ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2023 (UNAUDITED)

POPULATION LAST CENSUS 2,189 NET VALUATION TAXABLE 2023 229,451,900 MUNICODE 0413

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

ANNUAL FINANCIAL STATEMENT REQUIRED TO BE FILED UNDER NEW JERSEY STATUTES

		, AS AME	NDED, COM	MBINED WITH II	NFORMATIC	ON REQUIRED	
В	DROUGH		of	GIBBSBOR	80	, County of	CAMDEN
			DO N	OT USE THESE S	SPACES		
		Date		Exa	mined By:		
	1				Preli	minary Check	
	2				I	Examined	
complete, were other detailed a	computed b	by me and ca	an be suppor	34, 49 to 51 and 63 ted upon demand l	oy a register on Signature Title	Chief Finar	ncial Officer
			·	troller, Auditor or Re		ipal Accountant.)	
(which I have not exact copy of the are correct, that	prepared) original on for transfers ther certify the	[eliminate c file with the c have been m nat this state	one] and in the governade to or from	d Annual Financial S nformation required verning body, that all n emergency approp t insofar as I can dei	also included h calculations, e riations and all	extensions and add statements contai	s Statement is an ditions ined herein
Further, I do he				Albert Sta		, an	n the Chief Financial
Officer, License	#	0758	, of the		BOROUGH CAMDEN	<u> </u>	of and that the
December 31, 20 to the veracity of	023, completor required info	ely in compli ormation incl	part hereof are ance with N.J. uded herein, n	true statements of t S.A. 40A:5-12, as a eeded prior to certif of December 31, 20	he financial cor mended. I also ication by the D	ndition of the Loca give complete ass	surance as
Sig	nature						
Title	Э	Chief Financ	ial Officer				
Add	Iress	49 Kirkwo	od Road				
Pho	ne Numbei	r	6	609-783-6655			
Fax	Number		6	609-782-8694			

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 **BOROUGH** of **GIBBSBORO** as of as of December 31, 2023 and have applied certain agreed-upon procedures thereon as promulgated by the Division of Local Government Services, solely to assist the Chief Financial Officer in connection with the filing of the Annual Financial Statement for the year then ended as required by N.J.S.A. 40A:5-12, as amended.

Because the agreed-upon procedures do not constitute an examination of accounts made in accordance with generally accepted auditing standards, I do not express an opinion on any of the post-closing trial balances, related statements and analyses. In connection with the agreed-upon procedures, (except for circumstances as set forth below, no matters) or (no matters) [eliminate one] came to my attention that caused me to believe that the Annual Financial Statement for the year ended December 31, 2023 is not in substantial compliance with the requirements of the State of New Jersey, Department of Community Affairs, Division of Local Government Services. Had I performed additional procedures or had I made an examination of the financial statements in accordance with generally accepted auditing standards, other matters might have come to my attention that would have been reported to the governing body and Division. This Annual Financial Statement relates only to the accounts and items prescribed by the Division and does not extend to the financial statements of the municipality/county taken as a whole.

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

			Laur D. Castalla
		-	Leon P. Costello (Registered Municipal Accountant)
			(registered Municipal Accountant)
			Ford - Scott & Associates LLC
			(Firm Name)
			1535 Haven Avenue
		-	(Address)
Certified by me			Ocean City, NJ 08226
			(Address)
this 3rd day	February	, 2024	
			609-399-6333 (Phone Number)
			(i none ramber)
			609-399-3710
			(Fax Number)

MUNICIPAL BUDGET LOCAL EXAMINATION QUALIFICATION CERTIFICATION BY CHIEF FINANCIAL OFFICER

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

1.

Certificate #:

Date:

CERTIFICATION OF QUALIFYING MUNICIPALITY

The outstanding indebtedness of the previous fiscal year is not in excess of 3.5%;

	2.	All emergencies appro appropriations;	ved for the previous fiscal year did not exceed 3% of total			
	3.	The tax collection rate	exceeded 90%;			
	4.	Total deferred charges	e did not equal or exceed 4% of the total tax levy;			
	5.		edural deficiencies" noted by the registered municipal a of the Annual Financial Statement; and			
	6.	There was no operati	ng deficit for the previous fiscal year.			
	7.	The municipality did n years.	ot conduct an accelerated tax sale for less than 3 consecutive			
	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 budge	et does not contain a Levy or Appropriation "CAP" waiver.			
	10.	The municipality has n	ot applied for Transitional Aid for 2024.			
	11.		ot adopt a Special Emergency ordinance for COVID-related venue (N.J.S.A. 40A:4-53 (I) and (m)).			
	above crite	<u>ria</u> in determining its qu	municipality has complied in full in meeting ALL of the ualification for local examination of its Budget in accordance			
	Municipali	ity:	BOROUGH OF GIBBSBORO			
	Chief Fina	ncial Officer:	gibbsborocfo@gmail.com			
10. The municipality has in expenses or loss of resupenses or loss			Albert Stanley			
	Certificate	#:	N-0758			
	Date:		03/06/2024			
		CERTIFICATION	OF NON-QUALIFYING MUNICIPALITY			
	The unders		municipality does not meet item(s)			
	examinatio		ria above and therefore does not qualify for local dance with N.J.A.C. 5:30-7.5.			
	Municipali	ity:	BOROUGH OF GIBBSBORO			
	Chief Fina	ncial Officer:				
	Signature:					

	Fed I.D. #			
	BOROUGH OF GIBBSBORO			
	Municipality			
	CAMDEN County			
	County			
	•	deral and State Fina Expenditures of Awa		
		Fiscal Year Ending:	December 31, 2023	
	(1) Federal programs	(2)	(3)	
	Expended (administered by the state)	State Programs Expended	Other Federal Programs Expended	
TOTAI	\$\$34,657.50_	\$276,349.09_	\$	
		Single Audit Program Specific X Financial Stateme	ements) and OMB 15-08. Audit ent Audit Performed in Acco t Auditing Standards (Yellow	
Note:	All local governments, who are recipored the total amount of federal ar required to comply with Title 2 U.S. Guidance) and OMB 15-08. The sin beginning with Fiscal Year ending a Federal Regulations (CFR) (Uniform	nd state funds expended of Code of Federal Regulatingle audit threshold has be fifter 1/1/15. Expenditures	during its fiscal year and the ons (CFR) OMB 15-08. (Ur een been increased to \$750	type of audit niform ,000
(1)	Report expenditures from federal pass-through funds can be (CFDA) number reported in the State	identified by the Catalog	of Federal Domestic Assista	
(2)	Report expenditures from state progpass-through entities. Exclude state no compliance requirements.	te aid (I.e., CMPTRA, En	_	•
(3)	Report expenditures from federal profession of the from entities other than state govern	-	from the federal governmer	nt or indirectly
_	Signature of Chief Financial Officer	_	Date	

22-2580215

IMPORTANT!

READ INSTRUCTIONS

INSTRUCTIONS

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

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

CERTIFICATION

I hereby o	certify that there was r	no "utility fund" on the books o	f accoun	t and there was no
utility owned ar	nd operated by the	BOROUGH	of	GIBBSBORO
County of	CAMDEN	during the year 2023 and	that shee	ets 40 to 68 are unnecessary.
I have the	erefore removed from	this statement the sheets per	taining oi	nly to utilities.
		Name		
		Title		
(This mus	st be signed by the Ch	nief Financial Officer, Comptro	ller, Aud	itor or Registered
Municipal Acco	ountant.)			
MUN	ICIPAL CERTIFIC	CATION OF TAXABLE P	ROPER	TY AS OF OCTOBER 1, 2023
Cer	tification is hereby ma	ade that the Net Valuation Tax	able of p	roperty liable to taxation for
the tax ye	ear 2024 and filed with	n the County Board of Taxation	n on Janu	uary 10, 2024 in accordance
with the re	equirement of N.J.S. <i>F</i>	A. 54:4-35, was in the amount	of \$	227,794,300.00
				ssessor@gibbsborotownhall.com
			SIG	SNATURE OF TAX ASSESSOR
				BOROUGH OF GIBBSBORO
				MUNICIPALITY
				CAMDEN

COUNTY

POST CLOSING TRIAL BALANCE - CURRENT FUND

AS AT DECEMBER 31, 2023

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

Title of Account		Debit	Credit
CASH		1,267,493.31	
INVESTMENTS		900,000.00	
DUE FROM/TO STATE - VETERANS AND SENIO	R CITIZENS	-	12,937.88
Receivables with Full Reserves:			
TAXES RECEIVABLE:			
PRIOR	2,315.74		
CURRENT	3,468.05		
SUBTOTAL	,	5,783.79	
TAX TITLE LIENS RECEIVABLE		29,907.76	
PROPERTY ACQUIRED FOR TAXES		1,611,800.00	
CONTRACT SALES RECEIVABLE		-	
MORTGAGE SALES RECEIVABLE		_	
DUE FROM ANIMAL CONTROL TRUST		33.63	
DUE FROM FEDERAL AND STATE GRANT FUND)	27,411.90	
DUE FROM SEWER CAPITAL FUND		24,000.00	
DUE FROM TRUST OTHER		140.11	
DUE FROM TRUST TTL		346.53	
REVENUE ACCOUNTS RECEIVABLE		11,631.39	
DEFERRED CHARGES:			
EMERGENCY			
SPECIAL EMERGENCY (40A:4-55)		-	
DEFICIT		-	
Page Totals:		3,878,548.42	12,937.88

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

AS AT DECEMBER 31, 2023

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

Title of Account	Debit	Credit
TOTALS FROM PAGE 3	3,878,548.42	12,937.88
APPROPRIATION RESERVES		107,815.03
ENCUMBRANCES PAYABLE		117,950.67
CONTRACTS PAYABLE		
TAX OVERPAYMENTS		7,287.72
PREPAID TAXES		106,827.28
ACCOUNTS PAYABLE		6,834.50
PAYROLL TAXES PAYABLE		249.52
DUE TO STATE:		
MARRIAGE LICENSE		75.00
DCA TRAINING FEES		583.00
LOCAL SCHOOL TAX PAYABLE		-
REGIONAL SCHOOL TAX PAYABLE		-
REGIONAL H.S.TAX PAYABLE		21,835.00
COUNTY TAX PAYABLE		
DUE COUNTY - ADDED & OMMITTED		4,568.66
SPECIAL DISTRICT TAX PAYABLE		<u>-</u>
RESERVE FOR TAX APPEAL		<u>-</u>
DUE GENERAL CAPITAL FUND		563,712.12
RESERVE FOR LIBRARY STATE AID		572.74
RESERVE FOR REVALUATION		28,104.50
RESERVE FOR MUNICIPAL RELIEF FUND UNAPPROPRIATED		29,494.75
RESERVE FOR OEM AWARD UNAPPROPRIATED		500.00
PAGE TOTAL	3,878,548.42	1,009,348.37

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

AS AT DECEMBER 31, 2023

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

Title of Account		Debit	Credit
TOTALS FROM PAGE 3a		3,878,548.42	1,009,348.37
	SUBTOTAL	3,878,548.42	1,009,348.37
RESERVE FOR RECEIVABLES			1,711,055.11
DEFERRED SCHOOL TAX		360,245.50	2025:
DEFERRED SCHOOL TAX PAYABLE			360,245.50
FUND BALANCE			1,158,144.94
	TOTALS	4,238,793.92	4,238,793.92

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

POST CLOSING TRIAL BALANCE - PUBLIC ASSISTANCE FUND

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

Title of Account	Debit	Credit
TOTALS		

^{*}To be prepared in compliance with Department of Human Services Municipal Audit Guide, Public Welfare, General Assistance Program.

POST CLOSING TRIAL BALANCE FEDERAL AND STATE GRANTS

AS AT DECEMBER 31, 2023

Title of Account	Debit	Credit
CASH	_	_
GRANTS RECEIVABLE	1,347,543.83	
DUE FROM/TO CURRENT FUND		27,411.90
DUE FROM/TO GENERAL CAPITAL FUND		243,739.66
ENCUMBRANCES PAYABLE		29,058.81
		·
APPROPRIATED RESERVES		1 004 241 15
UNAPPROPRIATED RESERVES		1,004,341.15 42,992.31
TOTALS	1,347,543.83	1,347,543.83
		_

POST CLOSING TRIAL BALANCE - TRUST FUNDS

(Assessment Section Must Be Separately Stated)
AS AT DECEMBER 31, 2023

Title of Account	Debit	Credit
ANIMAL CONTROL TRUST FUND		
CASH	3,425.23	
DUE TO - STATE OF NEW JERSEY		33.63
DUE TO STATE OF NJ		4.20
RESERVE FOR ANIMAL CONTROL TRUST FUND		3,387.40
FUND TOTALS	3,425.23	3,425.23
	2, 2	
ASSESSMENT TRUST FUND		
CASH	-	
DUE TO -		
RESERVE FOR:		
FUND TOTALS	-	-
MUNICIPAL OPEN SPACE TRUST FUND		
CASH	375,588.47	
ENCUMBRANCES PAYABLE		14,681.72
RESERVE FOR MUNICIPAL OPEN SPACE		360,906.75
FUND TOTALS	375,588.47	375,588.47
LOSAP TRUST FUND		
CASH	-	
FUND TOTALS	-	-

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

(Assessment Section Must Be Separately Stated)
AS AT DECEMBER 31, 2023

Title of Account	Debit	Credit
CDBG TRUST FUND		
CASH	-	
DUE TO -		
FUND TOTALS	-	-
ARTS AND CULTURAL TRUST FUND		
CASH	-	
FUND TOTALS	-	-
OTHER TRUST FUNDS		
CASH	615,245.43	
DUE CURRENT FUND - TRUST OTHER		140.11
DUE CURRENT FUND - TTL		346.53
ENCUMBRANCES PAYABLE		11,003.57
RESERVE FOR TRUST FUNDS		603,755.22
OTHER TRUST FUNDS PAGE TOTAL (Do not crowd - add ad	615,245.43	615,245.43

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

(Assessment Section Must Be Separately Stated)
AS AT DECEMBER 31, 2023

Title of Account	Debit	Credit
Previous Totals	615,245.43	615,245.43
OTHER TRUST FUNDS (continued)		
TOTALS	615,245.43	615,245.43
(Do not crowd - add addit	ional choots)	5 . 5,2 . 5 0

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

(Assessment Section Must Be Separately Stated)
AS AT DECEMBER 31, 2023

Title of Account	Debit	Credit
Previous Totals	615,245.43	615,245.43
OTHER TRUST FUNDS (continued)		
TOTALS	615,245.43	615,245.43

SCHEDULE OF TRUST FUND RESERVES

Balance

Amount Dec. 31, 2022

	per Audit			Balance as at
<u>Purpose</u>	Report	Receipts	<u>Disbursements</u>	Dec. 31, 2023
Reserve for Premiums	751,400.00	30,500.00	499,800.00	282,100.00
Reserve for Redemptions	375.94	514,010.52	514,386.46	-
Resrve for Affordable Housing Dev.	79,934.47	4,315.37		84,249.84
Reserve for Local Open Space Tax	417,964.54	558,235.05	615,292.84	360,906.75
Reserve for POAA	124.00	72.00		196.00
Reserve for Community Garden	9,619.56	1,482.00	3,458.04	7,643.52
Reserve for Cricket Field	803.45	2,400.00	2,778.45	425.00
Reserve for Fire Penalties	10,041.80		_	10,041.80
Reserve for General Contributions	7,433.59			7,433.59
Reserve for Gibbsboro Memorial Trust	2,190.00			2,190.00
Reserve for Gibbsboro Pageant	50.00	400.00	340.00	110.00
Reserve for Gibbsboro Sign Trust	250.00			250.00
Reserve for Horton Historic	5,000.00	1,662.13	6,623.08	39.05
Reserve for Borough Rental Properties	690.00			690.00
Reserve for Planning Escrow	96,272.82	124,817.45	72,756.34	148,333.93
Reserve for Haines Memorial Trust	1,131.33			1,131.33
Reserve for Inspection Fees	6,209.19			6,209.19
Reserve for Sidewalks	1,904.76			1,904.76
Reserve for Police Donations Trust	1,100.00			1,100.00
Reserve for Police Extra Duty	31,815.09	70,050.00	63,410.00	38,455.09
Reserve for Senior Center	280.00	3,970.00	2,864.58	1,385.42
Reserve for Street Opening	10,116.70		250.00	9,866.70
				-
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				-
				-
PAGE TOTAL \$_	1,434,707.24 \$	1,311,914.52 \$	1,781,959.79 \$	964,661.97

SCHEDULE OF TRUST FUND RESERVES (CONT'D)

Balance

Amount Dec. 31, 2022 per Audit

<u>Purpose</u>	per Audit <u>Report</u>	Receipts	<u>Disbursements</u>	as at Dec. 31, 2023
PREVIOUS PAGE TOTAL	1,434,707.24	1,311,914.52	1,781,959.79	964,661.97
THE VICTOR TO THE	1,101,101.21	1,011,011.02	1,701,000.70	-
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D. 0	.	404404	4 704 050 55 5	-
PAGE TOTAL	\$ <u>1,434,707.24</u> \$	1,311,914.52 \$	1,781,959.79 \$	964,661.97

sheet 7

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

Title of Liability to which Cash	Audit Balance		RECI	EIPTS				Balance
and Investments are Pledged	Dec. 31, 2022	Assessments and Liens	Current Budget				Disbursements	Dec. 31, 2023
Assessment Serial Bond Issues:	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxxx	xxxxxxxxx
								-
								-
								-
								-
								-
Assessment Bond Anticipation Note Issues:	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
								-
								-
								-
								-
Other Liabilities								-
Trust Surplus								-
*Less Assets "Unfinanced"	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
								-
								-
								-
								-
	-	-	-	-	-	-	-	

^{*}Show as red figure

POST CLOSING TRIAL BALANCE -- GENERAL CAPITAL FUND

AS AT DECEMBER 31, 2023

Title of Account	Debit	Credit	
Estimated Proceeds Bonds and Notes Authorized	569,998.50	xxxxxxxx	
Bonds and Notes Authorized but Not Issued	xxxxxxxx	569,998.50	
CASH	25,942.66		
DUE FROM -			
DUE FROM -			
FEDERAL AND STATE GRANTS RECEIVABLE			
DEFERRED CHARGES TO FUTURE TAXATION:			
FUNDED	1,040,000.00		
UNFUNDED	3,678,048.50		
DUE TO -			
DUE TO - CURRENT FUND	563,712.12		
DUE FROM FEDERAL AND STATE GRANT FUND	243,739.66		
DUE FROM COUNTY OPEN SPACE	, ,		
DUE FROM SEWER UTILITY CAPITAL	266,985.41		
FEDERAL GRANTS RECEIVABLE	432,000.00		
STATE GRANTS RECEIVABLE	1,859,530.35		
PAGE TOTALS	8,679,957.20	569,998.50	

POST CLOSING TRIAL BALANCE -- GENERAL CAPITAL FUND

AS AT DECEMBER 31, 2023

Title of Account	Debit	Credit
PREVIOUS PAGE TOTALS	8,679,957.20	569,998.50
BOND ANTICIPATION NOTES PAYABLE		3,108,050.00
GENERAL SERIAL BONDS		1,040,000.00
TYPE 1 SCHOOL BONDS		
LOANS PAYABLE		-
CAPITAL LEASES PAYABLE		-
RESERVE FOR CAPITAL PROJECTS		32,201.38
COUNTY ADVANCE FOR OPEN SPACE		922,374.00
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		1,080,513.16
UNFUNDED		1,578,051.23
ENGLIMBRANGEO DAVARI E		040 005 57
ENCUMBRANCES PAYABLE		243,825.57
RESERVE TO PAY BANS		9,542.55
CAPITAL IMPROVEMENT FUND		61,383.09
DOWN PAYMENTS ON IMPROVEMENTS		
DOWN TATMENTO ON INITIALITY		
CAPITAL FUND BALANCE		34,017.72
	8,679,957.20	8,679,957.20

CASH RECONCILIATION DECEMBER 31, 2023

	Casi	h	Less Checks	Cash Book Balance	
	*On Hand	On Deposit	Outstanding		
Current	410.00	1,711,209.54	444,126.23	1,267,493.31	
Grant Fund				-	
Trust - Animal Control		3,425.23		3,425.23	
Trust - Assessment				_	
Trust - Municipal Open Space		375,588.47		375,588.47	
Trust - LOSAP		·		_	
Trust - CDBG				_	
Trust - Other		667,023.26	51,777.83	615,245.43	
Trust - Arts and Culture		,	, , ,	-	
General Capital		25,942.66		25,942.66	
		,		-	
UTILITIES:					
Sewer Operating		315,185.23		315,185.23	
Sewer Capital		1,057.81		1,057.81	
		,		-	
				-	
				-	
				-	
				-	
				-	
				-	
				-	
				-	
				-	
				-	
				-	
				-	
Total	410.00	3,099,432.20	495,904.06	2,603,938.14	

^{*} Include Deposits In Transit

REQUIRED CERTIFICATION

I hereby certify that all amounts shown in the "Cash on Deposit" column on Sheet 9 and 9(a) have been verified with the applicable bank statements, certificates, agreements or passbooks at December 31, 2023.

I also certify that all amounts, if any, shown for Investments in Savings and Loan Associations on any trial balance have been verified with the applicable passbook at December 31, 2023.

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

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

Signature:	Title·	

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

CASH RECONCILIATION DECEMBER 31, 2023 (cont'd)

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

/ESTORS BANK:	
Affordable Housing Development	84,249.8
Clearing Account	1,304,220.0
Trust Other Account	248,549.0
Current Account	385,764.7
Dog Trust Account	3,425.2
General Capital	25,942.6
Municipal Open Space	375,588.4
Payroll Account	21,224.7
Sewer Capital	1,057.8
Sewer Operating	315,185.2
TTL Redemption	334,224.3
PAGE TOTAL	3,099,432.2

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

CASH RECONCILIATION DECEMBER 31, 2023 (cont'd)

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

PREVIOUS PAGE TOTAL	3,099,432.20
TOTAL PAGE	3,099,432.20

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

MUNICIPALITIES AND COUNTIES FEDERAL AND STATE GRANTS RECEIVABLE

Grant	Balance Jan. 1, 2023	2023 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2023
FEDERAL:						-
USDA Forest Service Grant 2017-2018	3,000.00					3,000.00
Community Development Block Grant		17,278.40		(774.40)		16,504.00
Federal Highway Administration Grant TAP-0561	593,002.00					593,002.00
COVID Stimulus - State ARP		14,275.80		(14,275.80)		-
						-
STATE:						-
Clean Communities	5,289.83					5,289.83
Safe and Secure Communites	1,500.00	16,200.00	2,700.00			15,000.00
Recycling Tonnage		1,773.80		(1,773.80)		-
Police Body Armor		631.73		(631.73)		-
NJ DOT - Edgehill Road		237,210.00				237,210.00
County Historic Preservation	50,000.00		40,000.00			10,000.00
County Recreation Facility Enhancement Program	25,000.00	25,000.00	25,000.00			25,000.00
DMV Inpections		250.00		(250.00)		-
NJ DOT - Local Transportation Projects		375,000.00				375,000.00
NJ Department of Community Affairs		67,538.00				67,538.00
						-
						-
PAGE TOTALS	677,791.83	755,157.73	67,700.00	(17,705.73)	-	1,347,543.83

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

	MILL MILL SIMILE	Old II (I D	THE CET VIIDI	de (cont a)		
Grant	Balance Jan. 1, 2023	2023 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2023
PREVIOUS PAGE TOTALS	677,791.83	755,157.73	67,700.00	(17,705.73)	-	1,347,543.83
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						-
PAGE TOTALS	677,791.83	755,157.73	67,700.00	(17,705.73)	-	1,347,543.83

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

rede	RAL AND STATE	UKANISI	RECEI VADI	ill (cont u)		
Grant	Balance Jan. 1, 2023	2023 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2023
PREVIOUS PAGE TOTALS	677,791.83	755,157.73	67,700.00	(17,705.73)	-	1,347,543.83
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						-
TOTALS	677,791.83	755,157.73	67,700.00	(17,705.73)	-	1,347,543.83

Totals

Grant	Balance	Transferred from 2023 Budget Appropriations		Expended	Other	Cancelled	Balance
	Jan. 1, 2023	Budget	Appropriation By 40A:4-87	·			Dec. 31, 2023
FEDERAL:							-
USDA Forest Service Grant 2019-2020	1,196.04						1,196.04
Community Block Grant- 2020	1,338.42						1,338.42
Community Block Grant- 2021	32,309.00						32,309.00
Community Block Grant- 2017	24,400.00						24,400.00
Community Block Grant- 2018	13,500.00						13,500.00
Community Block Grant- 2022	17,000.00						17,000.00
Community Block Grant- 2023	-	774.40	16,504.00				17,278.40
COVID Stimulus - State ARP	-	14,275.80					14,275.80
STATE:	-						_
Alcohol Education and Rehabilitation	13,826.49	631.73					14,458.22
NJ DOT - 2006 Bikeway	52,373.77			52,373.77			_
Body Armor Replacement Fund	1,052.44	1,773.80		1,410.80			1,415.44
Clean Communities	58,803.27			17,185.88			41,617.39
DMV Inspections	7,180.79	250.00					7,430.79
ANJEC Grant	889.50						889.50
New Jersey Trails- 2016	24,000.00						24,000.00
Safe and Secure Communities	36,912.73	128,308.08		130,472.34			34,748.47
Recycling Tonnage	19,933.28			857.50			19,075.78
PAGE TOTALS	304,715.73	146,013.81	16,504.00	202,300.29		-	264,933.25

Sheet

Grant	Balance Jan. 1, 2023	Transferred Budget App Budget	oropriations Appropriation	Expended	Other	Cancelled	Balance Dec. 31, 2023
		_	By 40A:4-87				
PREVIOUS PAGE TOTALS	304,715.73	146,013.81	16,504.00	202,300.29	-	-	264,933.25
County Open Space Trust- Rec. Facilities	5,330.25						5,330.25
Camden County Historic Preservation	45,410.00			45,410.00			-
County Recreation Facility Enhancement Program	25,000.00		25,000.00				50,000.00
Library- Compact Disc Antitrust	575.00						575.00
Drunk Driving Enforcement Fund	2,911.00						2,911.00
Emergency Road Repair	843.65						843.65
NJ DOT - Local Transportation Projects			375,000.00				375,000.00
NJ Department of Community Affairs			67,538.00				67,538.00
NJ DOT - Edgehill Road			237,210.00				237,210.00
							-
							-
							-
							-
							-
							-
							-
							-
							-
PAGE TOTALS	384,785.63	146,013.81	721,252.00	247,710.29	-		1,004,341.15

	ILDERAL		TE GRANI			1	1
Grant	Balance			Expended	Expended Other		Balance
<u> </u>	Jan. 1, 2023	Budget	Appropriation By 40A:4-87				Dec. 31, 2023
PREVIOUS PAGE TOTALS	384,785.63	146,013.81	721,252.00	247,710.29	-	-	1,004,341.15
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PAGE TOTALS	384,785.63	146,013.81	721,252.00	247,710.29	-	-	1,004,341.15

	TEDERA		TIE GRANI			ú-	
Grant	Balance	Transferred Budget App	oropriations	Expended	Other	Cancelled	Balance
	Jan. 1, 2023	Budget	Appropriation By 40A:4-87				Dec. 31, 2023
PREVIOUS PAGE TOTALS	384,785.63	146,013.81	721,252.00	247,710.29	-	-	1,004,341.15
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							-
							-
							-
TOTALS	384,785.63	146,013.81	721,252.00	247,710.29	-	-	1,004,341.15

Totals

Grant	Transferred from 2023 Balance Budget Appropriations		Received	Other	Balance	
	Jan. 1, 2023	Budget	Appropriation By 40A:4-87			Dec. 31, 2023
PREVIOUS PAGE TOTALS	-	-	-	-	-	-
Body Armor Replacement Fund	1,773.96	1,773.80				0.16
DMV Inspections	250.00	250.00				-
Recycling Tonnage	-			2,344.41		2,344.41
COVID Stimulus - State of NJ American Rescue Plan	14,275.80	14,275.80				(0.00)
Alcohol Education Rehabilitation	631.73	631.73		259.59		259.59
Community Development Block Grant	774.40	774.40		17,000.00		17,000.00
Stormwater Assistance				15,000.00		15,000.00
Lead Program				1,000.00		1,000.00
Drunk Driving Enforcement				1,600.00		1,600.00
Clean Communities				5,788.15		5,788.15
						-
						-
						-
						-
						-
						-
						-
						-
TOTALS	17,705.89	17,705.73	-	42,992.15	-	42,992.31

Totals

*LOCAL DISTRICT SCHOOL TAX

Debit	Credit
xxxxxxxxxx	xxxxxxxxx
xxxxxxxxxx	
xxxxxxxxxx	
xxxxxxxxxx	3,748,476.00
xxxxxxxxxx	
3,748,476.00	xxxxxxxxx
xxxxxxxxxx	xxxxxxxxx
-	xxxxxxxxx
	xxxxxxxxx
3,748,476.00	3,748,476.00
	xxxxxxxxxx xxxxxxxxxx xxxxxxxxxx xxxxxx

[#] Must include unpaid requisitions.

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

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

REGIONAL HIGH SCHOOL TAX

	Debit	Credit
Balance - January 1, 2023	xxxxxxxxxx	xxxxxxxxx
School Tax Payable #	xxxxxxxxxx	
School Tax Deferred (Not in excess of 50% of Levy - 2022 - 2023)	xxxxxxxxxx	360,245.50
Levy School Year July 1, 2023 - June 30, 2024	xxxxxxxxxx	1,528,302.00
Levy Calendar Year 2023	xxxxxxxxxx	
Paid	1,506,467.00	xxxxxxxxx
Balance - December 31, 2023	xxxxxxxxxx	xxxxxxxxx
School Tax Payable #	21,835.00	xxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2023 - 2024)	360,245.50	xxxxxxxxx
# Must include unpaid requisitions.	1,888,547.50	1,888,547.50

COUNTY TAXES PAYABLE

	Debit	Credit
Balance - January 1, 2023	xxxxxxxxxx	xxxxxxxxx
County Taxes	xxxxxxxxxx	
Due County for Added and Omitted Taxes	xxxxxxxxxx	29,912.93
2023 Levy:	xxxxxxxxxx	xxxxxxxxx
General County	xxxxxxxxxx	1,828,942.01
County Library	xxxxxxxxxx	119,072.02
County Health	xxxxxxxxxx	
County Open Space Preservation	xxxxxxxxxx	55,601.55
Due County for Added and Omitted Taxes	xxxxxxxxxx	4,568.66
Paid	2,033,528.51	xxxxxxxxx
Balance - December 31, 2023	xxxxxxxxxx	xxxxxxxxx
County Taxes		xxxxxxxxx
Due County for Added and Omitted Taxes	4,568.66	xxxxxxxxx
	2,038,097.17	2,038,097.17

SPECIAL DISTRICT TAXES

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

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

STATEMENT OF GENERAL BUDGET REVENUES 2023

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated	800,000.00	800,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government Services			_
Miscellaneous Revenue Anticipated:	xxxxxxxx	xxxxxxxx	xxxxxxxxx
Adopted Budget	431,379.73	548,255.60	116,875.87
Added by N.J.S.A. 40A:4-87 (List on 17a)	721,252.00	721,252.00	_
			_
Total Miscellaneous Revenue Anticipated	1,152,631.73	1,269,507.60	116,875.87
Receipts from Delinquent Taxes		5,454.43	5,454.43
Amount to be Raised by Taxation:	xxxxxxxx	xxxxxxxx	xxxxxxxx
(a) Local Tax for Municipal Purposes	2,436,080.45	xxxxxxxx	xxxxxxxx
(b) Addition to Local District School Tax		xxxxxxxx	xxxxxxxx
(c) Minimum Library Tax		xxxxxxxx	xxxxxxxx
Total Amount to be Raised by Taxation	2,436,080.45	2,679,203.44	243,122.99
	4,388,712.18	4,754,165.47	365,453.29

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	xxxxxxxx	9,779,940.81
Amount to be Raised by Taxation	xxxxxxxx	xxxxxxxx
Local District School Tax	3,748,476.00	xxxxxxxx
Regional School Tax	-	xxxxxxxx
Regional High School Tax	1,528,302.00	xxxxxxxx
County Taxes	2,003,615.58	xxxxxxxx
Due County for Added and Omitted Taxes	4,568.66	xxxxxxxx
Special District Taxes	-	xxxxxxxx
Municipal Open Space Tax	55,585.06	xxxxxxxx
Municipal Arts and Culture Tax		xxxxxxxx
Reserve for Uncollected Taxes	xxxxxxxxx	239,809.93
Deficit in Required Collection of Current Taxes (or)	xxxxxxxx	-
Balance for Support of Municipal Budget (or)	2,679,203.44	xxxxxxxxx
*Excess Non-Budget Revenue (see footnote)		xxxxxxxx
*Deficit Non-Budget Revenue (see footnote)	xxxxxxxxx	
*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	10,019,750.74	10,019,750.74

in the above allocation would apply to "Non-Budget Revenue" only.

STATEMENT OF GENERAL BUDGET REVENUES 2023

(Continued)

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

Source	Budget	Realized	Excess or Deficit
NJ Department of Community Affairs	67,538.00	67,538.00	-
Community Development Block Grant	16,504.00	16,504.00	-
Recreational Facility Enhancement Program	25,000.00	25,000.00	-
NJDOT 2023 Muncipal Aid - Edgehill Road	237,210.00	237,210.00	-
NJ DOT Local Transportation Projects Fund	375,000.00	375,000.00	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
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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:		S	heet 17a
	CFO Signature:		

STATEMENT OF GENERAL BUDGET REVENUES 2023

(Continued)

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

Source	Budget	Realized	Excess or Deficit
PREVIOUS PAGE TOTALS	721,252.00	721,252.00	-
		-	-
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		-	-
		-	-
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TOTALS hereby certify that the above list of Chapter 159	721,252.00		<u>-</u>

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:	

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2023

2023 Budget As Adopted		3,667,460.18
2023 Budget - Added by N.J.S.A. 40A:4-87		721,252.00
Appropriated for 2023 (Budget Statement Item 9)		4,388,712.18
Appropriated for 2023 by Emergency Appropriation (Budget Statement Item 9)		
Total General Appropriations (Budget Statement Item 9)		4,388,712.18
Add: Overexpenditures (see footnote)		
Total Appropriations and Overexpenditures		4,388,712.18
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	4,041,087.21	
Paid or Charged - Reserve for Uncollected Taxes	239,809.93	
Reserved 107,815.03		
Total Expenditures		4,388,712.17
Unexpended Balances Canceled (see footnote)		0.01

FOOTNOTES - RE: OVEREXPENDITURES

Every appropriation overexpended in the budget document must be marked with an * and must agree in the aggregate with this item. RE: UNEXPENDED BALANCES CANCELED

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

SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

2023 Authorizations	
N.J.S.A. 40A:4-46 (After adoption of Budget)	
N.J.S.A. 40A:4-20 (Prior to adoption of Budget)	
Total Authorizations	-
Deduct Expenditures:	
Paid or Charged	
Reserved	
Total Expenditures	_

RESULTS OF 2023 OPERATIONS

CURRENT FUND

	Debit	Credit
Excess of Anticipated Revenues:	xxxxxxxx	xxxxxxxx
Miscellaneous Revenues anticipated	xxxxxxxx	116,875.87
Delinquent Tax Collections	xxxxxxxxx	5,454.43
	xxxxxxxxx	
Required Collection of Current Taxes	xxxxxxxxx	243,122.99
Unexpended Balances of 2023 Budget Appropriations	xxxxxxxxx	0.01
Miscellaneous Revenue Not Anticipated	xxxxxxxx	87,253.38
Miscellaneous Revenue Not Anticipated: Proceeds of Sale of Foreclosed Property (Sheet 27)	xxxxxxxx	
Payments in Lieu of Taxes on Real Property	xxxxxxxx	
Sale of Municipal Assets	xxxxxxxx	
Unexpended Balances of 2022 Appropriation Reserves	xxxxxxxx	233,397.25
Prior Years Interfunds Returned in 2023	xxxxxxxx	21,438.88
Prior Tears Interfulius Returned III 2023	*******	21,430.00
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)	xxxxxxxx	xxxxxxxx
Balance - January 1, 2023	360,245.50	xxxxxxxx
Balance - December 31, 2023	xxxxxxxxx	360,245.50
Deficit in Anticipated Revenues:	xxxxxxxxx	xxxxxxxx
Miscellaneous Revenues Anticipated	_	xxxxxxxxx
Delinquent Tax Collections	_	xxxxxxxxx
		XXXXXXXXX
Required Collection on Current Taxes	-	xxxxxxxx
Interfund Advances Originating in 2023		xxxxxxxx
Refund of prior year revenue	1,208.17	
Deficit Balance - To Trial Balance (Sheet 3)	********	_
Surplus Balance - To Surplus (Sheet 21)	706,334.64	xxxxxxxxx
	1,067,788.31	1,067,788.31

SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
PREVIOUS PAGE TOTALS	-
Fees & Permits	3,920.00
Interest on Investments	16,273.67
Cable TV Franchise Fee	8,741.94
Police Reports	1,440.55
Animal Fees	354.00
Pilot Payments	15,901.10
Clerks Other Misc.	7,753.00
Other Miscellaneous	22,265.13
Tax Miscellaneous Fees	103.00
Construction Miscellaneous Fees	10,104.00
Admin Fee Vets & Senior	396.99
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	87,253.38

SURPLUS - CURRENT FUND YEAR 2023

	Debit	Credit
1. Balance - January 1, 2023	xxxxxxxx	1,251,810.30
2.	xxxxxxxx	
3. Excess Resulting from 2023 Operations	xxxxxxxx	706,334.64
4. Amount Appropriated in the 2023 Budget - Cash	800,000.00	xxxxxxxx
 Amount Appropriated in 2023 Budget - with Prior Written Consent of Director of Local Government Services 	-	xxxxxxxx
6.		xxxxxxxx
7. Balance - December 31, 2023	1,158,144.94	xxxxxxxx
	1,958,144.94	1,958,144.94

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

Cash	1,267,493.31
Investments	900,000.00
Sub Total	2,167,493.31
Deduct Cash Liabilities Marked with "C" on Trial Balance	1,009,348.37
Cash Surplus	1,158,144.94
Deficit in Cash Surplus	
Other Assets Pledged to Surplus:*	
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	-
Deferred Charges #	
Cash Deficit #	
Total Other Assets	-
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS"	1,158,144.94

WOULD ALSO BE PLEDGED TO CASH LIABILITIES. # MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2024 BUDGET. (1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

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 - 2023 LEVY

1.	Amount of Levy as per Duplicate (Analysis) #	#			\$	9,772,356.92
	or (Abstract of Ratables)				\$	
2.	Amount of Levy - Special District Taxes				\$	
3.	Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.				\$	
4.	Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.				\$	22,257.84
5b.	Subtotal 2023 Levy Reductions Due to Tax Appeals** Total 2023 Tax Levy	\$9,794,614.76 \$			\$	9,794,614.76
6.	Transferred to Tax Title Liens				\$	4,097.16
7.	Transferred to Foreclosed Property				\$	
8.	Remitted, Abated or Canceled				\$	7,108.74
9.	Discount Allowed				\$	
10.	Collected in Cash: In 2022		\$_	116,128.00		
	In 2023*		\$	9,644,799.79		
	Homestead Benefit Credit		\$			
	State's Share of 2023 Senior Citizens and Veterans Deductions Allowed		\$_	19,013.02		
	Total To Line 14		\$_	9,779,940.81	;	
11.	Total Credits				\$	9,791,146.71
12.	Amount Outstanding December 31, 2023				\$	3,468.05
13.	Percentage of Cash Collections to Total 202 (Item 10 divided by Item 5c) is99.85%	-				
<u>Note</u>	e: If municipality conducted Accelerated T	ax Sale or Tax Levy Sa	ale ci	heck herean	d com	nplete sheet 22a.
14.	Calculation of Current Taxes Realized in Cas	sh:				
	Total of Line 10 Less: Reserve for Tax Appeals Pending State Division of Tax Appeals		\$_ \$	9,779,940.81		
	To Current Taxes Realized in Cash (Sheet 1	7)	\$	9,779,940.81		
Note A:	In showing the above percentage the following shad where Item 5 shows \$1,500,000.00, and Item 10 the percentage represented by the cash collectio \$1,049,977.50 divided by \$1,500,000, or .699985 be shown as Item 13 is 69.99% and not 70.00%,	shows \$1,049,977.50, ons would be 5. The correct percentage	to			

Senior Citizens and Veterans Deductions.

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

^{*} Include overpayments applied as part of 2023 collections.

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

ACCELERATED TAX SALE / TAX LEVY SALE - CHAPTER 99

To Calculate Underlying Tax Collection Rate for 2023

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

(1) Utilizing Accelerated Tax Sale

Total of Line 10 Collected in Cash (sheet 22)	\$	9,779,940.81
LESS: Proceeds from Accelerated Tax Sale		57,641.81
Net Cash Collected	\$	9,722,299.00
Line 5c (sheet 22) Total 2023 Tax Levy	\$	9,794,614.76
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is	·	99.26%

(2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22)	\$_	9,779,940.81
LESS: Proceeds from Tax Levy Sale (excluding premium)	_	
Net Cash Collected	\$_	9,779,940.81
Line 5c (sheet 22) Total 2023 Tax Levy	\$_	9,794,614.76
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is		99.85%

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

	Debit	Credit
1. Balance - January 1, 2023	xxxxxxxxx	xxxxxxxx
Due From State of New Jersey		xxxxxxxx
Due To State of New Jersey	xxxxxxxx	12,101.58
2. Senior Citizens Deductions Per Tax Billings	3,000.00	xxxxxxxx
3. Veterans Deductions Per Tax Billings	16,750.00	xxxxxxxx
4. Deductions Allowed By Tax Collector	1,000.00	xxxxxxxx
5. Deductions Allowed By Tax Collector - Prior Year Taxes (2022)		
6.		
7. Deductions Disallowed By Tax Collector	xxxxxxxx	1,736.98
8. Deductions Disallowed By Tax Collector - Prior Year Taxes (2022)	xxxxxxxx	
9. Received in Cash from State	xxxxxxxx	19,849.32
10.		
<u>11.</u>		
12. Balance - December 31, 2023	xxxxxxxx	xxxxxxxx
Due From State of New Jersey	xxxxxxxx	-
Due To State of New Jersey	12,937.88	xxxxxxxx
	33,687.88	33,687.88

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

Line 2	3,000.00
Line 3	16,750.00
Line 4	1,000.00
Sub - Total	20,750.00
Less: Line 7	1,736.98
To Item 10, Sheet 22	19,013.02

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

	Debit	Credit
Balance - January 1, 2023	xxxxxxxxx	-
Taxes Pending Appeals	xxxxxxxxx	xxxxxxxx
Interest Earned on Taxes Pending Appeals	xxxxxxxxx	xxxxxxxx
Contested Amount of 2023 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)	xxxxxxxxx	
Interest Earned on Taxes Pending State Appeals	xxxxxxxxx	
Cash Paid to Appellants (Including 5% Interest from Date of Pay Closed to Results of Operation (Portion of Appeal won by Municipality, including Interest)	/ment)	xxxxxxxx
Balance - December 31, 2023	-	xxxxxxxx
Taxes Pending Appeals*	xxxxxxxx	xxxxxxxx
Interest Earned on Taxes Pending Appeals	xxxxxxxx	xxxxxxxx
*Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by December 31, 2023	_	-

Signature of Tax (Collector
License #	Date

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

	1		
1. Balance - January 1, 2023			
3,539.45	xxxxxxxxx	xxxxxxxx	
26,978.31	xxxxxxxxx	xxxxxxxx	
	xxxxxxxxx	xxxxxxxx	
	xxxxxxxxx	241.75	
	xxxxxxxxx		
	xxxxxxxxx	xxxxxxxxx	
	xxxxxxxxx		
	xxxxxxxxx		
	2,864.76	xxxxxxxxx	
5. Added Tax Title Liens			
6. Adjustment between Taxes (Other than Current Year) and Tax Title Liens;			
A. Taxes - Transfers to Tax Title Liens			
	(1) -	xxxxxxxx	
	xxxxxxxx	33,580.77	
	33,822.52	33,822.52	
	33,580.77	xxxxxxxx	
	xxxxxxxxx	5,454.43	
3,846.72	xxxxxxxxx	xxxxxxxx	
1,607.71	xxxxxxxxx	xxxxxxxx	
		xxxxxxxx	
	4,097.16	xxxxxxxx	
13. 2023 Taxes		xxxxxxxxx	
11	xxxxxxxx	35,691.55	
5,783.79	xxxxxxxx	xxxxxxxx	
29,907.76	xxxxxxxx	xxxxxxxx	
	41,145.98	41,145.98	
	26,978.31 Tax Title Liens; 3,846.72 1,607.71	26,978.31	

16.	(Item No. 10 divided by Item No. 9) is 16.24 %	Outstanding
17.	Item No.14 multiplied by percentage shown above is maximum amount that may be anticipated in 2024.	5,796.31 and represents the

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

SCHEDULE OF FORECLOSED PROPERTY

(PROPERTY ACQUIRED BY TAX TITLE LIEN LIQUIDATION)

	Debit	Credit
1. Balance - January 1, 2023	1,611,800.00	xxxxxxxx
2. Foreclosed or Deeded in 2023	xxxxxxxxx	xxxxxxxx
3. Tax Title Liens	-	xxxxxxxx
4. Taxes Receivable	-	xxxxxxxx
5A.		xxxxxxxx
5B.	xxxxxxxx	
6. Adjustment to Assessed Valuation		xxxxxxxx
7. Adjustment to Assessed Valuation	xxxxxxxxx	
8. Sales	xxxxxxxxx	xxxxxxxx
9. Cash *	xxxxxxxxx	
_10. Contract	xxxxxxxx	
11. Mortgage	xxxxxxxx	
12. Loss on Sales	xxxxxxxx	
13. Gain on Sales		xxxxxxxx
14. Balance - December 31, 2023	xxxxxxxx	1,611,800.00
	1,611,800.00	1,611,800.00

CONTRACT SALES

	Debit	Credit
15. Balance - January 1, 2023		xxxxxxxx
16. 2023 Sales from Foreclosed Property		xxxxxxxx
17. Collected*	xxxxxxxxx	
18.	xxxxxxxx	
19. Balance - December 31, 2023	xxxxxxxx	-
	-	_

MORTGAGE SALES

	Debit	Credit
20. Balance - January 1, 2023		xxxxxxxx
21. 2023 Sales from Foreclosed Property		xxxxxxxxx
22. Collected*	xxxxxxxx	
23.	xxxxxxxx	
24. Balance - December 31, 2023	xxxxxxxx	-
	-	-

Analysis of Sale of Property: Total Cash Collected in 2023	\$	-
Realized in 2023 Budget		
To Results of Operation (Sheet 1	19)	-

DEFERRED CHARGES - MANDATORY CHARGES ONLY -

CURRENT, TRUST, AND GENERAL CAPITAL FUNDS

(Do not include the emergency authorizations pursuant to N.J.S.A. 40A:4-55, N.J.S.A. 40A:4-55.1 or N.J.S.A. 40A:4-55.13 listed on Sheets 29 and 30.)

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

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

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

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

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

heet :

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	Not Less Than	Balance	REDUCED IN 2023		Balance
	· ·	Authorized	1/5 of Amount Authorized*	Dec. 31, 2022	By 2023 Budget	Canceled By Resolution	Dec. 31, 2023
42865	Revaluation	114,480.00	22,896.00	22,480.00	22,480.00		-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
	Tota	als 114,480.00	22,896.00	22,480.00	22,480.00	-	-

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, 2023' must be entered here and then raised in the 2024 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

					PEDIA	CED IN	
Data	Durnaga	Amount	Not Less Than	Not Loss Than	REDUCED IN Balance 2023		Dalamas
Date	Purpose	Amount	1/3 of Amount	Balance Dec. 31, 2022	By 2023	Canceled	Balance Dec. 31, 2023
		Additionzed	Authorized*	DCC. 01, 2022	Budget	By Resolution	DC0. 01, 2020
						,	
							-
							-
							-
							-
							1
							ı
							-
							-
							-
							-
							-
							-
							-
							_
	Totals	-	-	-	-	-	-

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

Chief Financial Officer

^{*} Not less than one-third (1/3) of amount authorized but not more than the amount in the column 'Balance Dec. 31, 2023' must be entered here and then raised in the 2024 budget.

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

GENERAL CAPITAL BONDS

	Debit	Credit	2024 Debt Service
Outstanding - January 1, 2023	xxxxxxxx	1,430,000.00	
Issued	xxxxxxxx		
Paid	390,000.00	xxxxxxxx	
Outstanding - December 31, 2023	1,040,000.00	XXXXXXXX	
	1,430,000.00	1,430,000.00	
2024 Bond Maturities - General Capital Bonds	\$ 160,000.00		
2024 Interest on Bonds*			
ASSESSMENT SEF Outstanding - January 1, 2023	XXXXXXXXX		
Outstanding - January 1, 2023	xxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxx	
Outstanding - December 31, 2023	-	xxxxxxxx	
	-	-	
2024 Bond Maturities - Assessment Bonds	\$		
2024 Interest on Bonds*			
Total "Interest on Bonds - Debt Service" (*Items)			\$ 28,100.00

LIST OF BONDS ISSUED DURING 2023

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

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

LOAN

	1	T	11			
	Debit	Credit	2024 Debt Service			
Outstanding - January 1, 2023	xxxxxxxx					
Issued	xxxxxxxxx					
Paid		xxxxxxxx				
Refunded						
Outstanding - December 31, 2023	-	xxxxxxxx				
	-	-				
2024 Loan Maturities			\$			
2024 Interest on Loans	2024 Interest on Loans					
Total 2024 Debt Service for Loan			\$ -			
LOAN	1					
Outstanding - January 1, 2023	xxxxxxxx					
Issued	xxxxxxxx					
Paid		xxxxxxxx				
Outstanding - December 31, 2023	-	xxxxxxxx				
	-	-				
2024 Loan Maturities	\$					
2024 Interest on Loans			\$			
Total 2024 Debt Service for Loan			\$ -			

LIST OF LOANS ISSUED DURING 2023

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

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

LOAN

	1	T	11
	Debit	Credit	2024 Debt Service
Outstanding - January 1, 2023	xxxxxxxx		
Issued	xxxxxxxxx		
Paid		xxxxxxxx	
Refunded			
Outstanding - December 31, 2023	-	xxxxxxxx	
	-	-	
2024 Loan Maturities			\$
2024 Interest on Loans			\$
Total 2024 Debt Service for Loan			\$ -
LOAN			
Outstanding - January 1, 2023	xxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxx	
Outstanding - December 31, 2023	-	xxxxxxxx	
	-	-	
2024 Loan Maturities	\$		
2024 Interest on Loans			\$
Total 2024 Debt Service for Loan			\$ -

LIST OF LOANS ISSUED DURING 2023

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

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

LOAN

	1	T	11			
	Debit	Credit	2024 Debt Service			
Outstanding - January 1, 2023	xxxxxxxx					
Issued	xxxxxxxxx					
Paid		xxxxxxxx				
Refunded						
Outstanding - December 31, 2023	-	xxxxxxxx				
	-	-				
2024 Loan Maturities			\$			
2024 Interest on Loans	2024 Interest on Loans					
Total 2024 Debt Service for Loan			\$ -			
LOAN	1					
Outstanding - January 1, 2023	xxxxxxxx					
Issued	xxxxxxxx					
Paid		xxxxxxxx				
Outstanding - December 31, 2023	-	xxxxxxxx				
	-	-				
2024 Loan Maturities	\$					
2024 Interest on Loans			\$			
Total 2024 Debt Service for Loan			\$ -			

LIST OF LOANS ISSUED DURING 2023

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

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

TYPE I SCHOOL TERM BONDS

	Debit	Credit	2024 Debt Service
Outstanding - January 1, 2023	xxxxxxxx		
Paid		xxxxxxxx	
Outstanding - December 31, 2023	-	XXXXXXXXX	
	-	-	
2024 Bond Maturities - Term Bonds		\$	
2024 Interest on Bonds		\$	
TYPE I SCHOOL SE Outstanding - January 1, 2023	CRIAL BONDS xxxxxxxxx		
Outstanding - January 1, 2023 Issued	xxxxxxxxx		
Paid	*******	xxxxxxxx	
1 4,14		Johnson	
Outstanding - December 31, 2023	-	xxxxxxxx	
	-	-	
2024 Interest on Bonds		\$	
2024 Bond Maturities - Term Bonds			\$
Total "Interest on Bonds - Type I School Debt Servi	ce" (*Items)		\$ -

LIST OF BONDS ISSUED DURING 2023

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

2024 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

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

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2023	Date of Maturity	Rate of Interest	2024 Budget For Principal	Requirements For Interest**	Interest Computed to (Insert Date)
14-04 Restoration Lucas Homestead Phase 1	750.00	12/31/2018	750.00	12/31/24	0.0000%	750.00		12/31/24
14-06 Bikeway	25.00	12/31/2018	250.00	12/31/24	0.0000%	250.00		12/31/24
16-07 Bikeway Extension	4,750.00	12/31/2018	4,750.00	12/31/24	0.0000%	4,750.00		12/31/24
17-01 Public Work Equipment	46,550.00	12/31/2020	46,550.00	12/31/24	0.0000%	1,650.00		12/31/24
17-07 Acquisition of Property	166,250.00	12/31/2018	166,250.00	12/31/24	0.0000%	20,000.00		12/31/24
17-11 Bikeway Extension Blueberry Hill	60,000.00	7/6/2018	60,000.00	12/31/24	0.0000%	2,100.00		12/31/24
17-12 Rest Lucas Homestead Phase 3	45,000.00	7/6/2018	45,000.00	12/31/24	0.0000%	45,000.00		12/31/24
18-01 Acquisition of Land	228,000.00	12/31/2018	228,000.00	12/31/24	0.0000%	10,000.00		12/31/24
18-05 Improvements to Various Roads	61,750.00	7/6/2018	61,750.00	12/31/24	0.0000%	12,000.00		12/31/24
18-06 Purchase of Fire Engine	667,000.00	7/6/2018	261,000.00	03/27/24	4.2500%	5,000.00	8,319.38	03/27/24
18-05 Repairs to Bikeway	23,250.00	12/31/2020	23,250.00	12/31/24	0.0000%	2,150.00		12/31/24
19-06 John Lucas Homestead	143,000.00	12/31/2019	143,000.00	03/27/24	4.2500%	4,950.00	4,558.13	03/27/24
19-07 Construction/Bikeways/Sidewalks	190,000.00	12/31/2019	190,000.00	3/27/2024	4.2500%	6,600.00	6,056.25	03/27/24
19-08 Solid Waste Containers	104,500.00	12/31/2020	104,500.00	12/31/2024	0.0000%	3,650.00		12/31/24
Page Totals	1,740,825.00		1,335,050.00			118,850.00	18,933.75	

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.

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

(Do not crowd - add additional sheets)

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

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

33.1

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding	Date of Maturity	Rate of Interest	2024 Budget Requirements For Principal For Interest**		Interest Computed to (Insert Date)
		issueu	issue	Dec. 31, 2023	iviaturity	merest	гот Еппсіраї	For interest	(Illselt Date)
	PREVIOUS PAGE TOTALS	1,740,825.00		1,335,050.00			118,850.00	18,933.75	
	19-09 Streetscape Improvements	135,200.00	12/31/2019	135,200.00	12/31/24	0.0000%	4,700.00		12/31/24
	19-10 Bikeways/Trail Amenities	23,750.00	12/31/2020	23,750.00	12/31/24	0.0000%	850.00		12/31/24
	19-11 John Lucas Homestead	31,800.00	12/31/2019	90,250.00	03/27/24	4.2500%	3,150.00	2,876.72	03/27/24
	20-01 Design, Reconstruction West Road	95,000.00	7/1/2020	95,000.00	03/27/24	4.2500%	3,300.00	3,028.13	03/27/24
	22-01 Design, Reconstruction Various								01/00/00
<u>~</u> —	Roads, Sidewalks & Bikeways	199,500.00	6/29/2022	199,500.00	03/27/24	4.2500%	-	6,359.06	03/27/24
hpp:	22-02 Design, Construction, Reconstruction								01/00/00
<u> </u>	Various Stormwater	142,500.00	6/29/2022	142,500.00	03/27/24	4.2500%	-	4,542.19	03/27/24
	22-03 Renovations & Improvements to			-					01/00/00
	Public Building & Grounds	237,500.00	6/29/2022	237,500.00	03/27/24	4.2500%	-	7,570.31	03/27/24
	22-04 Design, Construction, Reconstruction								01/00/00
	Various Roads, Traffic Control Devices	118,750.00	6/29/2022	118,750.00	3/27/2024	4.2500%	-	3,785.16	03/27/24
	PAGE TOTALS	2,724,825.00		2,377,500.00			130,850.00	47,095.31	

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.

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

(Do not crowd - add additional sheets)

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

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

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, 2023	Date of Maturity	Rate of Interest	2024 Budget F For Principal	Requirements For Interest**	Interest Computed to (Insert Date)
	PREVIOUS PAGE TOTALS	2,724,825.00		2,377,500.00			130,850.00	47,095.31	
	22-06 Purchase of Fire Official Vehicles								
	& Preliminary Studies & Land acq. For								
	Redevelopment	190,000.00	6/29/2022	190,000.00	03/27/24	4.2500%	-	6,056.25	03/27/24
	2023-02 Preliminary Studies & Land								
	Acquisition for Redevelopment Projects	190,000.00	6/27/2023	190,000.00	03/27/24	4.2500%	-	6,056.25	03/27/24
Sheet	2023-03 Purchase of Safety Equipment	57,000.00	6/27/2023	57,000.00	03/27/24	4.2500%	-	1,816.88	03/27/24
	2023-04 Design, Construction and	293,550.00	6/27/2023	293,550.00	03/27/24	4.2500%	-	9,356.91	03/27/24
ა 	Inspection of Multi-purpose paths and								
	Sidewalk								
	PAGE TOTALS	3,455,375.00		3,108,050.00			130,850.00	70,381.59	

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.

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

(Do not crowd - add additional sheets)

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

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

Sheet 3

DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2023	Date of Maturity	Rate of Interest	2024 Budget I	Requirements For Interest**	Interest Computed to (Insert Date)
1.				200.0., 2020					
2.									
3.									
4.									
5.									
6.									
7.									
8.									
9.									
10.									
11.									
12.									
13.									
14.									
	Total			-	-		-	-	

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

Assessment Notes with an original date of issue of 2021 or prior must be appropriated in full in the 2024 Dedicated Assessment Budget or written intent of permanent financing submitted with statement.

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

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

		Purpose	Amount Lease Obligation Outstanding Dec. 31, 2023		Requirements
			Dec. 31, 2023	For Principal	For Interest/Fees
	1.				
	2.				
	3.				
	4.				
	5.				
	6.				
Sheet	7.				
	8.				
34a	9.				
	10.				
	11.				
	12.				
	13.				
	14.				
		Total	-	-	-

Sheet 35

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - Jan	nuary 1, 2023	2023	Other	Expended	Authorizations	Balance - Dece	mber 31, 2023
not merely designate by a code number.	Funded	Unfunded	Authorizations		·	Canceled	Funded	Unfunded
ORDINANCE # 01-03	1,250.22						1,250.22	
ORDINANCE # 02-06	5,523.35						5,523.35	
ORDINANCE # 05-01	3,958.35						3,958.35	
ORDINANCE # 06-15	70,000.00						70,000.00	
ORDINANCE # 09-09	1,468.37						1,468.37	
ORDINANCE # 14-09	21,317.46						21,317.46	
ORDINANCE # 17-11	26,335.50	60,000.00					26,335.50	60,000.00
ORDINANCE # 17-12		24,641.82						24,641.82
ORDINANCE # 18-01		103,619.55						103,619.55
ORDINANCE # 18-06		4,206.00						4,206.00
ORDINANCE # 19-06		42,462.49						42,462.49
ORDINANCE # 19-07	99,628.73	190,000.00			28,638.80		70,989.93	190,000.00
ORDINANCE # 19-11		34,413.00			7,028.50			27,384.50
ORDINANCE # 20-07		97,169.80			95,517.70			1,652.10
ORDINANCE # 20-08	167,628.89	135,200.00			3,685.00		163,943.89	135,200.00
ORDINANCE # 20-09		200,377.96			23,184.70			177,193.26
ORDINANCE# 21-03		64,776.84			64,776.84			-
ORDINANCE #2022-01	221,453.00	199,500.00			420,953.00			-
ORDINANCE #2022-02	221,459.05	142,500.00			34,657.50		186,801.55	142,500.00
Page Total	840,022.92	1,298,867.46	-	-	678,442.04	-	551,588.62	908,859.72

Sheet 35.1

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

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - January 1, 2023		2023	Other	Expended	Authorizations	Balance - Dece	mber 31, 2023
not merely designate by a code number.	Funded	Unfunded	Authorizations		·	Canceled	Funded	Unfunded
PREVIOUS PAGE TOTALS	840,022.92	1,298,867.46	-	-	678,442.04	-	551,588.62	908,859.72
ORDINANCE #2022-03	4,607.04	237,500.00					4,607.04	237,500.00
ORDINANCE #2022-06		133,769.45			133,769.45			
2023-02 Preliminary Studies & Land								
Acquisition for Redevelopment Projects			200,000.00		62,528.93			137,471.07
2023-03 Purchase of Safety Equipment			60,000.00		59,329.56			670.44
2023-04 Design, Construction and			850,000.00		32,132.50		524,317.50	293,550.00
Inspection of Multi-purpose paths and								
Sidewalk								
PAGE TOTALS	844,629.96	1,670,136.91	1,110,000.00	_	966,202.48	-	1,080,513.16	1,578,051.23

heet 35.2

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

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - January 1, 2023		2023	Other	Expended	Authorizations	Balance - December 31, 2023	
not merely designate by a code number.	Funded	Unfunded	Authorizations		·	Canceled	Funded	Unfunded
PREVIOUS PAGE TOTALS	844,629.96	1,670,136.91	1,110,000.00	-	966,202.48	-	1,080,513.16	1,578,051.23
PAGE TOTALS	844,629.96	1,670,136.91	1,110,000.00	-	966,202.48	-	1,080,513.16	1,578,051.23

heet 35 Totals

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

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - January 1, 2023		2023	Other	Expended	Authorizations	Balance - December 31, 2023	
not merely designate by a code number.	Funded	Unfunded	Authorizations		·	Canceled	Funded	Unfunded
PREVIOUS PAGE TOTALS	844,629.96	1,670,136.91	1,110,000.00	-	966,202.48	-	1,080,513.16	1,578,051.23
GRAND TOTALS	844,629.96	1,670,136.91	1,110,000.00	_	966,202.48	_	1,080,513.16	1,578,051.23

GENERAL CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2023	xxxxxxxx	34,833.09
Received from 2023 Budget Appropriation*	xxxxxxxxx	55,000.00
	xxxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	xxxxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxxxx	xxxxxxxx
		xxxxxxxx
Appropriated to Finance Improvement Authorizations	28,450.00	xxxxxxxx
		xxxxxxxx
Balance - December 31, 2023	61,383.09	xxxxxxxx
	89,833.09	89,833.09

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

GENERAL CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

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

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Additional Funding Sources
Total	-	-	-	-

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

GENERAL CAPITAL FUND

STATEMENT OF CAPITAL SURPLUS YEAR - 2023

	Debit	Credit
Balance - January 1, 2023	xxxxxxxx	30,816.05
Premium on Sale of Bonds	xxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxx	
Premium on Sale of Notes		3,201.67
Appropriated to Finance Improvement Authorizations		xxxxxxxx
Appropriated to 2023 Budget Revenue		xxxxxxxx
Balance - December 31, 2023	34,017.72	xxxxxxxx
	34,017.72	34,017.72

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)

Α.							
	1.	Total Tax Levy for Year 2023 was			\$	9,794	,614.76
	2.	Amount of Item 1 Collected in 2023 (*)		\$	9,779,94	10.81	
	3.	Seventy (70) percent of Item 1			\$	6,856	,230.33
	(*) In	cluding prepayments and overpayments	applied.				
B.	1.	Did any maturities of bonded obligations	or notes fall	due during the	year 2023?		
		Answer YES or NO					
	2.	Have payments been made for all bond December 31, 2023?	ed obligation	s or notes due o	on or before		
		Answer YES or NO	If answer	is "NO" give de	tails		
		NOTE: If answer to Item B1 is YES, th	nen Item B2	must be answ	ered		
	tions	the appropriation required to be included or notes exceed 25% of the total approp ? Answer YES or NO			-	•	
D.	1.	Cash Deficit 2022				\$_	
	2.	4% of 2022 Tax Levy for all purposes:	Levy	\$		= \$_	
	3.	Cash Deficit 2023				\$_	
	4.	4% of 2023 Tax Levy for all purposes:	Levy	\$		= \$_	
E.		<u>Unpaid</u>	<u>20</u>	22	<u>2023</u>		<u>Total</u>
	1.	State Taxes	3	\$		\$_	
	2.	County Taxes	.	\$	4,56	88.66 \$	4,568.66
	3.	Amounts due Special Districts					
		9	3	\$		\$_	<u> </u>
	4.	Amount due School Districts for School	Tax				
		\$		\$	21,83	35.00 \$	21,835.00

UTILITIES ONLY

Note:

If no "utility fund" existed on the books of account and if no utility was owned and operated by the municipality during the year Year 2023, please observe instructions of Sheet 2.

POST CLOSING TRIAL BALANCE - SEWER UTILITY FUND

AS AT DECEMBER 31, 2023 Operating and Capital Sections

(Separately Stated)

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

Title of Account	Debit	Credit	
	045 405 00		
Cash	315,185.23		
Investments			
Due from - Sewer Capital Fund	110,456.39		
Due from -			
Receivables Offset with Reserves:			
Consumer Accounts Receivable	923.53		
Liens Receivable	1,523.49		
Deferred Charges (Sheet 48)			
Cash Liabilities:			
Appropriation Reserves		88,093.32	
Encumbrances Payable		2,021.36	
Accrued Interest on Bonds and Notes		7,928.32	
Due to -			
Sewer Overpayments		1,684.85	
Due Voorhees Township		70,050.00	
Subtotal - Cash Liabilities		169,777.85	"C'
Reserve for Consumer Accounts and Lien Receivable		2,447.02	
Fund Balance		255,863.77	
Total	428,088.64	428,088.64	

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

AS AT DECEMBER 31, 2023 Operating and Capital Sections

(Separately Stated)

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

Title of Account	Debit	Credit
CAPITAL SECTION:		
Est. Proceeds Bonds and Notes Authorized	339,258.06	xxxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxx	339,258.06
CASH	1,057.81	
DUE FROM CURRENT FUND		
FIXED CAPITAL:		
COMPLETED	7,821,952.18	
AUTHORIZED AND UNCOMPLETED	2,110,000.00	
Due from State of NJ - NJ I Bank	603,398.00	
Due Current Fund		24,000.00
Due Sewer Operating Fund		110,456.39
Due General Capital Fund		266,985.41
PAGE TOTALS	10,875,666.05	740,699.86

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

AS AT DECEMBER 31, 2023 Operating and Capital Sections

(Separately Stated)

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

Title of Account	Debit	Credit
PREVIOUS PAGE TOTALS	10,875,666.05	740,699.86
		,
BONDS PAYABLE		305,000.0
LOANS PAYABLE		508,150.6
CAPITAL LEASES PAYABLE		-
BOND ANTICIPATION NOTES		-
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		250,021.8
UNFUNDED		245,290.0
CONTRACTS PAYABLE		
ENCUMBRANCES		
DUE TO SEWER OPERATING		
RESERVE FOR AMORTIZATION		8,637,043.4
RESERVE FOR DEFERRED AMORTIZATION		142,500.0
RESERVE FOR DEBT SERVICE		1,960.1
Reserve for Improvements		40,000.0
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL IMPROVEMENT FUND		5,000.0
CAPITAL FUND BALANCE		-
TOTALS	10,875,666.05	10,875,666.0

POST CLOSING TRIAL BALANCE - UTILITY ASSESSMENT TRUST FUNDS

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

AS AT DECEMBER 31, 2023

AS AT DECEMBER 3	51, 2025	
Title of Account	Debit	Credit
CASH		
ASSESSMENT NOTES		-
ASSESSMENT SERIAL BONDS		-
FUND BALANCE		-
TOTALS	-	-

Sheet 43

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

Title of Liability to which Cash	Audit Balance			EIPTS				Balance
and Investments are Pledged	Dec. 31, 2022	Assessments and Liens	Operating Budget				Disbursements	Dec. 31, 2023
Assessment Serial Bond Issues:	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxxx
								-
								-
								-
								-
								-
Assessment Bond Anticipation Note Issues:	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxxx
								-
								-
								-
								-
Other Liabilities								-
Trust Surplus								-
Less Assets "Unfinanced"*	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
								-
								-
								-
								-
	-	-	-	-	-	-	-	-

^{*}Show as red figure

SCHEDULE OF SEWER UTILITY BUDGET - 2023

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated Operating Surplus Anticipated with Consent of Director of Local Government	140,000.00	140,000.00	<u> </u>
Rents	280,444.00	311,781.27	31,337.27
			-
			-
Reserve for Debt Service			-
Capital Fund Balance			
Added by N.J.S.A. 40A:4-87:(List)	xxxxxxxx	xxxxxxxx	xxxxxxxx
			-
Subtotal	420,444.00	451,781.27	31,337.27
Deficit (General Budget) **			-
	420,444.00	451,781.27	31,337.27

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

STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:		xxxxxxxx
Adopted Budget		420,444.00
Added by N.J.S.A. 40A:4-87		
Emergency		
Total Appropriations		420,444.00
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpenditures		420,444.00
Deduct Expenditures:		
Paid or Charged	256,083.65	
Reserved	88,093.32	
Surplus (General Budget)**		
Total Expenditures		344,176.97
Unexpended Balance Canceled (See Footnote)		76,267.03

FOOTNOTES: - RE: OVEREXPENDITURES:

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

RE: UNEXPENDED BALANCES CANCELED:

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

STATEMENT OF 2023 OPERATION

SEWER UTILITY

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

Section 2 should be filled out in every case.

SECTION 1:

xxxxxxxx	
451,781.27	
8,548.87	
4,122.28	
	464,452.
xxxxxxxx	
xxxxxxxx	
256,083.65	
88,093.32	
344,176.97	
	344,176.
	120,275.
120 275 45	
	_
-	
	xxxxxxxx xxxxxxxx 256,083.65 88,093.32

SECTION 2:

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

2022 Appropriation Reserves Canceled in 2023	4,122.28	
Less: Anticipated Deficit in 2022 Budget - Amount Received and Due from Current Fund - If none, enter 'None '		
* Excess (Revenue Realized)		4,122.28

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

RESULTS OF 2023 OPERATIONS - SEWER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxx	31,337.27
Unexpended Balances of Appropriations	xxxxxxxx	76,267.03
Miscellaneous Revenues Not Anticipated	xxxxxxxx	8,548.87
Unexpended Balances of 2022 Appropriation Reserves*	xxxxxxxx	4,122.28
Deficit in Anticipated Revenues	-	xxxxxxxx
		xxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxx	-
Excess in Operations - to Operating Surplus	120,275.45	xxxxxxxx
* See restriction in amount on Sheet 45, SECTION 2	120,275.45	120,275.45

OPERATING SURPLUS - SEWER UTILITY

	Debit	Credit
Balance - January 1, 2023	xxxxxxxx	275,588.32
Excess in Results of 2023 Operations	xxxxxxxx	120,275.45
Amount Appropriated in the 2023 Budget - Cash	140,000.00	xxxxxxxx
Amount Appropriated in 2023 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxx
Balance - December 31, 2023	255,863.77	xxxxxxxx
	395,863.77	395,863.77

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

Cash	315,185.23
Investments	
Interfund Accounts Receivable	110,456.39
Subtotal	425,641.62
Deduct Cash Liabilities Marked with "C" on Trial Balance	169,777.85
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	255,863.77
Other Assets Pledged to Surplus:*	
Deferred Charges #	
Operating Deficit #	
Total Other Assets	-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2023 BUDGET.	255,863.77

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

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

SCHEDULE OF SEWER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2022	\$\$
Increased by: Rents Levied	\$\$
Decreased by:	
Collections	\$307,855.08
Overpayments applied	\$3,926.19
Transfer to Liens	\$ 240.00
Other	\$
	\$312,021.27
Balance December 31, 2023	\$
SCHEDULE OF SEW	ER UTILITY LIENS
Balance December 31, 2022	\$1,283.49
Increased by:	
Transfers from Accounts Receivable	\$240.00_
Penalties and Costs	\$
Other	\$
	\$240.00
Decreased by:	
Collections	\$
Other	\$
	\$ -
	¥
Balance December 31, 2023	\$ 1.523.49

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)

	Caused By		Amount Dec. 31, 2022 per Audit Report	Amount in 2023 <u>Budget</u>	Amount Resulting 2023		Balance as at Dec. 31, 2023
1.	Emergency Authorization -			_			<u>DCC. 01, 2020</u>
	Municipal*	\$_	\$		\$	\$	-
2.		\$	\$		\$	\$	
3.		_\$	\$		\$	\$	
4.		_\$	\$		\$	\$	
5.		\$	\$		\$	\$	
	Deficit in Operations	_\$	\$		\$	\$_	
	Total Operating	_\$_	\$		\$ 	\$	
6.		_\$	\$		\$	\$_	
7.		_\$	\$		\$	\$_	
	Total Capital	_\$_	\$		\$ -	\$	<u>-</u>

^{*}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.SA.. 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

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

UTILITY SPECIAL EMERGENCY

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

heet 48a

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

SEWER UTILITY ASSESSMENT BONDS

	Debit	Credit		Debt Service
Outstanding - January 1, 2023	xxxxxxxx			
Issued	xxxxxxxx			
Paid		xxxxxxxx		
Outstanding - December 31, 2023	-	xxxxxxxx		
	-	-		
2024 Bond Maturities - Assessment Bonds			\$	
2024 Interest on Bonds		\$	<u> </u>	
SEWER UTILITY CA	APITAL BONDS			
Outstanding - January 1, 2023	xxxxxxxx	450,000.00	1	
Issued	xxxxxxxx	,	1	
Paid	145,000.00	xxxxxxxx	1	
			1	
			1	
Outstanding - December 31, 2023	305,000.00	xxxxxxxx		
	450,000.00	450,000.00		
2024 Bond Maturities - Capital Bonds			\$	150,000.00
2024 Interest on Bonds		\$ 10,675.00		
INTEREST ON BON	DS - SEWER UT	TILITY BUDGET	1	
2024 Interest on Bonds (*Items)		\$ 10,675.00	1	
Less: Interest Accrued to 12/31/2023 (Trial Balance	ce)	\$ 4,447.92	_	
Subtotal		\$ 6,227.08	1	
Add: Interest to be Accrued as of 12/31/2024		\$ 2,260.00		
Required Appropriation 2024			\$	8,487.08
LIST OF BON	NDS ISSUED DUR	RING 2023		
Purpose	2024 Maturity	Amount Issued	Date Issu	
			1334	e Nate
	+		1	

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

SEWER UTILITY NJ I BANK LOAN

	Debit	Credit	2024 Debt Service
Outstanding - January 1, 2023	xxxxxxxx	130,000.00	
Issued	xxxxxxxx		
Paid	15,000.00	xxxxxxxx	
Outstanding - December 31, 2023	115,000.00	xxxxxxxx	
	130,000.00	130,000.00	
2024 Loan Maturities			\$ 15,000.00
2024 Interest on Loans		\$ 4,500.00	
SEWER UTILITY U	USDA LOAN		
Outstanding - January 1, 2023	xxxxxxxx	400,922.08	
Issued	xxxxxxxx		
Paid	7,771.45	xxxxxxxx	
Outstanding - December 31, 2023	393,150.63	xxxxxxxx	
	400,922.08	400,922.08	
2024 Loan Maturities	1		\$ 7,975.56
2024 Interest on Loans		\$ 10,268.44	
INTEREST ON LOAD	NS - SEWER UT	ILITY BUDGET	
2024 Interest on Loans (*Items)		\$ 14,768.44	
Less: Interest Accrued to 12/31/2023 (Trial Balance	e)	\$ 3,480.40	
Subtotal		\$ 11,288.04	
Add: Interest to be Accrued as of 12/31/2024		\$ 3,198.00	
Required Appropriation 2024			\$ 14,486.04

LIST OF LOANS ISSUED DURING 2023

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

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

SEWER UTILITY LOAN

	Debit	Credit	2024 Debt	Service
Outstanding - January 1, 2023	xxxxxxxx			
Issued	xxxxxxxx			
Paid		xxxxxxxx		
Outstanding - December 31, 2023	-	xxxxxxxx		
	-	-		
2024 Loan Maturities			\$	
2024 Interest on Loans		\$		
SEWER UTILIT	TY LOAN			
Outstanding - January 1, 2023	xxxxxxxx]	
Issued	xxxxxxxx			
Paid		xxxxxxxx		
Outstanding - December 31, 2023	-	xxxxxxxx		
	-	-		
2024 Loan Maturities			\$	
2024 Interest on Loans		\$		
INTEREST ON LOA	NS - SEWER UT	ILITY BUDGET	1	
2024 Interest on Loans (*Items)		\$ -		
Less: Interest Accrued to 12/31/2023 (Trial Balance	e)	\$		
Subtotal		\$ -		
Add: Interest to be Accrued as of 12/31/2024		\$		
Required Appropriation 2024			\$	
LIST OF LOA	NS ISSUED DUI	RING 2023		
Purpose	2024 Maturity	Amount Issued	Date of	Interest
	ZOZ- Maturity	, iiii dant iddada	Issue	Rate

Sheet 49a.1

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

Title or Purpose of Issue	Original Amount	Original Date of	Amount of Note	Date of	Rate of	20		Interest Computed to
	Issued	lssue*	Outstanding Dec. 31, 2023	Maturity	Interest	For Principal	For Interest	(Insert Date)
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
TOTAL	-		-			-	-	

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

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

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

All notes with an original date of issue of 2021 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2024 or written intent of permanent financing submitted. ** If interest on note is financed by ordinance, designate same, otherwise an amount must be included in this column.

(Do not crowd - add additional sheets)

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

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2023	Date of Maturity	Rate of Interest	20 For Principal	24 For Interest	Interest Computed to (Insert Date)
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
TOTAL	-		-			-	-	

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

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

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

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

(Do not crowd - add additional sheets)

Sheet 5

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

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

ineet 51

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, 2023	Date of Maturity	Rate of Interest	20 For Principal	24 For Interest	Interest Computed to (Insert Date)
			BCC. 01, 2020					
	-		-			-	-	

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

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

Utility Assessment Notes with an original date of issue of December 31, 2021 or prior must be appropriated in full in the 2025 Dedicated Utility Assessment Budget or written intent of permanent financing submitted.

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

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS SEWER UTILITY

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

Sheet 51a

Sheet 52

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SEWER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - Jar		2023		Expended	Other	Balance - Dece	
not merely designate by a code number.	Funded	Unfunded	Authorizations				Funded	Unfunded
Ord 2009-12 Replace Sewer Main	77,811.38	102,790.00					77,811.38	102,790.00
Ord 2011-07 Reconstruction of Sanitary Sewer	172,210.51	142,500.00					172,210.51	142,500.00
PAGE TOTALS	250,021.89	245,290.00	1	-	-	-	250,021.89	245,290.00

52.1

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SEWER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - Jar		2023		Expended	Other	Balance - Dece	
not merely designate by a code number.	Funded	Unfunded	Authorizations				Funded	Unfunded
PREVIOUS PAGE TOTALS	250,021.89	245,290.00	-	-	-	-	250,021.89	245,290.00
<u> </u>								
PAGE TOTALS	250,021.89	245,290.00	-	-	-	-	250,021.89	245,290.00

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SEWER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - Jar Funded	nuary 1, 2023 Unfunded	2023 Authorizations			Other	Balance - December 31, 2023 Funded Unfunded	
	i unded	Omanded	Authorizations				i unded	Omunded
PREVIOUS PAGE TOTALS	250,021.89	245,290.00	-	-	-	-	250,021.89	245,290.00
0								
PAGE TOTALS	250,021.89	245,290.00	1	-	-	-	250,021.89	245,290.00

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SEWER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - Jar Funded	nuary 1, 2023 Unfunded	2023 Authorizations			Other	Balance - December 31, 2023 Funded Unfunded	
	i unded	Omanded	Authorizations				i unded	Omunded
PREVIOUS PAGE TOTALS	250,021.89	245,290.00	-	-	-	-	250,021.89	245,290.00
0								
PAGE TOTALS	250,021.89	245,290.00	1	-	-	-	250,021.89	245,290.00

52.4

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SEWER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - Jar Funded	nuary 1, 2023 Unfunded	2023 Authorizations	III	Expended	Other	Balance - December 31, 2023 Funded Unfunded	
	i unded	Omanded	Authorizations				i unded	Omunded
PREVIOUS PAGE TOTALS	250,021.89	245,290.00	-	-	-	-	250,021.89	245,290.00
0								
TOTALS	250,021.89	245,290.00	-	-	-	-	250,021.89	245,290.00

SEWER UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2023	xxxxxxxx	5,000.00
Received from 2023 Budget Appropriation	xxxxxxxxx	
	xxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	xxxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxxx	xxxxxxxx
		xxxxxxxx
Appropriated to Finance Improvement Authorizations		xxxxxxxx
		xxxxxxxx
Balance - December 31, 2023	5,000.00	xxxxxxxx
	5,000.00	5,000.00

SEWER UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

SEWER UTILITY FUND

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

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

SEWER UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

2023

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