		
FEDERAL AND STATE GRANTS RECEIVABLE		
DEFERRED CHARGES TO FUTURE TAXATION:		
FUNDED	15,280,000.00	
UNFUNDED	2,973,818.00	
DUE TO -		
PAGE TOTALS	24,892,308.45	683,748.00

(Do not crowd - add additional sheets)

POST CLOSING TRIAL BALANCE -- GENERAL CAPITAL FUND

AS AT DECEMBER 31, 2022

Title of Account	Debit	Credit
PREVIOUS PAGE TOTALS	24,892,308.45	683,748.00
BOND ANTICIPATION NOTES PAYABLE		2,290,070.00
GENERAL SERIAL BONDS		14,930,000.00
TYPE 1 SCHOOL BONDS		-
LOANS PAYABLE		-
CAPITAL LEASES PAYABLE		350,000.00
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		2,252,208.64
UNFUNDED		512,379.93
ENCUMBRANCES PAYABLE		1,313,688.73
RESERVE TO PAY BANS		2,290,070.00
CAPITAL IMPROVEMENT FUND		18,070.00
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL FUND BALANCE		224,229.74
	24,892,308.45	24,892,308.45

(Do not crowd - add additional sheets)

CASH RECONCILIATION DECEMBER 31, 2022 (cont'd)

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

1st Constitution Bank - Current Fund	8,463,046.70
1st Constitution Bank - Grant Fund	752,660.24
1st Constitution Bank - General Capital Fund	5,937,972.45
1st Constitution Bank - Animal Control Fund	9,334.20
1st Constitution Bank - Recreation Developers Trust Fund	86,748.42
1st Constitution Bank - Recreation Revenue Trust	5,919.98
1st Constitution Bank - Public Defender Trust	3,868.92
1st Constitution Bank - Special Events Trust	12,601.43
1st Constitution Bank - Fire Safety Trust	9,116.62
1st Constitution Bank - Construction Code Trust	2,162,760.70
1st Constitution Bank - Special Law Enforcement Trust	567.44
1st Constitution Bank - COAH Trust	5,293,346.26
1st Constitution Bank - Police Off Duty Employment Trust	143,475.83
1st Constitution Bank - Unemployment Trust	19,767.17
1st Constitution Bank - Regular Law Enforcement Trust	2,011.36
1st Constitution Bank - Sewer Utility Operating	49,307.65
1st Constitution Bank - Public Assistance	-
1st Constitution Bank - Clearing Account	69,937.83
1st Constitution Bank - Tax Collector Trust	12.29
1st Constitution Bank - Payroll Trust	37,303.45
1st Constitution Bank - Sidewalk Contribution Trust	205,520.00
1st Constitution Bank - Sewer Utility Capital	1,692,619.38
1st Constitution Bank - Escrow Funds	1,477,252.90
1st Constituion Bank - Storm Trust	17,500.00
1st Constituion Bank - Accumulated Leave Trust	17,500.00
1st Constitution Bank - CD	1,823,131.29
1st Bank - CD	936,011.30
PAGE TOTAL	29,229,293.81

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

**MUNICIPALITIES AND COUNTIES
FEDERAL AND STATE GRANTS RECEIVABLE**

Grant	Balance Jan. 1, 2022	2022 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2022
Federal Grants:						-
Community Development Block Grant	117,315.84		51,893.06			65,422.78
State Grants:						-
NJ Trust Fund Authority Act:						-
Trust Fund Grant	349.79				349.79	-
Trust Fund Grant - Georgetown	13,266.09				13,266.09	-
Trust Fund Grant - White Pine Road	146,114.26				146,114.26	-
Trust Fund Grant - Axe Factory Road	87,718.16				87,718.16	-
Trust Fund Grant - Mansfield Road East	57,388.18		47,913.07		9,475.11	-
NJDEP - Clean Communities Program		20,572.16	20,572.16			-
NJDEP - Recycling Tonnage Grant	7,217.55	12,534.39	12,534.39			7,217.55
Body Armor Fund		2,350.46	2,350.46			-
New Jersey Department of Environmental Protection:						-
Community Stewardship Incentive Program	2,700.00				2,700.00	-
NJ Department Of Transportation - Municipal Aid Program:						-
Mt Pleasant Road at Georgetown/Chesterfield Roa	9,914.81				9,914.81	-
Railroad Ave and White Pine Road	51,466.51				51,466.51	-
Railroad Ave	24,203.92				24,203.92	-
Island Road Project	195,000.00					195,000.00
PAGE TOTALS	712,655.11	35,457.01	135,263.14	-	345,208.65	267,640.33

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

Grant	Balance Jan. 1, 2022	2022 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2022
PREVIOUS PAGE TOTALS	712,655.11	35,457.01	135,263.14	-	345,208.65	267,640.33
Local Recreational Improvement Grant		75,000.00				75,000.00
Safe and Secure Communities Grant		16,200.00	16,200.00			-
Local Grants:						-
County Circulation	35,665.93					35,665.93
Mansfield Bark Park - Future Sustainability		4,645.70	4,645.70			-
Burlington County Park Improvement	129,621.46					129,621.46
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
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						-
						-
						-
PAGE TOTALS	877,942.50	131,302.71	156,108.84	-	345,208.65	507,927.72

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

Grant	Balance Jan. 1, 2022	Transferred from 2022 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2022
		Budget	Appropriation By 40A:4-87				
Federal Grants:							-
Bulletproof Vest Partnership Grant	12,557.52						12,557.52
Community Development Block Grant	115,331.44			51,893.06	51,893.06		115,331.44
State Grants:							-
NJ Transportation Trust Fund Authority Act:							-
Trust Fund Grant - Georgetown	18,223.84					18,223.84	-
Trust Fund Grant - White Pine Road	160,056.57					160,056.57	-
Trust Fund Grant - Axe Factory Road	87,718.16					87,718.16	-
Trust Fund Grant - Mansfield Road East	15,234.21			162,578.02	170,813.13	23,469.32	-
Body Armor Replacement Program	275.54	1,044.70	1,305.76				2,626.00
Click it or Tick It	13,500.00						13,500.00
Drive Sober or Get Pulled Over	4,400.00						4,400.00
Environmental Services	5,000.00					5,000.00	-
NJ Tree Reforestation	144,592.68						144,592.68
Recycling Tonnage Grant	3,593.07	12,534.39		16,271.18	189.06		45.34
Department of Environmental Protection:							-
Community Stewardship Incentive Program	520.00					520.00	-
Clean Communities Grant	24,810.09		20,572.16	16,982.76			28,399.49
Planning Acceptance	11,575.58					11,575.58	-
PAGE TOTALS	617,388.70	13,579.09	21,877.92	247,725.02	222,895.25	306,563.47	321,452.47

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

Grant	Balance Jan. 1, 2022	Transferred from 2022 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2022
		Budget	Appropriation By 40A:4-87				
PREVIOUS PAGE TOTALS	617,388.70	13,579.09	21,877.92	247,725.02	222,895.25	306,563.47	321,452.47
Safety Belt	3,469.59					3,469.59	-
Safe and Secure Communities Grant	69,630.00	16,200.00		16,200.00			69,630.00
Over the Limit Under Arrest	1,335.82					1,335.82	-
Drunk Driving Enforcement Fund	24,833.51			899.33			23,934.18
Alcohol Education and Rehabilitation Fund	47.00					47.00	-
NJ Department Of Transportation - Municipal Aid Program:							-
Mt Pleasant Road at Georgetown/Chesterfield Road	20,574.31					20,574.31	-
Railroad Ave and White Pine Road	71,126.00					71,126.00	-
Railroad Ave	42,813.32					42,813.32	-
Island Road	195,000.00			195,000.00			-
Local Recreational Improvement Grant		75,000.00		75,000.00			-
Domestic Violence Training Program	2,787.44					2,787.44	-
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	113,372.62			100,000.00			13,372.62
							-
PAGE TOTALS	1,172,468.67	104,779.09	26,523.62	634,824.35	222,895.25	448,716.95	443,125.33

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

Grant	Balance Jan. 1, 2022	Transferred from 2022 Budget Appropriations		Received	Other	Balance Dec. 31, 2022
		Budget	Appropriation By 40A:4-87			
PREVIOUS PAGE TOTALS	-	-	-	-	-	-
Federal Grants:						-
American Rescue Plan (ARP)	446,568.39			446,568.39	(446,568.39)	446,568.39
County Park Development Grant				2,200.00		2,200.00
						-
						-
Note - Other is disbursement to Current Fund for Anticipated						-
Revenue - ARP Lost Revenue						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
TOTALS	446,568.39	-	-	448,768.39	(446,568.39)	448,768.39

*LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance - January 1, 2022	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	XXXXXXXXXX	3,133,208.50
School Tax Deferred (Not in excess of 50% of Levy - 2021 - 2022)	XXXXXXXXXX	2,985,700.00
Levy School Year July 1, 2022 - June 30, 2023	XXXXXXXXXX	12,529,948.00
Levy Calendar Year 2022	XXXXXXXXXX	
Paid	12,384,125.50	XXXXXXXXXX
Balance - December 31, 2022	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	3,279,031.00	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2022 - 2023)	2,985,700.00	XXXXXXXXXX
	18,648,856.50	18,648,856.50

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

Must include unpaid requisitions.

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

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

REGIONAL HIGH SCHOOL TAX

	Debit	Credit
Balance - January 1, 2022	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	XXXXXXXXXX	5,103,760.05
School Tax Deferred (Not in excess of 50% of Levy - 2021 - 2022)	XXXXXXXXXX	681,483.00
Levy School Year July 1, 2022 - June 30, 2023	XXXXXXXXXX	10,935,016.00
Levy Calendar Year 2022	XXXXXXXXXX	
Paid	11,303,226.45	XXXXXXXXXX
Balance - December 31, 2022	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	4,735,549.60	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2022 - 2023)	681,483.00	XXXXXXXXXX
# Must include unpaid requisitions.	16,720,259.05	16,720,259.05

COUNTY TAXES PAYABLE

	Debit	Credit
Balance - January 1, 2022	XXXXXXXXXX	XXXXXXXXXX
County Taxes	XXXXXXXXXX	
Due County for Added and Omitted Taxes	XXXXXXXXXX	105,875.59
2022 Levy:	XXXXXXXXXX	XXXXXXXXXX
General County	XXXXXXXXXX	4,136,194.85
County Library	XXXXXXXXXX	367,865.34
County Health	XXXXXXXXXX	
County Open Space Preservation	XXXXXXXXXX	320,727.17
Due County for Added and Omitted Taxes	XXXXXXXXXX	99,583.61
Paid	4,930,662.95	XXXXXXXXXX
Balance - December 31, 2022	XXXXXXXXXX	XXXXXXXXXX
County Taxes		XXXXXXXXXX
Due County for Added and Omitted Taxes	99,583.61	XXXXXXXXXX
	5,030,246.56	5,030,246.56

SPECIAL DISTRICT TAXES

	Debit	Credit
Balance - January 1, 2022	XXXXXXXXXX	
2022 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 2022 Levy	XXXXXXXXXX	-
Paid		XXXXXXXXXX
Balance - December 31, 2022	-	XXXXXXXXXX
	-	-

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

STATEMENT OF GENERAL BUDGET REVENUES 2022

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated	915,000.00	915,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government Services			-
Miscellaneous Revenue Anticipated:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Adopted Budget	3,335,142.42	3,675,973.55	340,831.13
Added by N.J.S.A. 40A:4-87 (List on 17a)	26,523.62	26,523.62	-
			-
			-
Total Miscellaneous Revenue Anticipated	3,361,666.04	3,702,497.17	340,831.13
Receipts from Delinquent Taxes	185,835.00	153,014.97	(32,820.03)
Amount to be Raised by Taxation:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(a) Local Tax for Municipal Purposes	5,217,740.95	xxxxxxxxxx	xxxxxxxxxx
(b) Addition to Local District School Tax		xxxxxxxxxx	xxxxxxxxxx
(c) Minimum Library Tax		xxxxxxxxxx	xxxxxxxxxx
Total Amount to be Raised by Taxation	5,217,740.95	5,733,208.49	515,467.54
	9,680,241.99	10,503,720.63	823,478.64

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	xxxxxxxxxx	33,929,411.18
Amount to be Raised by Taxation	xxxxxxxxxx	xxxxxxxxxx
Local District School Tax	12,529,948.00	xxxxxxxxxx
Regional School Tax	-	xxxxxxxxxx
Regional High School Tax	10,935,016.00	xxxxxxxxxx
County Taxes	4,824,787.36	xxxxxxxxxx
Due County for Added and Omitted Taxes	99,583.61	xxxxxxxxxx
Special District Taxes	-	xxxxxxxxxx
Municipal Open Space Tax		xxxxxxxxxx
Municipal Arts and Culture Tax		xxxxxxxxxx
Reserve for Uncollected Taxes	xxxxxxxxxx	193,132.28
Deficit in Required Collection of Current Taxes (or)	xxxxxxxxxx	-
Balance for Support of Municipal Budget (or)	5,733,208.49	xxxxxxxxxx
*Excess Non-Budget Revenue (see footnote)		xxxxxxxxxx
*Deficit Non-Budget Revenue (see footnote)	xxxxxxxxxx	
*These items are applicable only when there is no "Amount to be Raised by Taxation" in the "Budget" column of the statement at the top of this sheet. In such instances, any excess or deficit in the above allocation would apply to "Non-Budget Revenue" only.	34,122,543.46	34,122,543.46

STATEMENT OF GENERAL BUDGET REVENUES 2022

(Continued)

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

Source	Budget	Realized	Excess or Deficit
NJDEP - Clean Communities Program	20,572.16	20,572.16	-
Body Armor Fund	1,305.76	1,305.76	-
Mansfield Bark Park -		-	-
Future Sustainability for Capital Improvements	4,645.70	4,645.70	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
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		-	-
		-	-
		-	-
		-	-
PAGE TOTALS	26,523.62	26,523.62	-

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 2022

2022 Budget As Adopted		9,653,718.37
2022 Budget - Added by N.J.S.A. 40A:4-87		26,523.62
Appropriated for 2022 (Budget Statement Item 9)		9,680,241.99
Appropriated for 2022 by Emergency Appropriation (Budget Statement Item 9)		80,000.00
Total General Appropriations (Budget Statement Item 9)		9,760,241.99
Add: Overexpenditures (see footnote)		
Total Appropriations and Overexpenditures		9,760,241.99
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	9,149,130.06	
Paid or Charged - Reserve for Uncollected Taxes	193,132.28	
Reserved	417,961.53	
Total Expenditures		9,760,223.87
Unexpended Balances Canceled (see footnote)		18.12

FOOTNOTES - RE: OVEREXPENDITURES

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

RE: UNEXPENDED BALANCES CANCELED

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

SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

2022 Authorizations		
N.J.S.A. 40A:4-46 (After adoption of Budget)		
N.J.S.A. 40A:4-20 (Prior to adoption of Budget)		
Total Authorizations		-
Deduct Expenditures:		
Paid or Charged		
Reserved		
Total Expenditures		-

RESULTS OF 2022 OPERATIONS

CURRENT FUND

	Debit	Credit
Excess of Anticipated Revenues:	XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues anticipated	XXXXXXXXXX	340,831.13
Delinquent Tax Collections	XXXXXXXXXX	-
	XXXXXXXXXX	
Required Collection of Current Taxes	XXXXXXXXXX	515,467.54
Unexpended Balances of 2022 Budget Appropriations	XXXXXXXXXX	18.12
Miscellaneous Revenue Not Anticipated	XXXXXXXXXX	320,140.38
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 2021 Appropriation Reserves	XXXXXXXXXX	60,175.09
Prior Years Interfunds Returned in 2022	XXXXXXXXXX	2,882.55
Cancelled Tax Overpayments		1,755.71
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)	XXXXXXXXXX	XXXXXXXXXX
Balance - January 1, 2022	3,667,183.00	XXXXXXXXXX
Balance - December 31, 2022	XXXXXXXXXX	3,667,183.00
Deficit in Anticipated Revenues:	XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated	-	XXXXXXXXXX
Delinquent Tax Collections	32,820.03	XXXXXXXXXX
		XXXXXXXXXX
Required Collection on Current Taxes	-	XXXXXXXXXX
Interfund Advances Originating in 2022	-	XXXXXXXXXX
Prior Year Veterans' and Senior Citizens' Deductions Disallowed	1,250.00	
Other	44,485.75	
Refund of Prior Year Revenue	17,914.46	
Deficit Balance - To Trial Balance (Sheet 3)	XXXXXXXXXX	-
Surplus Balance - To Surplus (Sheet 21)	1,144,800.28	XXXXXXXXXX
	4,908,453.52	4,908,453.52

**SCHEDULE OF MISCELLANEOUS REVENUES
NOT ANTICIPATED**

Source	Amount Realized
PREVIOUS PAGE TOTALS	-
Fire Prevention	11,510.00
Zoning Permit Applications	7,990.00
FEMA Reimbursement	11,671.52
2% Administrative Fee Senior and Veterans Deductions	2,620.93
Clerk	9,293.31
Police Fees	2,363.45
Searches	420.00
Tax Searches	210.00
Recycling	9,471.30
Insurance (JIF Safety)	500.00
Lease of Property	11,940.00
DMV Inspection Fee	200.00
Recreation Facility Rentals	8,200.00
Vacant Property	13,000.00
Cancellation of Prior Year Grants	103,508.30
Liquidation of Public Assistance Trust Fund	4,177.74
Sale of Municipal Property	119,862.50
Miscellaneous	12,148.28
Refunds of Miscellaneous Revenue not Anticipated	(8,946.95)
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	320,140.38

**SURPLUS - CURRENT FUND
YEAR 2022**

	Debit	Credit
1. Balance - January 1, 2022	xxxxxxxxxx	1,726,379.90
2. [REDACTED]	xxxxxxxxxx	
3. Excess Resulting from 2022 Operations	xxxxxxxxxx	1,144,800.28
4. Amount Appropriated in the 2022 Budget - Cash	915,000.00	xxxxxxxxxx
5. Amount Appropriated in 2022 Budget - with Prior Written Consent of Director of Local Government Services	-	xxxxxxxxxx
6. [REDACTED]		xxxxxxxxxx
7. Balance - December 31, 2022	1,956,180.18	xxxxxxxxxx
	2,871,180.18	2,871,180.18

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

Cash		11,374,966.63
Investments		
Special Emergency Note Payable Included in Liabilities Below		32,000.00
Sub Total		11,406,966.63
Deduct Cash Liabilities Marked with "C" on Trial Balance		9,530,786.45
Cash Surplus		1,876,180.18
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 #		
[REDACTED]		
[REDACTED]		
[REDACTED]		
[REDACTED]		
Total Other Assets		80,000.00
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS"		1,956,180.18

WOULD ALSO BE PLEDGED TO CASH LIABILITIES.
MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2023 BUDGET.
(1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

NOTE: Deferred charges for authorizations under N.J.S.A. 40A:4-55 (Tax Map, etc.), N.J.S.A. 40A:4-55 (Flood Damage, etc.), N.J.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 - 2022 LEVY

1. Amount of Levy as per Duplicate (Analysis) #			\$ _____
or			
(Abstract of Ratables)			\$ <u>33,507,492.31</u>
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.			\$ <u>692,188.89</u>
5a. Subtotal 2022 Levy	\$	<u>34,199,681.20</u>	
5b. Reductions Due to Tax Appeals**	\$	_____	
5c. Total 2022 Tax Levy			\$ <u><u>34,199,681.20</u></u>
6. Transferred to Tax Title Liens			\$ <u>9,163.06</u>
7. Transferred to Foreclosed Property			\$ _____
8. Remitted, Abated or Canceled			\$ <u>69,727.97</u>
9. Discount Allowed			\$ _____
10. Collected in Cash: In 2021	\$	<u>270,605.05</u>	
In 2022*	\$	<u>33,532,248.64</u>	
Homestead Benefit Credit	\$	_____	
State's Share of 2022 Senior Citizens and Veterans Deductions Allowed	\$	<u>126,557.49</u>	
Total To Line 14	\$	<u><u>33,929,411.18</u></u>	
11. Total Credits			\$ <u><u>34,008,302.21</u></u>
12. Amount Outstanding December 31, 2022			\$ <u>191,378.99</u>
13. Percentage of Cash Collections to Total 2022 Levy, (Item 10 divided by Item 5c) is		<u>99.20%</u>	

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

14. Calculation of Current Taxes Realized in Cash:

Total of Line 10			\$ <u>33,929,411.18</u>
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals			\$ _____
To Current Taxes Realized in Cash (Sheet 17)			\$ <u>33,929,411.18</u>

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 2022 collections.

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

ACCELERATED TAX SALE / TAX LEVY SALE - CHAPTER 99

To Calculate Underlying Tax Collection Rate for 2022

Utilize this sheet only if you conducted an Accelerated Tax Sale or Tax Levy Sale pursuant to Chapter 99, P.L. 1997.

(1) Utilizing Accelerated Tax Sale

Total of Line 10 Collected in Cash (sheet 22)	\$ 33,929,411.18
<i>LESS</i> : Proceeds from Accelerated Tax Sale	
Net Cash Collected	\$ 33,929,411.18
Line 5c (sheet 22) Total 2022 Tax Levy	\$ 34,199,681.20
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is	99.21%

(2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22)	\$ 33,929,411.18
<i>LESS</i> : Proceeds from Tax Levy Sale (excluding premium)	
Net Cash Collected	\$ 33,929,411.18
Line 5c (sheet 22) Total 2022 Tax Levy	\$ 34,199,681.20
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is	99.21%

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

	Debit	Credit
1. Balance - January 1, 2022	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey		XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	6,276.25
2. Senior Citizens Deductions Per Tax Billings	12,750.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	113,750.00	XXXXXXXXXX
4. Deductions Allowed By Tax Collector	6,000.00	XXXXXXXXXX
5. Deductions Allowed By Tax Collector - Prior Year Taxes (2021)		
6.		
7. Deductions Disallowed By Tax Collector	XXXXXXXXXX	5,942.51
8. Deductions Disallowed By Tax Collector - Prior Year Taxes (2021)	XXXXXXXXXX	1,250.00
9. Received in Cash from State	XXXXXXXXXX	127,546.44
10.		
11.		
12. Balance - December 31, 2022	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	-
Due To State of New Jersey	8,515.20	XXXXXXXXXX
	141,015.20	141,015.20

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

Line 2	12,750.00	
Line 3	113,750.00	
Line 4	6,000.00	
Sub - Total	132,500.00	
Less: Line 7	5,942.51	
To Item 10, Sheet 22	126,557.49	

**SCHEDULE OF RESERVE FOR TAX APPEALS PENDING -
N.J. DIVISION OF TAXATION APPEALS (N.J.S.A. 54:3-27)**

		Debit	Credit
Balance - January 1, 2022		XXXXXXXXXX	-
Taxes Pending Appeals	-	XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals	-	XXXXXXXXXX	XXXXXXXXXX
Contested Amount of 2022 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)		XXXXXXXXXX	
Interest Earned on Taxes Pending State Appeals		XXXXXXXXXX	
Cash Paid to Appellants (Including 5% Interest from Date of Payment) Closed to Results of Operation (Portion of Appeal won by Municipality, including Interest)			XXXXXXXXXX
			XXXXXXXXXX
Balance - December 31, 2022		-	XXXXXXXXXX
Taxes Pending Appeals*	-	XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals	-	XXXXXXXXXX	XXXXXXXXXX
*Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by December 31, 2022		-	-

tax@mansfieldtwp.com
Signature of Tax Collector

T-8526
License #

2/14/2023
Date

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

		Debit	Credit
1. Balance - January 1, 2022		251,537.57	XXXXXXXXXX
A. Taxes	156,380.89	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	95,156.68	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		1,250.00	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	252,787.57
8. Totals		252,787.57	252,787.57
9. Balance Brought Down		252,787.57	XXXXXXXXXX
10. Collected:		XXXXXXXXXX	153,014.97
A. Taxes	137,931.16	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	15,083.81	XXXXXXXXXX	XXXXXXXXXX
11. Interest and Costs - 2022 Tax Sale			XXXXXXXXXX
12. 2022 Taxes Transferred to Liens		9,163.06	XXXXXXXXXX
13. 2022 Taxes		191,378.99	XXXXXXXXXX
14. Balance - December 31, 2022		XXXXXXXXXX	300,314.65
A. Taxes	211,078.72	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	89,235.93	XXXXXXXXXX	XXXXXXXXXX
15. Totals		453,329.62	453,329.62

16. Percentage of Cash Collections to Adjusted Amount Outstanding
(Item No. 10 divided by Item No. 9) is 60.53%

17. Item No.14 multiplied by percentage shown above is 181,780.46 and represents the maximum amount that may be anticipated in 2023.

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

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

	Debit	Credit
1. Balance - January 1, 2022	602,500.00	XXXXXXXXXX
2. Foreclosed or Deeded in 2022	XXXXXXXXXX	XXXXXXXXXX
3. Tax Title Liens	-	XXXXXXXXXX
4. Taxes Receivable	-	XXXXXXXXXX
5A. 		XXXXXXXXXX
5B. 	XXXXXXXXXX	
6. Adjustment to Assessed Valuation		XXXXXXXXXX
7. Adjustment to Assessed Valuation	XXXXXXXXXX	
8. Sales	XXXXXXXXXX	XXXXXXXXXX
9. Cash *	XXXXXXXXXX	
10. Contract	XXXXXXXXXX	
11. Mortgage	XXXXXXXXXX	
12. Loss on Sales	XXXXXXXXXX	
13. Gain on Sales		XXXXXXXXXX
14. Balance - December 31, 2022	XXXXXXXXXX	602,500.00
	602,500.00	602,500.00

CONTRACT SALES

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

MORTGAGE SALES

	Debit	Credit
20. Balance - January 1, 2022		XXXXXXXXXX
21. 2022 Sales from Foreclosed Property		XXXXXXXXXX
22. Collected*	XXXXXXXXXX	
23. 	XXXXXXXXXX	
24. Balance - December 31, 2022	XXXXXXXXXX	-
	-	-

Analysis of Sale of Property: \$ _____ -

*Total Cash Collected in 2022

Realized in 2022 Budget _____

To Results of Operation (Sheet 19) _____ -

DEFERRED CHARGES
- MANDATORY CHARGES ONLY -
CURRENT, TRUST, AND GENERAL CAPITAL FUNDS
(Do not include the emergency authorizations pursuant to N.J.S.A. 40A:4-55,
N.J.S.A. 40A:4-55.1 or N.J.S.A. 40A:4-55.13 listed on Sheets 29 and 30.)

<u>Caused By</u>	Amount Dec. 31, 2021 per Audit <u>Report</u>	Amount in 2022 <u>Budget</u>	Amount Resulting from 2022	Balance as at <u>Dec. 31, 2022</u>
Emergency Authorization - Municipal*	\$ 100,000.00	\$ 100,000.00	\$	\$ -
Emergency Authorization - Schools	\$	\$	\$	\$ -
Overexpenditure of Appropriations	\$	\$	\$	\$ -
	\$	\$	\$	\$ -
	\$	\$	\$	\$ -
	\$	\$	\$	\$ -
	\$	\$	\$	\$ -
	\$	\$	\$	\$ -
	\$	\$	\$	\$ -
TOTAL DEFERRED CHARGES	\$ 100,000.00	\$ 100,000.00	\$ -	\$ -

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

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

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

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

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

Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount Authorized*	Balance Dec. 31, 2021	REDUCED IN 2022		Balance Dec. 31, 2022
					By 2022 Budget	Canceled By Resolution	
9/5/2019	Preparation of Tax Map	60,000.00	12,000.00	48,000.00	16,000.00		32,000.00
8/17/2022	Updating Master Plan	80,000.00	16,000.00				80,000.00
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
Totals		140,000.00	28,000.00	48,000.00	16,000.00	-	112,000.00

Sheet 29

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

* Not less than one-fifth (1/5) of amount authorized but not more than the amount in the column 'Balance Dec. 31, 2022' must be entered here and then raised in the 2023 budget.

N.J.S.A. 40A:4-55.1, ET SEQ., SPECIAL EMERGENCY - DAMAGE CAUSED TO ROADS OR BRIDGES BY SNOW, ICE, FROST OR FLOODS
N.J.S.A. 40A:4-55.13, ET SEQ., SPECIAL EMERGENCY - PUBLIC EXIGENCIES CAUSED BY CIVIL DISTURBANCES

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

Sheet 30

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

finance@mansfieldtwp.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, 2022' must be entered here and then raised in the 2023 budget.

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2023 DEBT SERVICE FOR BONDS
GENERAL CAPITAL BONDS**

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	xxxxxxxxxx	10,835,000.00	
Issued	xxxxxxxxxx	5,285,000.00	
Paid	1,190,000.00	xxxxxxxxxx	
Outstanding - December 31, 2022	14,930,000.00	xxxxxxxxxx	
	16,120,000.00	16,120,000.00	
2023 Bond Maturities - General Capital Bonds			\$ 1,455,000.00
2023 Interest on Bonds*		\$ 465,700.59	
ASSESSMENT SERIAL BONDS			
Outstanding - January 1, 2022	xxxxxxxxxx		
Issued	xxxxxxxxxx		
Paid		xxxxxxxxxx	
Outstanding - December 31, 2022	-	xxxxxxxxxx	
	-	-	
2023 Bond Maturities - Assessment Bonds			\$
2023 Interest on Bonds*		\$	
Total "Interest on Bonds - Debt Service" (*Items)			\$ 465,700.59

LIST OF BONDS ISSUED DURING 2022

Purpose	2023 Maturity	Amount Issued	Date of Issue	Interest Rate
General Obligation Bonds, Series 2022	230,000.00	5,285,000.00	12/1/2022	5.00%
Total	230,000.00	5,285,000.00		

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2023 DEBT SERVICE FOR BONDS
TYPE I SCHOOL TERM BONDS**

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

LIST OF BONDS ISSUED DURING 2022

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

2023 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

	Outstanding Dec. 31, 2022	2023 Interest Requirement
1. Emergency Notes	\$	\$
2. Special Emergency Notes	\$ 32,000.00	\$ 1,276.44
3. Tax Anticipation Notes	\$	\$
4. Interest on Unpaid State & County Taxes	\$	\$
5. _____	\$	\$
6. _____	\$	\$

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2022	Date of Maturity	Rate of Interest	2023 Budget Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest**	
2020-12 (2020-17) Various Capital Improvements								
and Related Expenses	171,000.00	10/15/2020	171,000.00	01/17/23	2.5600%	10,727.73	1,331.27	01/17/23
2021-09; (2021-15) Various Capital Improvements								
and Related Expenses	1,881,570.00	9/29/2021	1,881,570.00	01/17/23	2.5600%	-	14,570.33	01/17/23
2021-29 Emergency Road Repairs	475,000.00	9/28/2022	237,500.00	01/17/23	2.5600%	-	1,848.99	01/17/23
Page Totals	2,527,570.00		2,290,070.00			10,727.73	17,750.59	

Sheet 33

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

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

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

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

(Do not crowd - add additional sheets)

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

DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2022	Date of Maturity	Rate of Interest	2023 Budget Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest**	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
Total			-	-		-	-	

Sheet 34

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

Assessment Notes with an original date of issue of 2020 or prior must be appropriated in full in the 2023 Dedicated Assessment Budget or written intent of permanent financing submitted with statement.

**Interest on Assessment Notes must be included in the Current Fund Budget appropriation "Interest on Notes".

(Do not crowd - add additional sheets)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount Lease Obligation Outstanding Dec. 31, 2022	2023 Budget Requirements	
		For Principal	For Interest/Fees
1. Burlington County Bridge Commission Lease	350,000.00	350,000.00	17,500.00
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
Total	350,000.00	350,000.00	17,500.00

Sheet 34a

(Do not crowd - add additional sheets)

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2022		2022 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2022	
	Funded	Unfunded					Funded	Unfunded
2000-06 Acquisition of Real Property - Farmland	14.56						14.56	
2008-08 Various Capital Improvements		277,425.36		14,389.00	6,389.00			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		47,362.48	47,362.48		13,513.75	
2021-09; (2021-15) Various Capital Improvements and Related Expenses		78,315.68		1,536,406.36	1,603,337.71		11,384.33	
2021-29 Emergency Road Repairs		99,689.00		150,311.00	176,895.64		73,104.36	
2022-10 Various Capital Improvements			3,382,774.00		1,012,078.29		2,151,993.71	218,702.00
Page Total	2,212.49	477,196.36	3,382,774.00	1,748,468.84	2,846,063.12	-	2,252,208.64	512,379.93

Sheet 35

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

GENERAL CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2022	XXXXXXXXXX	1,300.00
Received from 2022 Budget Appropriation*	XXXXXXXXXX	185,912.00
	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
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations	169,142.00	XXXXXXXXXX
		XXXXXXXXXX
Balance - December 31, 2022	18,070.00	XXXXXXXXXX
	187,212.00	187,212.00

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

GENERAL CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

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

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Additional Funding Sources
Ord. 2022-10:				
Various Capital Improvements	3,382,774.00	3,213,632.00	169,142.00	-
Total	3,382,774.00	3,213,632.00	169,142.00	-

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

GENERAL CAPITAL FUND

STATEMENT OF CAPITAL SURPLUS YEAR - 2022

	Debit	Credit
Balance - January 1, 2022	xxxxxxxxxx	303.99
Premium on Sale of Bonds	xxxxxxxxxx	223,925.75
Funded Improvement Authorizations Canceled	xxxxxxxxxx	
Appropriated to Finance Improvement Authorizations		xxxxxxxxxx
Appropriated to 2022 Budget Revenue		xxxxxxxxxx
Balance - December 31, 2022	224,229.74	xxxxxxxxxx
	224,229.74	224,229.74

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 2022 was \$ 34,199,681.20
2. Amount of Item 1 Collected in 2022 (*) \$ 33,929,411.18
3. Seventy (70) percent of Item 1 \$ 23,939,776.84

(*) Including prepayments and overpayments applied.

B.

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

Answer YES or NO YES

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

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 2023 budget for the liquidation of all bonded obligations or notes exceed 25% of the total appropriations for operating purpose in the budget for the year just ended?

Answer YES or NO NO

D.

- 1. Cash Deficit 2021 \$
2. 4% of 2021 Tax Levy for all purposes: Levy -- \$ = \$
3. Cash Deficit 2022 \$
4. 4% of 2022 Tax Levy for all purposes: Levy -- \$ = \$

E.

Table with 4 columns: Unpaid, 2021, 2022, Total. Rows include State Taxes, County Taxes, Amounts due Special Districts, and Amount due School Districts for School 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 Year 2022, 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, 2022
Operating and Capital Sections
(Separately Stated)

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

Title of Account	Debit	Credit
Cash	43,231.47	
Investments		
Due from -		
Due from -		
Receivables Offset with Reserves:		
Consumer Accounts Receivable	594.52	
Liens Receivable	-	
Deferred Charges (Sheet 48)		
Cash Liabilities:		
Appropriation Reserves		3,715.76
Encumbrances Payable		10,589.68
Accrued Interest on Bonds and Notes		962.97
Due to - Current Fund		380.77
Due to - Sewer Capital Fund		950.00
Subtotal - Cash Liabilities		16,599.18 "C"
Reserve for Consumer Accounts and Lien Receivable		594.52
Fund Balance		26,632.29
Total	43,825.99	43,825.99

(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, 2022
Operating and Capital Sections
 (Separately Stated)

Cash Liabilities Must Be Subtotalled 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	1,692,619.38	
DUE FROM CURRENT FUND		
FIXED CAPITAL:		
COMPLETED		
AUTHORIZED AND UNCOMPLETED	75,000.00	
Due from Sewer Utility Operating Fund	950.00	
PAGE TOTALS	1,769,519.38	950.00

(Do not crowd - add additional sheets)

POST CLOSING
TRIAL BALANCE - SEWER UTILITY FUND (cont'd)
AS AT DECEMBER 31, 2022
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	1,769,519.38	950.00
BONDS PAYABLE		65,000.00
LOANS PAYABLE		-
CAPITAL LEASES PAYABLE		-
BOND ANTICIPATION NOTES		69,300.00
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		1,614,602.48
UNFUNDED		9,062.99
CONTRACTS PAYABLE		
ENCUMBRANCES		
DUE TO SEWER OPERATING		
RESERVE FOR AMORTIZATION		4,750.00
RESERVE FOR DEFERRED AMORTIZATION		
RESERVE FOR DEBT SERVICE		839.73
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL IMPROVEMENT FUND		-
CAPITAL FUND BALANCE		5,014.18
TOTALS	1,769,519.38	1,769,519.38

(Do not crowd - add additional sheets)

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

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2021	RECEIPTS					Disbursements	Balance Dec. 31, 2022
		Assessments and Liens	Operating Budget					
Assessment Serial Bond Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Ordinance 2003-2 / 2007-08:								-
Construction of Sanitary Sewer	71,071.93	5,817.84					15,000.00	61,889.77
								-
								-
								-
Assessment Bond Anticipation Note Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
								-
								-
								-
Other Liabilities								-
Trust Surplus	34,935.85							34,935.85
Less Assets "Unfinanced"*	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
Due Current Fund	(106,007.78)			15,000.00			5,817.84	(96,825.62)
								-
								-
	-	5,817.84	-	15,000.00	-	-	20,817.84	-

Sheet 43

*Show as red figure

SCHEDULE OF SEWER UTILITY BUDGET - 2022

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	10,235.00	10,235.00	-
Operating Surplus Anticipated with Consent of Director of Local Government			-
Rents	45,815.00	46,710.60	895.60
			-
			-
			-
			-
Reserve for Debt Service			-
Capital Fund Balance			
Added by N.J.S.A. 40A:4-87:(List)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
			-
			-
Subtotal	56,050.00	56,945.60	895.60
Deficit (General Budget) **			-
	56,050.00	56,945.60	895.60

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

STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:		XXXXXXXXXX
Adopted Budget		56,050.00
Added by N.J.S.A. 40A:4-87		
Emergency		
Total Appropriations		56,050.00
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpenditures		56,050.00
Deduct Expenditures:		
Paid or Charged	52,332.37	
Reserved	3,715.76	
Surplus (General Budget)**		
Total Expenditures		56,048.13
Unexpended Balance Canceled (See Footnote)		1.87

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 2022 OPERATION

SEWER UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2022 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:	XXXXXXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")	56,945.60	
Miscellaneous Revenue Not Anticipated		
2021 Appropriation Reserves Canceled in 2022	7,971.61	
Total Revenue Realized		64,917.21
Expenditures:	XXXXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXXXX	
Paid or Charged	52,332.37	
Reserved	3,715.76	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Total Expenditures	56,048.13	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		56,048.13
Excess		8,869.08
Budget Appropriation - Surplus (General Budget)**		
Remainder = Balance of Results of 2022 Operation ("Excess in Operations" - Sheet 46)	8,869.08	
Deficit		-
Anticipated Revenue - Deficit (General Budget)**	-	
Remainder = Balance of Results of 2022 Operation ("Operating Deficit - to Trial Balance" - Sheet 46)	-	

SECTION 2:

The following Item of '2021 Appropriation Reserves Canceled in 2022' is Due to the Current fund TO THE EXTENT OF the amount received and Due from the General Budget of 2021 for an Anticipated Deficit in the Sewer Utility for 2021

2021 Appropriation Reserves Canceled in 2022	7,971.61	
Less: Anticipated Deficit in 2021 Budget - Amount Received and Due from Current Fund - If none, enter 'None'		
* Excess (Revenue Realized)		7,971.61

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

RESULTS OF 2022 OPERATIONS - SEWER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXXXX	895.60
Unexpended Balances of Appropriations	XXXXXXXXXX	1.87
Miscellaneous Revenues Not Anticipated	XXXXXXXXXX	-
Unexpended Balances of 2021 Appropriation Reserves*	XXXXXXXXXX	7,971.61
Deficit in Anticipated Revenues	-	XXXXXXXXXX
		XXXXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXXXX	-
Excess in Operations - to Operating Surplus	8,869.08	XXXXXXXXXX
* See restriction in amount on Sheet 45, SECTION 2	8,869.08	8,869.08

OPERATING SURPLUS - SEWER UTILITY

	Debit	Credit
Balance - January 1, 2022	XXXXXXXXXX	27,998.21
Excess in Results of 2022 Operations	XXXXXXXXXX	8,869.08
Amount Appropriated in the 2022 Budget - Cash	10,235.00	XXXXXXXXXX
Amount Appropriated in 2022 Budget with Prior Written Consent of Director of Local Government Services		XXXXXXXXXX
Balance - December 31, 2022	26,632.29	XXXXXXXXXX
	36,867.29	36,867.29

ANALYSIS OF BALANCE DECEMBER 31, 2022 (FROM SEWER UTILITY - TRIAL BALANCE)

Cash		43,231.47
Investments		
Interfund Accounts Receivable		
Subtotal		43,231.47
Deduct Cash Liabilities Marked with "C" on Trial Balance		16,599.18
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		26,632.29
Other Assets Pledged to Surplus:*		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2022 BUDGET.		26,632.29

*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, 2021		\$	<u>2,026.76</u>
Increased by:			
Rents Levied		\$	<u>45,278.36</u>
Decreased by:			
Collections	\$	<u>46,710.60</u>	
Overpayments applied	\$		
Transfer to Liens	\$		
Other	\$		
		\$	<u>46,710.60</u>
Balance December 31, 2022		\$	<u><u>594.52</u></u>

SCHEDULE OF SEWER UTILITY LIENS

Balance December 31, 2021		\$	<u> </u>
Increased by:			
Transfers from Accounts Receivable	\$		
Penalties and Costs	\$		
Other	\$		
		\$	<u> -</u>
Decreased by:			
Collections	\$		
Other	\$		
		\$	<u> -</u>
Balance December 31, 2022		\$	<u><u> -</u></u>

**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, 2021 per Audit Report	Amount in 2022 Budget	Amount Resulting 2022	Balance as at Dec. 31, 2022
1. Emergency Authorization - Municipal*	\$ _____	\$ _____	\$ _____	\$ _____
2. _____	\$ _____	\$ _____	\$ _____	\$ _____
3. _____	\$ _____	\$ _____	\$ _____	\$ _____
4. _____	\$ _____	\$ _____	\$ _____	\$ _____
5. _____	\$ _____	\$ _____	\$ _____	\$ _____
Deficit in Operations	\$ _____	\$ _____	\$ _____	\$ _____
Total Operating	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -
6. _____	\$ _____	\$ _____	\$ _____	\$ _____
7. _____	\$ _____	\$ _____	\$ _____	\$ _____
Total Capital	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -

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

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

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

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

UTILITY SPECIAL EMERGENCY

Sheet 48a

Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount Authorized*	Balance Dec. 31, 2021	REDUCED IN 2022		Balance Dec. 31, 2022
					By 2022 Budget	Canceled By Resolution	
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
		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@mansfieldtp.com
 Chief Financial Officer

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2023 DEBT SERVICE FOR BONDS
SEWER UTILITY ASSESSMENT BONDS**

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	XXXXXXXXXX	105,000.00	
Issued	XXXXXXXXXX		
Paid	15,000.00	XXXXXXXXXX	
Outstanding - December 31, 2022	90,000.00	XXXXXXXXXX	
	105,000.00	105,000.00	
2023 Bond Maturities - Assessment Bonds			\$ 15,000.00
2023 Interest on Bonds		\$ 1,023.00	
SEWER UTILITY CAPITAL BONDS			
Outstanding - January 1, 2022	XXXXXXXXXX	-	
Issued	XXXXXXXXXX	65,000.00	
Paid		XXXXXXXXXX	
Outstanding - December 31, 2022	65,000.00	XXXXXXXXXX	
	65,000.00	65,000.00	
2023 Bond Maturities - Capital Bonds			\$ 5,000.00
2023 Interest on Bonds		\$ 2,933.33	

INTEREST ON BONDS - SEWER UTILITY BUDGET

2023 Interest on Bonds (*Items)	\$	3,956.33	
Less: Interest Accrued to 12/31/2022 (Trial Balance)	\$	501.22	
Subtotal	\$	3,455.11	
Add: Interest to be Accrued as of 12/31/2023	\$	724.17	
Required Appropriation 2023			\$ 4,179.28

LIST OF BONDS ISSUED DURING 2022

Purpose	2023 Maturity	Amount Issued	Date of Issue	Interest Rate
Sewer Utility Bonds, Series 2022	5,000.00	65,000.00	12/1/2022	5.00%
	5,000.00	65,000.00		

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

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2022	Date of Maturity	Rate of Interest	2023		Interest Computed to (Insert Date)
						For Principal	For Interest	
1. 2014-10 Improvements to Lynwood Farms	75,000.00	11/7/2014	69,300.00	1/17/2023	2.56%	878.00	537.15	1/17/2023
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
TOTAL	75,000.00		69,300.00			878.00	537.15	

Sheet 50

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

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

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

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

** 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)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2022	Date of Maturity	Rate of Interest	2023		Interest Computed to (Insert Date)
						For Principal	For Interest	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
TOTAL	75,000.00		69,300.00			878.00	537.15	

Sheet 50

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

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

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

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

** 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	
2023 Interest on Notes	\$ 537.15
Less: Interest Accrued to 12/31/2022 (Trial Balance)	\$ 461.75
Subtotal	\$ 75.40
Add: Interest to be Accrued as of 12/31/2023	\$ -
Required Appropriation 2023	\$ 75.40

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR SEWER UTILITY ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2022	Date of Maturity	Rate of Interest	2023		Interest Computed to (Insert Date)
						For Principal	For Interest **	
	-		-			-	-	

Sheet 51

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, 2020 or prior must be appropriated in full in the 2024 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

Purpose	Amount Lease Obligation Outstanding Dec. 31, 2022	2023 Budget Requirements	
		For Prinicipal	For Interest/Fees
Total	-	-	-

Sheet 51a

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, 2022		2022 Authorizations		Expended	Other	Balance - December 31, 2022	
	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

Sheet 52

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, 2022	XXXXXXXXXX	
Received from 2022 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
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance - December 31, 2022	-	XXXXXXXXXX
	-	-

SEWER UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

SEWER UTILITY FUND

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

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2022 or Prior Years
	-	-	-	-

SEWER UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

2022

	Debit	Credit
Balance - January 1, 2022	XXXXXXXXXX	
Premium on Sale of Bonds	XXXXXXXXXX	5,014.18
Funded Improvement Authorizations Canceled	XXXXXXXXXX	
Miscellaneous		
Appropriated to Finance Improvement Authorization		XXXXXXXXXX
Appropriation to 2022 Budget Reserve		XXXXXXXXXX
Balance - December 31, 2022	5,014.18	XXXXXXXXXX
	5,014.18	5,014.18