

ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2022 (UNAUDITED)

POPULATION LAST CENSUS 9,422
 NET VALUATION TAXABLE 2022 840,938,392
 MUNICODE 0307

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 **CHESTERFIELD**, 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 wendy@chesterfieldtp.com
 Title Chief Financial Officer

(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, Wendy Wulstein , am the Chief Financial Officer, License # N-0518 , of the TOWNSHIP of CHESTERFIELD , 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 wendy@chesterfieldtp.com
 Title Chief Financial Officer
 Address 295 Bordentown Chesterfield Road
 Phone Number (609) 298-2311
 Fax Number (609) 298-0469

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 **CHESTERFIELD** 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 S. Marrone
(Registered Municipal Accountant)

Bowman & Company LLP
(Firm Name)

601 White Horse Road
(Address)

Voorhees, NJ 08043
(Address)

856-435-6200
(Phone Number)

856-435-0440
(Fax Number)

Certified by me

this 2nd day March, 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 CHESTERFIELD
Chief Financial Officer: _____
Signature: _____
Certificate #: _____
Date: _____

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 CHESTERFIELD
Chief Financial Officer: Wendy Wulstein
Signature: wendy@chesterfieldtwp.com
Certificate #: N-0518
Date: 3/2/2023

22-1753893

Fed I.D. #

TOWNSHIP OF CHESTERFIELD

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> </u>	\$ <u>287,904.66</u>	\$ <u>2,000.00</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.

wendy@chesterfieldtwp.com
Signature of Chief Financial Officer

3/2/2023
Date

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

**POST CLOSING
TRIAL BALANCE - CURRENT FUND
AS AT DECEMBER 31, 2022**

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

Title of Account	Debit	Credit
CASH	9,799,141.95	
INVESTMENTS		
DUE FROM/TO STATE - VETERANS AND SENIOR CITIZENS	-	5,326.42
Receivables with Full Reserves:		
TAXES RECEIVABLE:		
PRIOR	88.79	
CURRENT	247,190.27	
SUBTOTAL	247,279.06	
TAX TITLE LIENS RECEIVABLE	-	
PROPERTY ACQUIRED FOR TAXES	53,000.00	
CONTRACT SALES RECEIVABLE	-	
MORTGAGE SALES RECEIVABLE	-	
REVENUE ACCOUNTS RECEIVABLE	67,821.54	
DEFERRED CHARGES:		
EMERGENCY		
SPECIAL EMERGENCY (40A:4-55)	-	
DEFICIT	-	
Page Totals:	10,167,242.55	5,326.42

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

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

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

Title of Account	Debit	Credit
TOTALS FROM PAGE 3	10,167,242.55	5,326.42
APPROPRIATION RESERVES		542,765.07
ENCUMBRANCES PAYABLE		90,907.12
ACCOUNTS PAYABLE		18,746.55
TAX OVERPAYMENTS		7,606.01
PREPAID TAXES		96,727.49
DUE TO STATE:		
MARRIAGE LICENCE		
DCA TRAINING FEES		2,091.00
LOCAL SCHOOL TAX PAYABLE		193,534.50
REGIONAL SCHOOL TAX PAYABLE		-
REGIONAL H.S.TAX PAYABLE		797,865.48
COUNTY TAX PAYABLE		-
DUE COUNTY - ADDED & OMMITTED		12,869.39
SPECIAL DISTRICT TAX PAYABLE		-
RESERVE FOR TAX APPEAL		-
RESERVE FOR SALE OF MUNICIPAL ASSETS		560,000.00
RESERVE FOR RECREATION BUILDING DEPOSIT		325.00
RESERVE FOR TAX APPEALS		80,732.00
RESERVE FOR PIPELINE COMMUNITY IMPACTS		2,071,440.00
RESERVE FOR MUNICIPAL RELIEF FUND		26,745.20
DUE FEDERAL AND STATE GRANT FUND		667,582.67
DUE GENERAL CAPITAL FUND		883,391.03
DUE TRUST OTHER FUNDS		23,788.61
PAGE TOTAL	10,167,242.55	6,082,443.54

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	10,167,242.55	6,082,443.54
SUBTOTAL	10,167,242.55	6,082,443.54 "C"
RESERVE FOR RECEIVABLES		368,100.60
DEFERRED SCHOOL TAX	8,237,422.50	
DEFERRED SCHOOL TAX PAYABLE		8,237,422.50
FUND BALANCE		3,716,698.41
TOTALS	18,404,665.05	18,404,665.05

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

**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	4,244.97	
DUE TO STATE OF NJ		24.00
RESERVE FOR ANIMAL CONTROL TRUST FUND		4,220.97
FUND TOTALS	4,244.97	4,244.97
ASSESSMENT TRUST FUND		
CASH	-	
FUND TOTALS	-	-
MUNICIPAL OPEN SPACE TRUST FUND		
CASH	-	
FUND TOTALS	-	-
LOSAP TRUST FUND		
CASH	-	
FUND TOTALS	-	-

(Do not crowd - add additional sheets)

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

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

Title of Account	Debit	Credit
CDBG TRUST FUND		
CASH	-	
FUND TOTALS	-	-
ARTS AND CULTURAL TRUST FUND		
CASH	-	
FUND TOTALS	-	-
OTHER TRUST FUNDS		
CASH	2,343,476.19	
DUE CURRENT FUND	23,788.61	
OTHER TRUST FUNDS PAGE TOTAL	2,367,264.80	-

(Do not crowd - add additional sheets)

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

Title of Account	Debit	Credit
Previous Totals	2,367,264.80	-
OTHER TRUST FUNDS (continued)		
Due Federal and State Grant Fund		1,962.50
Due to Victims of Crime Compensation Board		4,510.01
Reserve for Encumbrances		11,874.41
Reserve for Payroll Deductions Payable		22,637.96
Reserve for Unemployment Trust		100,875.40
Reserve for Escrow Deposits		288,754.42
Reserve for Police Special Duty		444,818.49
Reserve for Public Defender		663.38
Reserve for TDR Credits - NJ Turnpike		118,750.00
Reserve for Affordable Housing Trust		25,482.57
Reserve for Tax Sale Premiums		246,000.00
Reserve for Basin Maintenance		836,489.00
Reserve for Municipal Drug Alliance		27,132.70
Reserve for Snow Removal		65,000.00
Reserve for Ad Book - Community Outreach		265.52
Reserve for Parking Offense Adjudication Act		18.00
Reserve for Memorial Bricks		993.59
Reserve for The Green Team		1,881.40
Reserve for Police Donations		2,456.00
Reserve for Landscaping and Trees Donations		60,000.00
Reserve for Basin Landscaping		75,000.00
Reserve for Harvest Festival		2,199.45
Reserve for Dedicated Fire Penalties		3,500.00
Reserve for Donations - Recreation Improvements to Old York Village		26,000.00
TOTALS	2,367,264.80	2,367,264.80

(Do not crowd - add additional sheets)

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

Title of Account	Debit	Credit
Previous Totals	2,367,264.80	2,367,264.80
OTHER TRUST FUNDS (continued)		
TOTALS	2,367,264.80	2,367,264.80

(Do not crowd - add additional sheets)

SCHEDULE OF TRUST FUND RESERVES

<u>Purpose</u>	Amount Dec. 31, 2021 per Audit Report	<u>Receipts</u>	<u>Disbursements</u>	Balance as at <u>Dec. 31, 2022</u>
Payroll Deductions Payable	20,331.42	891,661.59	889,355.05	22,637.96
Reserve for Unemployment Trust	87,877.76	13,391.83	394.19	100,875.40
Reserve for Escrow Deposits	423,030.23	87,638.42	221,914.23	288,754.42
Reserve for Police Special Duty	642,134.73	65,313.75	262,629.99	444,818.49
Reserve for Public Defender	693.88	1,361.00	1,391.50	663.38
Reserve for TDR Credits - NJ Turnpike	118,750.00			118,750.00
Reserve for Affordable Housing Trust	25,548.67	7,239.75	7,305.85	25,482.57
Reserve for Tax Sale Premiums	113,100.00	200,200.00	67,300.00	246,000.00
Reserve for Basin Maintenance	787,861.79	57,450.00	8,822.79	836,489.00
Reserve for Municipal Drug Alliance	30,945.20		3,812.50	27,132.70
Reserve for Snow Removal	40,000.00	25,000.00		65,000.00
Reserve for Ad Book - Community Outre	265.52			265.52
Reserve for Parking Offense Adjudicatio	16.00	2.00		18.00
Reserve for Memorial Bricks	993.59			993.59
Reserve for The Green Team	1,436.66	500.00	55.26	1,881.40
Reserve for Police Donations	2,456.00			2,456.00
Reserve for Landscaping and Trees Dor	60,000.00			60,000.00
Reserve for Basin Landscaping	51,094.39	23,905.61		75,000.00
Reserve for Harvest Festival	5,242.27	2,000.00	5,042.82	2,199.45
Reserve for Dedicated Fire Penalties		3,500.00		3,500.00
Reserve for Donations - Recreation Impi	26,000.00			26,000.00
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PAGE TOTAL	\$ 2,437,778.11	\$ 1,379,163.95	\$ 1,468,024.18	\$ 2,348,917.88

SCHEDULE OF TRUST FUND RESERVES (CONT'D)

<u>Purpose</u>	Amount Dec. 31, 2021 per Audit Report	<u>Receipts</u>	<u>Disbursements</u>	Balance as at Dec. 31, 2022
PREVIOUS PAGE TOTAL	2,437,778.11	1,379,163.95	1,468,024.18	2,348,917.88
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PAGE TOTAL	\$ 2,437,778.11	\$ 1,379,163.95	\$ 1,468,024.18	\$ 2,348,917.88

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
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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	634,750.00	xxxxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxxxx	634,750.00
CASH	1,097,215.30	
DUE FROM COUNTY - OPEN SPACE FUNDS	108,000.00	
DUE FROM CURRENT FUND	883,391.03	
DEFERRED CHARGES TO FUTURE TAXATION:		
FUNDED	7,554,000.00	
UNFUNDED	634,750.00	
PAGE TOTALS	10,912,106.33	634,750.00

(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	10,912,106.33	634,750.00
BOND ANTICIPATION NOTES PAYABLE		-
GENERAL SERIAL BONDS		7,554,000.00
TYPE 1 SCHOOL BONDS		-
LOANS PAYABLE		-
CAPITAL LEASES PAYABLE		-
RESERVE FOR OPEN SPACE		47,351.39
RESERVE FOR TRANSPORTATION IMPROVEMENTS		147,635.33
RESERVE FOR ROAD IMPROVMENTS		350,000.00
RESERVE FOR PAYMENT OF DEBT		431,900.00
RESERVE FOR RECREATION IMPROVEMENTS		528,069.49
RESERVE FOR GRANTS RECEIVABLE		108,000.00
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		568,905.60
UNFUNDED		164,762.54
ENCUMBRANCES PAYABLE		258,163.52
RESERVE TO PAY BANS		
CAPITAL IMPROVEMENT FUND		104,265.42
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL FUND BALANCE		14,303.04
	10,912,106.33	10,912,106.33

(Do not crowd - add additional sheets)

CASH RECONCILIATION DECEMBER 31, 2022

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current	8,485.51	9,917,142.23	126,485.79	9,799,141.95
Grant Fund				-
Trust - Animal Control		4,247.37	2.40	4,244.97
Trust - Assessment				-
Trust - Municipal Open Space				-
Trust - LOSAP				-
Trust - CDBG				-
Trust - Other	12,071.18	2,421,918.64	90,513.63	2,343,476.19
Trust - Arts and Culture				-
General Capital		1,097,215.30		1,097,215.30
				-
<u>UTILITIES:</u>				
Sewer Utility Operating	296.55	3,125,471.90	9,176.05	3,116,592.40
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Total	20,853.24	16,565,995.44	226,177.87	16,360,670.81

* 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, 2022.

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

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

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

Signature: wendy@chesterfieldtwp.com

Title: Chief Financial Officer

CASH RECONCILIATION DECEMBER 31, 2022 (cont'd)

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

First Bank:	
Current Account	681,754.70
Current Account	8,421,248.49
Tax Account	16,694.85
Dog Trust Account	4,247.37
Trust Account	1,777,394.64
Unemployment Trust Account	102,973.89
Housing Trust Fund	25,482.57
Tax Premium Trust Account	305,100.00
Payroll Account	29,136.15
Recreation Account	939,106.72
Transportation Improvement	158,108.58
Sewer Operating	214,554.51
Sewer Account	2,910,917.39
New Jersey Cash Management Fund	270,709.39
Bank of Princeton:	
Current Account	526,734.80
Escrow Control Account	21,403.15
Escrow Savings (Various)	160,428.24
PAGE TOTAL	16,565,995.44

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
Bulletproof Vest Program	3,883.16				1,883.16	2,000.00
American Rescue Plan		396,327.48	396,327.48			-
Safe and Secure Communities Grant	5,625.60	13,500.00	13,500.00			5,625.60
New Jersey Department of Transportation Grant:						-
Harker Road	25,539.74					25,539.74
Harker Road Phase 2	18,404.55					18,404.55
Sykesville Road II	185,023.90					185,023.90
Sykesville Road IV	175,000.00					175,000.00
White Pine Road	210,000.00					210,000.00
New Jersey Department of Energy and Protection:						-
Clean Communities Program		17,218.89	17,218.89			-
Recycling Tonnage		4,542.78	4,542.78			-
Body Armor Replacement Grant		899.44	2,097.76	1,198.32		(0.00)
Sustainable Jersey Grant		10,000.00	5,000.00			5,000.00
Body Worn Camera Grant		32,608.00	32,608.00			-
CDBG - Removal of Architectural Barriers		75,000.00				75,000.00
						-
						-
						-
PAGE TOTALS	623,476.95	550,096.59	471,294.91	1,198.32	1,883.16	701,593.79

**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	623,476.95	550,096.59	471,294.91	1,198.32	1,883.16	701,593.79
Municipal Alliance - 2019	3,551.56				3,551.56	-
Municipal Alliance - 2020	4,740.40				4,740.40	-
Municipal Alliance - 2021	7,850.00		6,372.33			1,477.67
Municipal Alliance - 2022		7,850.00				7,850.00
Burlington County Park Grant - Recreation Facilities	100,000.00		100,000.00			-
						-
						-
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						-
PAGE TOTALS	739,618.91	557,946.59	577,667.24	1,198.32	10,175.12	710,921.46

Sheet
10.1

**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	739,618.91	557,946.59	577,667.24	1,198.32	10,175.12	710,921.46
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						-
						-
TOTALS	739,618.91	557,946.59	577,667.24	1,198.32	10,175.12	710,921.46

Sheet 10
Totals

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

Grant	Balance Jan. 1, 2022	Transferred from 2022 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2022
		Budget	Appropriation By 40A:4-87				
American Rescue Plan			396,327.48	227,705.16			168,622.32
Bulletproof Vest Program - 2021	2,000.00			2,000.00			-
NJDOT - Harker Road	25,421.74						25,421.74
NJDOT - Harker Road Phase 2	21,217.83			4,786.77	4,786.77		21,217.83
NJDOT - Sykesville Road II	586.87			79,300.25	79,300.25		586.87
NJDOT - Sykesville Road IV	175,000.00			26,982.00			148,018.00
NJDOT - White Pine Road	210,000.00			168,136.19			41,863.81
Safe and Secure Communities Grant - 2021	6,749.92			6,749.92			-
Safe and Secure Communities Grant - 2022			13,500.00	6,750.08			6,749.92
Reforestation Grant - 2012				13,079.13	13,079.13		-
Reforestation Grant - 2013	113,007.77						113,007.77
Drunk Driving Enforcement Fund	13,142.05	1,500.00		2,974.15	346.35		12,014.25
Donation to Police	1,587.55						1,587.55
Alcohol Education & Rehabilitation	372.50						372.50
Alcohol Education & Rehabilitation - 2017	386.04						386.04
Sustainable Jersey Grant	1,600.00		10,000.00	11,600.00			-
Body Worn Camera Grant			32,608.00				32,608.00
CDBG - Removal of Architectural Barriers			75,000.00	75,000.00			-
							-
PAGE TOTALS	571,072.27	1,500.00	527,435.48	625,063.65	97,512.50	-	572,456.60

**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	571,072.27	1,500.00	527,435.48	625,063.65	97,512.50	-	572,456.60
Clean Communities Program - 2017	8,464.08			4,949.80			3,514.28
Clean Communities Program - 2018	2,153.24						2,153.24
Clean Communities Program - 2019	3.59						3.59
Clean Communities Program - 2020	41.05			179.96	179.96		41.05
Clean Communities Program - 2021	11,586.84			4,830.27	380.27		7,136.84
Clean Communities Program - 2022			17,218.89	2,400.68			14,818.21
Green Communities - 2018	10.00					10.00	-
Recycling Tonnage Grant - 2020				726.75	726.75		-
Recycling Tonnage Grant - 2021	1,493.78			1,867.03	373.25		-
Recycling Tonnage Grant - 2022			4,542.78	184.00			4,358.78
Body Armor Replacement Grant - 2019	1,226.70			1,226.70			-
Body Armor Replacement Grant - 2020	1,339.35						1,339.35
Body Armor Replacement Grant - 2021	1,113.83			1,037.30			76.53
Body Armor Replacement Grant - 2022			899.44	264.00			635.44
							-
							-
							-
							-
PAGE TOTALS	598,504.73	1,500.00	550,096.59	642,730.14	99,172.73	10.00	606,533.91

**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	598,504.73	1,500.00	550,096.59	642,730.14	99,172.73	10.00	606,533.91
Municipal Alliance Program - 2019	3,271.56					3,271.56	-
Municipal Alliance Program - 2019 Match	867.89					867.89	-
Municipal Alliance Program - 2020	4,980.00						4,980.00
Municipal Alliance Program - 2020 Match	1,245.59						1,245.59
Municipal Alliance Program - 2021	7,850.00			240.00		4,740.00	2,870.00
Municipal Alliance Program - 2021 Match	1,962.50			60.00		1,185.59	716.91
Municipal Alliance Program - 2022			7,850.00	6,214.57			1,635.43
Municipal Alliance Program - 2022 Match			1,962.50	1,382.90			579.60
Comcast Technology - 2018	1,225.96			569.52			656.44
Matching Funds for Grants	3,000.00						3,000.00
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
PAGE TOTALS	622,908.23	1,500.00	559,909.09	651,197.13	99,172.73	10,075.04	622,217.88

Sheet
11.2

**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	622,908.23	1,500.00	559,909.09	651,197.13	99,172.73	10,075.04	622,217.88
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							-
							-
							-
							-
TOTALS	622,908.23	1,500.00	559,909.09	651,197.13	99,172.73	10,075.04	622,217.88

Sheet 11
Totals

**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	-	-	-	-	-	-
American Rescue Plan	396,327.48		396,327.48	396,327.48		396,327.48
Safe and Secure Communities Grant			13,500.00	13,500.00		-
Municipal Alliance Program			7,850.00	7,850.00		-
NJDEP Clean Communities Program			17,218.89	17,218.89		-
Recycling Tonnage Grant			4,542.78	4,542.78		-
Body Armor Replacement Grant			899.44	2,097.76		1,198.32
Body Worn Camera Grant			32,608.00	32,608.00		-
Drunk Driving Enforcement	1,500.00	1,500.00				-
CDBG - Removal of Architectural Barriers			75,000.00	75,000.00		-
Sustainable Jersey Grant			10,000.00	10,000.00		-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
TOTALS	397,827.48	1,500.00	557,946.59	559,144.91	-	397,525.80

Sheet 12
Totals

*LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance - January 1, 2022	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	XXXXXXXXXX	188,555.50
School Tax Deferred (Not in excess of 50% of Levy - 2021 - 2022)	XXXXXXXXXX	5,699,563.50
Levy School Year July 1, 2022 - June 30, 2023	XXXXXXXXXX	11,786,202.00
Levy Calendar Year 2022	XXXXXXXXXX	
Paid	11,781,223.00	XXXXXXXXXX
Balance - December 31, 2022	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	193,534.50	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2022 - 2023)	5,699,563.50	XXXXXXXXXX
	17,674,321.00	17,674,321.00

* 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	692,137.97
School Tax Deferred (Not in excess of 50% of Levy - 2021 - 2022)	XXXXXXXXXX	2,537,859.00
Levy School Year July 1, 2022 - June 30, 2023	XXXXXXXXXX	6,734,046.00
Levy Calendar Year 2022	XXXXXXXXXX	
Paid	6,628,318.49	XXXXXXXXXX
Balance - December 31, 2022	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	797,865.48	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2022 - 2023)	2,537,859.00	XXXXXXXXXX
# Must include unpaid requisitions.	9,964,042.97	9,964,042.97

COUNTY TAXES PAYABLE

	Debit	Credit
Balance - January 1, 2022	XXXXXXXXXX	XXXXXXXXXX
County Taxes	XXXXXXXXXX	
Due County for Added and Omitted Taxes	XXXXXXXXXX	17,035.34
2022 Levy:	XXXXXXXXXX	XXXXXXXXXX
General County	XXXXXXXXXX	2,934,371.95
County Library	XXXXXXXXXX	260,977.49
County Health	XXXXXXXXXX	
County Open Space Preservation	XXXXXXXXXX	227,538.03
Due County for Added and Omitted Taxes	XXXXXXXXXX	12,869.39
Paid	3,439,922.81	XXXXXXXXXX
Balance - December 31, 2022	XXXXXXXXXX	XXXXXXXXXX
County Taxes		XXXXXXXXXX
Due County for Added and Omitted Taxes	12,869.39	XXXXXXXXXX
	3,452,792.20	3,452,792.20

SPECIAL DISTRICT TAXES

		Debit	Credit
Balance - January 1, 2022		XXXXXXXXXX	
2022 Levy: (List Each Type of District Tax Separately - See Footnote)		XXXXXXXXXX	XXXXXXXXXX
Fire District	1,157,135.00	XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX	XXXXXXXXXX
Total 2022 Levy		XXXXXXXXXX	1,157,135.00
Paid		1,157,135.00	XXXXXXXXXX
Balance - December 31, 2022		-	XXXXXXXXXX
		1,157,135.00	1,157,135.00

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	1,419,500.00	1,419,500.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government Services			-
Miscellaneous Revenue Anticipated:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Adopted Budget	879,087.00	963,881.49	84,794.49
Added by N.J.S.A. 40A:4-87 (List on 17a)	557,946.59	557,946.59	-
			-
			-
Total Miscellaneous Revenue Anticipated	1,437,033.59	1,521,828.08	84,794.49
Receipts from Delinquent Taxes	180,000.00	201,021.21	21,021.21
Amount to be Raised by Taxation:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(a) Local Tax for Municipal Purposes	3,303,413.00	xxxxxxxxxx	xxxxxxxxxx
(b) Addition to Local District School Tax		xxxxxxxxxx	xxxxxxxxxx
(c) Minimum Library Tax		xxxxxxxxxx	xxxxxxxxxx
Total Amount to be Raised by Taxation	3,303,413.00	3,515,675.10	212,262.10
	6,339,946.59	6,658,024.39	318,077.80

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	xxxxxxxxxx	26,253,814.96
Amount to be Raised by Taxation	xxxxxxxxxx	xxxxxxxxxx
Local District School Tax	11,786,202.00	xxxxxxxxxx
Regional School Tax	-	xxxxxxxxxx
Regional High School Tax	6,734,046.00	xxxxxxxxxx
County Taxes	3,422,887.47	xxxxxxxxxx
Due County for Added and Omitted Taxes	12,869.39	xxxxxxxxxx
Special District Taxes	1,157,135.00	xxxxxxxxxx
Municipal Open Space Tax		xxxxxxxxxx
Municipal Arts and Culture Tax		xxxxxxxxxx
Reserve for Uncollected Taxes	xxxxxxxxxx	375,000.00
Deficit in Required Collection of Current Taxes (or)	xxxxxxxxxx	-
Balance for Support of Municipal Budget (or)	3,515,675.10	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.	26,628,814.96	26,628,814.96

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
Recycling Tonnage Grant	4,542.78	4,542.78	-
Body Armor Replacement Grant	899.44	899.44	-
Community Development Block Grant	75,000.00	75,000.00	-
Municipal Drug Alliance Program	7,850.00	7,850.00	-
Safe & Secure Communities Grant	13,500.00	13,500.00	-
NJDEP - Clean Communities Program	17,218.89	17,218.89	-
Body Worn Cameras Grant	32,608.00	32,608.00	-
SLFRF American Rescue Plan	396,327.48	396,327.48	-
Sustainable Jersey Grant	10,000.00	10,000.00	-
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PAGE TOTALS	557,946.59	557,946.59	-

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: _____ wendy@chesterfieldtp.com _____

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2022

2022 Budget As Adopted		5,782,000.00
2022 Budget - Added by N.J.S.A. 40A:4-87		557,946.59
Appropriated for 2022 (Budget Statement Item 9)		6,339,946.59
Appropriated for 2022 by Emergency Appropriation (Budget Statement Item 9)		
Total General Appropriations (Budget Statement Item 9)		6,339,946.59
Add: Overexpenditures (see footnote)		
Total Appropriations and Overexpenditures		6,339,946.59
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	5,420,948.07	
Paid or Charged - Reserve for Uncollected Taxes	375,000.00	
Reserved	542,765.07	
Total Expenditures		6,338,713.14
Unexpended Balances Canceled (see footnote)		1,233.45

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	84,794.49
Delinquent Tax Collections	XXXXXXXXXX	21,021.21
	XXXXXXXXXX	
Required Collection of Current Taxes	XXXXXXXXXX	212,262.10
Unexpended Balances of 2022 Budget Appropriations	XXXXXXXXXX	1,233.45
Miscellaneous Revenue Not Anticipated	XXXXXXXXXX	334,670.41
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	359,822.51
Prior Years Interfunds Returned in 2022	XXXXXXXXXX	55,888.14
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)	XXXXXXXXXX	XXXXXXXXXX
Balance - January 1, 2022	8,237,422.50	XXXXXXXXXX
Balance - December 31, 2022	XXXXXXXXXX	8,237,422.50
Deficit in Anticipated Revenues:	XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated	-	XXXXXXXXXX
Delinquent Tax Collections	-	XXXXXXXXXX
		XXXXXXXXXX
Required Collection on Current Taxes	-	XXXXXXXXXX
Interfund Advances Originating in 2022		XXXXXXXXXX
Refund of Prior Year Revenue	15.00	
Cancellation of Grant Receivable	100.08	
Deficit Balance - To Trial Balance (Sheet 3)	XXXXXXXXXX	-
Surplus Balance - To Surplus (Sheet 21)	1,069,577.23	XXXXXXXXXX
	9,307,114.81	9,307,114.81

SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
PREVIOUS PAGE TOTALS	-
Septic Permits	225.00
Driveway Permit	500.00
Well Permits	50.00
Solicitor's Permit	800.00
Copies, Postage, Buckets	2,505.78
Homestead Fee Reimbursement	111.60
Certified Tax List	130.00
TDR Fees	100.00
Duplicate Bills	15.00
Certificates	200.00
Kennel License	50.00
Police Monies	160.00
Liquor Distribution Licenses	205,250.00
DMV Inspection Fees	130.00
Amusement License	2,830.00
Return Check Fees	20.00
Polling Places	80.00
Forfeited Property	1,150.28
Historic Preservation Fees	1,000.00
Police Discoveries	5.84
Vacant Property Registrations	2,000.00
6% Year End Penalties	2,333.32
Outside Police Administrative Fees	17,740.00
Firearm Fees	264.00
Prior Years Voided Checks	367.84
Scrap and Textile Recycling	1,990.06
Sale of Property and Equipment	23,924.65
Bond Credits & Savings	7.71
2% Seniors and Veterans Administrative Fee	448.51
Burlington County Sidewalks	26,982.00
Recreation Field & Building Fees	37,676.50
Refund of Prior Year Expenditures	5,622.32
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	334,670.41

**SURPLUS - CURRENT FUND
YEAR 2022**

	Debit	Credit
1. Balance - January 1, 2022	xxxxxxxxxx	4,066,621.18
2. [REDACTED]	xxxxxxxxxx	
3. Excess Resulting from 2022 Operations	xxxxxxxxxx	1,069,577.23
4. Amount Appropriated in the 2022 Budget - Cash	1,419,500.00	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	3,716,698.41	xxxxxxxxxx
	5,136,198.41	5,136,198.41

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

Cash		9,799,141.95
Investments		
[REDACTED]		
Sub Total		9,799,141.95
Deduct Cash Liabilities Marked with "C" on Trial Balance		6,082,443.54
Cash Surplus		3,716,698.41
Deficit in Cash Surplus		
Other Assets Pledged to Surplus:*		
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	-	
Deferred Charges #		
Cash Deficit #		
[REDACTED]		
[REDACTED]		
[REDACTED]		
[REDACTED]		
Total Other Assets		-
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS"		3,716,698.41

WOULD ALSO BE PLEDGED TO CASH LIABILITIES.

MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2023 BUDGET.

(1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

NOTE: Deferred charges for authorizations under N.J.S.A. 40A:4-55 (Tax Map, etc.), N.J.S.A. 40A:4-55 (Flood Damage, etc.), N.J. 40A:4-55.1 (Roads and Bridges, etc.) and N.J.S.A. 40A:4-55.13 (Public Exigencies, etc.) to the extent of emergency notes issued and outstanding for such purposes, together with such emergency notes, may be omitted from this analysis.

(FOR MUNICIPALITIES ONLY)
CURRENT TAXES - 2022 LEVY

1. Amount of Levy as per Duplicate (Analysis) #		\$ 25,256,316.57
or		
(Abstract of Ratables)		\$
2. Amount of Levy - Special District Taxes		\$ 1,157,135.00
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.		\$ 99,318.72
5a. Subtotal 2022 Levy	\$ 26,512,770.29	
5b. Reductions Due to Tax Appeals**	\$	
5c. Total 2022 Tax Levy		\$ 26,512,770.29
6. Transferred to Tax Title Liens		\$ 432.74
7. Transferred to Foreclosed Property		\$
8. Remitted, Abated or Canceled		\$ 11,332.32
9. Discount Allowed		\$
10. Collected in Cash: In 2021	\$ 129,957.14	
In 2022*	\$ 26,102,432.48	
Homestead Benefit Credit	\$	
State's Share of 2022 Senior Citizens and Veterans Deductions Allowed	\$ 21,425.34	
Total To Line 14	\$ 26,253,814.96	
11. Total Credits		\$ 26,265,580.02
12. Amount Outstanding December 31, 2022		\$ 247,190.27
13. Percentage of Cash Collections to Total 2022 Levy, (Item 10 divided by Item 5c) is	99.02%	

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		\$ 26,253,814.96
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals		\$
To Current Taxes Realized in Cash (Sheet 17)		\$ 26,253,814.96

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)	\$ 26,253,814.96
LESS: Proceeds from Accelerated Tax Sale	
Net Cash Collected	\$ 26,253,814.96
Line 5c (sheet 22) Total 2022 Tax Levy	\$ 26,512,770.29
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is	99.02%

(2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22)	\$ 26,253,814.96
LESS: Proceeds from Tax Levy Sale (excluding premium)	
Net Cash Collected	\$ 26,253,814.96
Line 5c (sheet 22) Total 2022 Tax Levy	\$ 26,512,770.29
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is	99.02%

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	4,826.42
2. Senior Citizens Deductions Per Tax Billings	1,500.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	20,000.00	XXXXXXXXXX
4. Deductions Allowed By Tax Collector	500.00	XXXXXXXXXX
5. Deductions Allowed By Tax Collector - Prior Year Taxes (2021)		
6.		
7. Deductions Disallowed By Tax Collector	XXXXXXXXXX	574.66
8. Deductions Disallowed By Tax Collector - Prior Year Taxes (2021)	XXXXXXXXXX	
9. Received in Cash from State	XXXXXXXXXX	21,925.34
10.		
11.		
12. Balance - December 31, 2022	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	-
Due To State of New Jersey	5,326.42	XXXXXXXXXX
	27,326.42	27,326.42

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

Line 2	1,500.00	
Line 3	20,000.00	
Line 4	500.00	
Sub - Total	22,000.00	
Less: Line 7	574.66	
To Item 10, Sheet 22	21,425.34	

**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		-	-

Caryn@chesterfieldtwp.com
Signature of Tax Collector

T8092
License #

3/2/2023
Date

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

		Debit	Credit
1. Balance - January 1, 2022		200,702.26	XXXXXXXXXX
A. Taxes	199,091.44	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	1,610.82	XXXXXXXXXX	XXXXXXXXXX
2. Canceled:		XXXXXXXXXX	XXXXXXXXXX
A. Taxes		XXXXXXXXXX	
B. Tax Title Liens		XXXXXXXXXX	25.00
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		432.74	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	201,110.00
8. Totals		201,135.00	201,135.00
9. Balance Brought Down		201,110.00	XXXXXXXXXX
10. Collected:		XXXXXXXXXX	201,021.21
A. Taxes	199,002.65	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	2,018.56	XXXXXXXXXX	XXXXXXXXXX
11. Interest and Costs - 2022 Tax Sale			XXXXXXXXXX
12. 2022 Taxes Transferred to Liens			XXXXXXXXXX
13. 2022 Taxes		247,190.27	XXXXXXXXXX
14. Balance - December 31, 2022		XXXXXXXXXX	247,279.06
A. Taxes	247,279.06	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	-	XXXXXXXXXX	XXXXXXXXXX
15. Totals		448,300.27	448,300.27

16. Percentage of Cash Collections to Adjusted Amount Outstanding
 (Item No. 10 divided by Item No. 9) is 99.95%

17. Item No.14 multiplied by percentage shown above is 247,155.42 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	53,000.00	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	53,000.00
	53,000.00	53,000.00

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*	\$ _____	\$ _____	\$ _____	\$ _____
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>	<u>Appropriated for in Budget of Year 2022</u>
1.	_____	_____	_____	\$ _____	_____
2.	_____	_____	_____	\$ _____	_____
3.	_____	_____	_____	\$ _____	_____
4.	_____	_____	_____	\$ _____	_____

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

Sheet 29

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

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

Chief Financial Officer

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

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

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

Sheet 30

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

 Chief Financial Officer

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

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

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	xxxxxxxxxx	8,009,447.00	
Issued	xxxxxxxxxx		
Paid	455,447.00	xxxxxxxxxx	
Outstanding - December 31, 2022	7,554,000.00	xxxxxxxxxx	
	8,009,447.00	8,009,447.00	
2023 Bond Maturities - General Capital Bonds			\$ 468,000.00
2023 Interest on Bonds*		\$ 219,800.45	
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)			\$ 219,800.45

LIST OF BONDS ISSUED DURING 2022

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

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

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Refunded			
Outstanding - December 31, 2022	-	XXXXXXXXXX	
	-	-	
2023 Loan Maturities			\$
2023 Interest on Loans			\$
Total 2023 Debt Service for Loan			\$ -
LOAN			
Outstanding - January 1, 2022	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2022	-	XXXXXXXXXX	
	-	-	
2023 Loan Maturities			\$
2023 Interest on Loans			\$
Total 2023 Debt Service for Loan			\$ -

LIST OF LOANS ISSUED DURING 2022

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

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

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Refunded			
Outstanding - December 31, 2022	-	XXXXXXXXXX	
	-	-	
2023 Loan Maturities			\$
2023 Interest on Loans			\$
Total 2023 Debt Service for Loan			\$ -
LOAN			
Outstanding - January 1, 2022	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2022	-	XXXXXXXXXX	
	-	-	
2023 Loan Maturities			\$
2023 Interest on Loans			\$
Total 2023 Debt Service for Loan			\$ -

LIST OF LOANS ISSUED DURING 2022

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

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

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Refunded			
Outstanding - December 31, 2022	-	XXXXXXXXXX	
	-	-	
2023 Loan Maturities			\$
2023 Interest on Loans			\$
Total 2023 Debt Service for Loan			\$ -
LOAN			
Outstanding - January 1, 2022	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2022	-	XXXXXXXXXX	
	-	-	
2023 Loan Maturities			\$
2023 Interest on Loans			\$
Total 2023 Debt Service for Loan			\$ -

LIST OF LOANS ISSUED DURING 2022

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

**SCHEDULE OF 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	\$	\$
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**	
Page Totals	-		-			-	-	

Sheet 33

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

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

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

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

(Do not crowd - add additional sheets)

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

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

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

Sheet 33.1

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

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

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

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

(Do not crowd - add additional sheets)

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

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

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

Sheet 33
Totals

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

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

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

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

(Do not crowd - add additional sheets)

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

DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

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

Sheet 34a

(Do not crowd - add additional sheets)

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2022		2022 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2022	
	Funded	Unfunded					Funded	Unfunded
Acquisition of Public Works Equipment	282.55				282.55			
Road Stripping	51,000.00				2,412.50		48,587.50	
Acquisition of Various Equipment	2,063.41				2,063.41			
Acquisition of Security Cameras	1,370.83						1,370.83	
Construction of Various Roads	239,507.42			67,749.73	80,599.43		226,657.72	
Police Laser Equipment	30.50				30.50			
Construction of New Municipal Building				4,080.27	4,080.27			
Construction of New Municipal Building	79,069.72			684.87	684.87		79,069.72	
DPW Site Improvements and Public Works Equipment	1,532.68				1,532.68			
Acquisition of Police Vehicle	142.85			6,989.00	5,010.00		2,121.85	
Emergency Squad Building Improvements	2,273.25						2,273.25	
Renovations and Improvements to the Storm Water System		86,353.75			1,942.00			84,411.75
Demolition of an Existing Municipal Building		17,815.14						17,815.14
Police Body Worn Cameras	7,839.00			42,161.00	49,092.54		907.46	
Acquisition of Various Capital Equipment		20,046.00		158,555.00	178,601.00			
Renovations and Improvements to Various Curbs and Sidewalks		31,305.00			3,900.00			27,405.00
Police Traffic Safety Equipment			11,000.00		11,000.00			
Acquisition of Various Capital Equipment			155,000.00		119,869.35			35,130.65
Page Total	385,112.21	155,519.89	166,000.00	280,219.87	461,101.10	-	360,988.33	164,762.54

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

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2022		2022 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2022	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	385,112.21	155,519.89	166,000.00	280,219.87	461,101.10	-	360,988.33	164,762.54
Smart Growth Village Plan - Recreation	14,400.83						14,400.83	
Recreation Improvements - Equipment	150.77						150.77	
Playground Resurfacing	25,877.75						25,877.75	
Recreation Building at Fenton Lane Park	2,573.81			1,103.22	1,103.22		2,573.81	
Playground Resurfacing	3,323.56						3,323.56	
Recreation Building Security & Key Lock System	3,933.28						3,933.28	
Various Equipment	7,482.76						7,482.76	
Tennis Court Project	25,487.54						25,487.54	
Improvements for a Cricket Pitch, Completion of Gazebo Project, and Picnic Benches	1,538.52						1,538.52	
Galestown Playground Resurfacing	25,801.00						25,801.00	
Chesterfield Hose Co. Parking Improvements	9,575.00						9,575.00	
Various Park Improvements	30,996.48				20,507.96		10,488.52	
Restroom Addition to Recreation Building	11,823.93						11,823.93	
Various Park Projects			130,000.00		64,540.00		65,460.00	
PAGE TOTALS	548,077.44	155,519.89	296,000.00	281,323.09	547,252.28	-	568,905.60	164,762.54

Sheet 35.1

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

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2022		2022 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2022	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	548,077.44	155,519.89	296,000.00	281,323.09	547,252.28	-	568,905.60	164,762.54
PAGE TOTALS	548,077.44	155,519.89	296,000.00	281,323.09	547,252.28	-	568,905.60	164,762.54

Sheet 35.2

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

GENERAL CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

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

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Additional Funding Sources
Police Traffic Safety Equipment	11,000.00		11,000.00	
Acquisition of Various Capital Equipment	155,000.00	147,250.00	7,750.00	
Various Park Projects	130,000.00			130,000.00
Total	296,000.00	147,250.00	18,750.00	130,000.00

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

GENERAL CAPITAL FUND

STATEMENT OF CAPITAL SURPLUS YEAR - 2022

	Debit	Credit
Balance - January 1, 2022	xxxxxxxxxx	14,303.04
Premium on Sale of Bonds	xxxxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxxxx	
Appropriated to Finance Improvement Authorizations		xxxxxxxxxx
Appropriated to 2022 Budget Revenue		xxxxxxxxxx
Balance - December 31, 2022	14,303.04	xxxxxxxxxx
	14,303.04	14,303.04

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	3,116,592.40	
Receivables Offset with Reserves:		
Consumer Accounts Receivable	155,763.75	
Liens Receivable	-	
Deferred Charges (Sheet 48)		
Cash Liabilities:		
Appropriation Reserves		73,817.89
Encumbrances Payable		725.00
Accrued Interest on Bonds and Notes		1,593.75
Due to Sewer Capital Fund		411,700.00
Sewer Rent Overpayments		3,567.81
Accounts Payable		1,488.91
Subtotal - Cash Liabilities		492,893.36 "C"
Reserve for Consumer Accounts and Lien Receivable		155,763.75
Fund Balance		2,623,699.04
Total	3,272,356.15	3,272,356.15

(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
								-
								-
								-
								-
								-
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 43

*Show as red figure

SCHEDULE OF SEWER UTILITY BUDGET - 2022

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	120,000.00	120,000.00	-
Operating Surplus Anticipated with Consent of Director of Local Government			-
Sewer Rents	434,000.00	551,185.47	117,185.47
Miscellaneous	42,000.00	23,947.32	(18,052.68)
			-
			-
			-
Reserve for Debt Service			-
Capital Fund Balance			
Added by N.J.S.A. 40A:4-87:(List)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
			-
			-
Subtotal	596,000.00	695,132.79	99,132.79
Deficit (General Budget) **			-
	596,000.00	695,132.79	99,132.79

** 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		596,000.00
Added by N.J.S.A. 40A:4-87		
Emergency		
Total Appropriations		596,000.00
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpenditures		596,000.00
Deduct Expenditures:		
Paid or Charged	519,797.92	
Reserved	73,817.89	
Surplus (General Budget)**		
Total Expenditures		593,615.81
Unexpended Balance Canceled (See Footnote)		2,384.19

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)")	695,132.79	
Miscellaneous Revenue Not Anticipated		
2021 Appropriation Reserves Canceled in 2022	48,588.99	
Total Revenue Realized		743,721.78
Expenditures:	XXXXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXXXX	
Paid or Charged	519,797.92	
Reserved	73,817.89	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Total Expenditures	593,615.81	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		593,615.81
Excess		150,105.97
Budget Appropriation - Surplus (General Budget)**		
Remainder = Balance of Results of 2022 Operation ("Excess in Operations" - Sheet 46)	150,105.97	
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	48,588.99	
Less: Anticipated Deficit in 2021 Budget - Amount Received and Due from Current Fund - If none, enter 'None '		
* Excess (Revenue Realized)		48,588.99

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

RESULTS OF 2022 OPERATIONS - SEWER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXXXX	99,132.79
Unexpended Balances of Appropriations	XXXXXXXXXX	2,384.19
Miscellaneous Revenues Not Anticipated	XXXXXXXXXX	-
Unexpended Balances of 2021 Appropriation Reserves*	XXXXXXXXXX	48,588.99
Deficit in Anticipated Revenues	-	XXXXXXXXXX
		XXXXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXXXX	-
Excess in Operations - to Operating Surplus	150,105.97	XXXXXXXXXX
* See restriction in amount on Sheet 45, SECTION 2	150,105.97	150,105.97

OPERATING SURPLUS - SEWER UTILITY

	Debit	Credit
Balance - January 1, 2022	XXXXXXXXXX	2,593,593.07
Excess in Results of 2022 Operations	XXXXXXXXXX	150,105.97
Amount Appropriated in the 2022 Budget - Cash	120,000.00	XXXXXXXXXX
Amount Appropriated in 2022 Budget with Prior Written Consent of Director of Local Government Services		XXXXXXXXXX
Balance - December 31, 2022	2,623,699.04	XXXXXXXXXX
	2,743,699.04	2,743,699.04

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

Cash		3,116,592.40
Investments		
Interfund Accounts Receivable		
Subtotal		3,116,592.40
Deduct Cash Liabilities Marked with "C" on Trial Balance		492,893.36
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		2,623,699.04
Other Assets Pledged to Surplus:*		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2022 BUDGET.		2,623,699.04

*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>157,030.96</u>
Increased by:			
Rents Levied		\$	<u>549,918.26</u>
Decreased by:			
Collections	\$	<u>544,756.79</u>	
Overpayments applied	\$	<u>6,428.68</u>	
Transfer to Liens	\$		
Other	\$		
		\$	<u>551,185.47</u>
Balance December 31, 2022		\$	<u><u>155,763.75</u></u>

SCHEDULE OF SEWER UTILITY LIENS

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

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	-	-	-	-	-	-

Sheet 48a

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

Chief Financial Officer

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

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2022	-	XXXXXXXXXX	
	-	-	
2023 Bond Maturities - Assessment Bonds			\$
2023 Interest on Bonds		\$	
SEWER UTILITY CAPITAL BONDS			
Outstanding - January 1, 2022	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2022	-	XXXXXXXXXX	
	-	-	
2023 Bond Maturities - Capital Bonds			\$
2023 Interest on Bonds		\$	

INTEREST ON BONDS - SEWER UTILITY BUDGET

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

LIST OF BONDS ISSUED DURING 2022

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

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING
AND 2023 DEBT SERVICE FOR LOANS
SEWER UTILITY NJEIT LOAN**

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	XXXXXXXXXX	148,794.85	
Issued	XXXXXXXXXX		
Paid	75,049.14	XXXXXXXXXX	
Outstanding - December 31, 2022	73,745.71	XXXXXXXXXX	
	148,794.85	148,794.85	
2023 Loan Maturities			\$ 73,745.71
2023 Interest on Loans		\$ 2,137.50	
SEWER UTILITY LOAN			
Outstanding - January 1, 2022	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2022	-	XXXXXXXXXX	
	-	-	
2023 Loan Maturities			\$
2023 Interest on Loans		\$	

INTEREST ON LOANS - SEWER UTILITY BUDGET

2023 Interest on Loans (*Items)	\$	2,137.50	
Less: Interest Accrued to 12/31/2022 (Trial Balance)	\$	1,593.75	
Subtotal	\$	543.75	
Add: Interest to be Accrued as of 12/31/2023	\$	-	
Required Appropriation 2023			\$ 543.75

LIST OF LOANS ISSUED DURING 2022

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

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING
AND 2023 DEBT SERVICE FOR LOANS
SEWER UTILITY LOAN**

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2022	-	XXXXXXXXXX	
	-	-	
2023 Loan Maturities			\$
2023 Interest on Loans		\$	
SEWER UTILITY LOAN			
Outstanding - January 1, 2022	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2022	-	XXXXXXXXXX	
	-	-	
2023 Loan Maturities			\$
2023 Interest on Loans		\$	

INTEREST ON LOANS - SEWER UTILITY BUDGET

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

LIST OF LOANS ISSUED DURING 2022

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

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	-		-			-	-	

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	-		-			-	-	

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

(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
Sewer Line Extension	5,000.00						5,000.00	
Repair of Sanitary Sewer Pump Station		45,254.31					10,000.00	35,254.31
PAGE TOTALS	5,000.00	45,254.31	-	-	-	-	15,000.00	35,254.31

Sheet 52

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, 2022		2022 Authorizations		Expended	Other	Balance - December 31, 2022	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	5,000.00	45,254.31	-	-	-	-	15,000.00	35,254.31
PAGE TOTALS	5,000.00	45,254.31	-	-	-	-	15,000.00	35,254.31

Sheet
52.1

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, 2022		2022 Authorizations		Expended	Other	Balance - December 31, 2022	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	5,000.00	45,254.31	-	-	-	-	15,000.00	35,254.31
PAGE TOTALS	5,000.00	45,254.31	-	-	-	-	15,000.00	35,254.31

Sheet
52.2

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, 2022		2022 Authorizations		Expended	Other	Balance - December 31, 2022	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	5,000.00	45,254.31	-	-	-	-	15,000.00	35,254.31
PAGE TOTALS	5,000.00	45,254.31	-	-	-	-	15,000.00	35,254.31

Sheet
52.3

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, 2022		2022 Authorizations		Expended	Other	Balance - December 31, 2022	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	5,000.00	45,254.31	-	-	-	-	15,000.00	35,254.31
TOTALS	5,000.00	45,254.31	-	-	-	-	15,000.00	35,254.31

Sheet
52.4

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	335,505.00
Received from 2022 Budget Appropriation	XXXXXXXXXX	50,000.00
	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
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance - December 31, 2022	385,505.00	XXXXXXXXXX
	385,505.00	385,505.00

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.