## ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2023 (UNAUDITED)

POPULATION LAST CENSUS 4,893 **NET VALUATION TAXABLE 2023** 608,179,800 MUNICODE 1910

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

ANNOTAT CERTIFIC SERVICES	ATION OF B	2, AS AMEI UDGETS E	NDED, COM BY THE DIRE	BINED WITH INFO CTOR OF THE D	ORMATION REC	UIRED PRIOR TO CAL GOVERNMENT	ī.
TOWNSHIP			of	HAMPTON	, County	of SUSSEX	
				T USE THESE SPA			
		Date		Examin	ned By:		
	1				Preliminary (	heck	
	2				Examine	d	
I hereby cer complete, w other details	ere computed	ot shown on by me and ca	Sheets 31 to 34 an be supporte	4, 49 to 51 and 63 to d upon demand by a	65a are register or Signatures	SDW@W-CPA.COM	
					Title	5-04 V. S. KORIS POPINI STILL	<del></del>
				oller, Auditor or Regist		untant.)	
(which I have exact copy of are correct, the are in proof;	e not prepared) f the original on that no transfers	eliminate of file with the c have been mat this stater	<del>ne]</del> and inf lerk of the gove nade to or from e	Annual Financial State formation required also rning body, that all cal emergency appropriations of as I can determine the control of the con	o included herein and lculations, extensions ions and all statemer	I that this Statement is an and additions ats contained herein	1
Further, I de	o hereby certify	that I,		JESSICA M. CAI	RUSO	, am the Chief Finan	ncial
Officer, Licer	nse# N- HAMPTON	0611	, of the , County of	ТО	WNSHIP SUSSEX	of	41
December 3 to the veraci	nnexed hereto a 1, 2023, complety of required inf	tely in complia ormation inclu	art hereof are trance with N.J.Suded herein, ne	ue statements of the f .A. 40A:5-12, as amer eded prior to certificati December 31, 2023.	inancial condition of nded. I also give com	the Local Unit as at plete assurance as	tne
	Signature	СГО@НАМЕ	PTONTWP-NJ.OR	lG.			
	Title	CMFO					
	Address	1 RUMSE	Y WAY				
	Phone Numbe	r .	97	3-383-1041			
	Fax Number 973-383-7890						

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

Sheet 1

## THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:

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

I have prepared the post-closing trial balances, 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 **HAMPTON** 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:

	성명화를 계시 기계하는 내명 하는 사고 전에 시작되어 시작하다.
[19] "보기, "하라겠다는데 그렇게 됐는데~ 다른 다른 내가 되었다. 없었	1441년 시간 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1.
	그렇게 많아 되는 사람들이 되었다면 하는 사람이 얼마나 되었다.
[전 ] 하기 [경기 하상 기사 [경시 4시 2시 3시 3시 4시 2시 3시	사람이 사람들은 사람이 생각하면 하는 것이 되는 것이다고 있다.
	경기 회사 가는 사람들이 되었다.
는 마양이 보고 바로 모습이 있습니다. (Sept. ) - (Sept. ) 개인 (Sept. ) -	
B - 전 [ : 100 ] : 100 [ : 100 ] ( : 100 ] : 100 [ : 100 ] : 100 [ : 100 ] : 100 [ : 100 ] : 100 [ : 100 ] : 10	
I	경기 가장 사람들이 가장 하는 것이 되었다.
조미 마음지는 하나 있는 마음이 많아 우리 때 전을 그리네요	
(B B 1811) 이 역사는 이 경우 (2015년 대회 ) - 1 (1915년 대회 기계	
	경기가 가장하는 아무리 아무리는 것이 없는 것이 없는 것이 없다.
H H - N - B H H F H H H H H F F F F F F F F F F F	경우 경기 전시 가는 경우를 보았다면 하는 것이다는 이 그리고 있다고 있다면 하다
그 그는 조랑스러 마른아는 관광용성 1일 수밖으로 느꼈다.	생활하다 하나는 아이들은 아이들에 가는 그들은 그 살이다. 나는 그
[[마스마이(12]] 그러나 저어가셨습니까 24개 역으로 즐겁게	이 제공에는 제공에 가게 되었다. 나는 사람들은 마음을 받았다. 그리는 그들은 그들은 그들은 그들은 그 모습니다. 그렇는 그는 그들은 사람들은 사람들은 사람들은 사람들은 사람들은 그들은 그들은 것이 모습니다. 그 것이 되었다.
님이 하는 사람이 가면 나가 되었습니다. 100mm (1995) 100mm (1995) 100mm (1995) 100mm (1995) 100mm (1995) 100mm (1995) 100mm (19	
: - : - : - : - : : : : : : : : : :	
	CTEVEN D MUELKOTZ
-	STEVEN D. WIELKOTZ
	(Registered Municipal Accountant)
	WIELKOTZ & CO.
<u>-</u>	(Firm Name)
	(Firm Name)
	401 WANAQUE AVE
-	(Address)
	(*,11.1.1.1.1)
Cartified by ma	DOMDTON LAKEO NILOZAKO
Certified by me	POMPTON LAKES, NJ 07442
	(Address)
this 19 day FEBRUARY , 2024	
	973-835-7900
	(Phone Number)
	973-835-7900
	(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.

	CERTIFICATIO	ON OF QUALIFYING MUNICIPALITY		
1.	The outstanding indeb	btedness of the previous fiscal year is not in excess of 3.5%;		
2.	All emergencies approappropriations;	oved for the previous fiscal year did not exceed 3% of total		
3.	The tax collection rate	exceeded 90%;		
4.	Total deferred charge	es did not equal or exceed 4% of the total tax levy;		
5.	There were <b>no "proc</b> e accountant on Sheet	edural deficiencies" noted by the registered municipal 1a of the Annual Financial Statement; and		
6.	There was <b>no operat</b>	ing deficit for the previous fiscal year.		
7.	The municipality <b>did r</b> years.	not conduct an accelerated tax sale for less than 3 consecutive		
8.	The municipality <b>did r</b> not plan to conduct or	not conduct a tax levy sale the previous fiscal year and does ne in the current year.		
9.	The current year budç	get <b>does not</b> contain a Levy or Appropriation "CAP" waiver.		
10.	The municipality has r	not applied for Transitional Aid for 2024.		
11.	The municipality <b>did r</b> expenses or loss of re	not adopt a Special Emergency ordinance for COVID-related evenue (N.J.S.A. 40A:4-53 (I) and (m)).		
<u>above cr</u>	lersigned certifies <u>that this</u> <u>riteria</u> in determining its q J.A.C. 5:30-7.5.	s municipality has complied in full in meeting ALL of the qualification for local examination of its Budget in accordance		
Municip	ality:	TOWNSHIP OF HAMPTON		
Chief Fi	nancial Officer:	JESSICA CARUSO		
Signatu	re:	CFO@HAMPTONTWP-NJ.ORG		
Certifica	ate #:	N-0611		
Date:		2/19/2024		
	ersigned certifies that this of the crite	of Non-Qualifying municipality  s municipality does not meet item(s)  eria above and therefore does not qualify for local rdance with N.J.A.C. 5:30-7.5.		
Municipa	ality:	TOWNSHIP OF HAMPTON		
Chief Fir	nancial Officer:	The second secon		
Signatuı	re:			
Certifica	ate #:			
Date:	Date:			

	22-6002963		
	Fed I.D. #		
_			
	TOWNSHIP OF HAMPTON  Municipality		
	Mamorpanty		
	CHOOLA		
	SUSSEX County		
	county		
	_	deral and State Fina Expenditures of Awa	
		Fiscal Year Ending:	December 31, 2023
	(1) Federal programs	(2)	(3)
	Expended	State	Other Federal
	(administered by the state)	Programs Expended	Programs Expended
TOTAL	\$55,765.95	,	\$
		_	
			y Title 2 U.S. Code of Federal Regulations
		(CFR) (Uniform Require	ments) and OMB 15-08.
		Single Audit	
		Program Specific	Audit
			nt Audit Performed in Accordance Auditing Standards (Yellow Book)
Note:	All local governments, who are recireport the total amount of federal arrequired to comply with Title 2 U.S. Guidance) and OMB 15-08. The sir beginning with Fiscal Year ending a Federal Regulations (CFR) (Uniform	nd state funds expended d Code of Federal Regulation ngle audit threshold has be after 1/1/15. Expenditures a	en been increased to \$750,000
(1)	Report expenditures from federal p Federal pass-through funds can be (CFDA) number reported in the Sta	identified by the Catalog of	eived directly from state government. f Federal Domestic Assistance ents.
(2)	Report expenditures from state propass-through entities. Exclude state are no compliance requirements.	ite aid (l.e., CMPTRA, Ene	m state government or indirectly from ergy Receipts tax, etc.) since there
(3)	Report expenditures from federal p from entities other than state gover	rograms received directly f nment.	rom the federal government or indirectly
	CFO@HAMPTONWTWP-NJ.ORG Signature of Chief Financial Officer	<u>K'</u>	2/19/2024 Date

## **IMPORTANT!**

## **READ INSTRUCTIONS**

## **INSTRUCTIONS**

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

If there is a utility operated by the municipality 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**

ıtility owned an	nd operated by the	TOWNSHIP	_of	HAMPTON
County of	SUSSEX	during the year 2023 and	that shee	ts 40 to 68 are unnecessary.
I have the	erefore removed from th	nis statement the sheets pert	taining onl	y to utilities.
		Name		sdw@w-cpa.com
		Title	Re	gistered Municipal Accountant
(This mus	st be signed by the Chie	ef Financial Officer, Comptro	ller. Audite	or or Registered
lunicipal Acco				
MIIN	IICIPAL CERTIFICA	ATION OF TAYADIF D	DODEDA	TY AS OF OCTOBER 1, 2023
111011	TOTAL CERTIFICA	THON OF TAXABLE P	KUPEKI	Y AS OF OCTOBER 1, 2023
Cer	tification is hereby made	e that the Net Valuation Tax	able of pro	pperty liable to taxation for
the tax ye	ar 2024 and filed with th	ne County Board of Taxation	on Janua	ry 10, 2024 in accordance
with the re	equirement of N.J.S.A.	54:4-35, was in the amount o	of \$	607,938,700.00
			ha	imptonassessor@yahoo.com
			SIG	NATURE OF TAX ASSESSOR
			-	MUNICIPALITY
				SUSSEX

Sheet 2

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		4,538,248.25	
INVESTMENTS		1,000,240.20	
DUE FROM/TO STATE - VETERANS AND SENIOR	R CITIZENS	48,713.95	
ivables with Full Reserves: TAXES RECEIVABLE:			
PRIOR	2,706.69		
CURRENT	131,969.03		
SUBTOTAL		134,675.72	
TAX TITLE LIENS RECEIVABLE		128,933.61	
PROPERTY ACQUIRED FOR TAXES		835,850.00	
CONTRACT SALES RECEIVABLE		_	
MORTGAGE SALES RECEIVABLE		_	
DUE FROM - ANIMAL CONTROL TRUST		1,152.26	
DUE FROM OTHER TRUSTS		24,443.37	
PREPAID REGIONAL SCHOOL TAXES		0.50	
DEFERRED CHARGES:	2 mg (1980), tr. (1981) (1911) (1911) (1911)		
EMERGENCY			
SPECIAL EMERGENCY (40A:4-55)		-	
DEFICIT		-	
OVEREXPENDITURE OF APPROPRIATION		387.21	
Page Totals:		5,712,404.87	

## 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	5,712,404.87	-
APPROPRIATION RESERVES		368,135.42
ENCUMBRANCES PAYABLE		92,432.61
ACCOUNTS PAYABLE		125.00
TAX OVERPAYMENTS		20,488.32
PREPAID TAXES		302,075.62
DUE TO STATE:		
MARRIAGE LICENCE		160.00
DCA TRAINING FEES		10,793.00
LOCAL SCHOOL TAX PAYABLE		-
REGIONAL SCHOOL TAX PAYABLE	9	-
REGIONAL H.S.TAX PAYABLE		-
COUNTY TAX PAYABLE		_
DUE COUNTY - ADDED & OMMITTED		8,743.49
SPECIAL DISTRICT TAX PAYABLE		_
RESERVE FOR TAX APPEAL		=
DUE TO - GENERAL CAPITAL		627,500.08
DUE TO - FEDERAL AND STATE GRANT FUND		640,881.44
RESERVE FOR REVALUATION		8,815.00
RESERVE FOR MUNICIPAL RELIEF FUNDS		64,442.81
PAGE TOTAL	5,712,404.87	2,144,592.79
(Do not crowd - add additional	U oboeto)	

## 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		5,712,404.87	2,144,592.79
	SUBTOTAL	5,712,404.87	2,144,592.79 "
	2/2.0/2000 00000000000000000000000000000		All Comments of the Comments o
RESERVE FOR RECEIVABLES		9	1,125,055.46
DEFERRED SCHOOL TAX		-	
DEFERRED SCHOOL TAX PAYABLE			
FUND BALANCE			2,442,756.62
	TOTALS	5 712 404 97	5 740 404 07
	TOTALS	5,712,404.87	5,712,404.87
<u>,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,</u>			

(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
1		
CASH - ESCROW CHECKING	4,215.23	
RESERVE FOR PUBLIC ASSISTANCE		4,215.23
<u> - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - </u>		
		<u></u>
TOTALS	4,215.23	4,215.23

<sup>\*</sup>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	2,808.81	
DUE FROM/TO CURRENT FUND	640,881.44	
ENCLIMEDANCES DAVADI E		
ENCUMBRANCES PAYABLE		
		Sarai 1
APPROPRIATED RESERVES		584,757.56
UNAPPROPRIATED RESERVES		58,932.69
TOTALS	643,690.25	643,690.25
	¥	

## 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	1,156.26	
DUE TO - CURRENT FUND		1,152.26
DUE TO STATE OF NJ		4.00
RESERVE FOR ANIMAL CONTROL TRUST FUND		
FUND TOTALS	1,156.26	1,156.26
ASSESSMENT TRUST FUND		
CASH	-	· · · · · · · · · · · · · · · · · · ·
DUE TO -		
RESERVE FOR:		
		999
FUND TOTALS	-	-
MUNICIPAL OPEN SPACE TRUST FUND		
CASH	1,271,685.72	
DUE FROM - OTHER TRUST	57.62	
RESERVE FOR OPEN SPACE		1,271,743.34
FUND TOTALS	1,271,743.34	1,271,743.34
LOSAP TRUST FUND		
CASH	410,005.29	
RESERVE FOR LOSAP		410,005.29
FUND TOTALS  (Do not crowd - add addition	410,005.29	410,005.29

## 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		
TOTALO		
ARTS AND CULTURAL TRUST FUND		
CASH		
CACIT		
FUND TOTALS		
FUND TOTALS	-	
OTHER TRUCT FUNDS		
OTHER TRUST FUNDS		
CASH OPEN OPEN OF	836,278.30	48477-727531e.T
INTERFUND - OPEN SPACE		57.62
INTERFUND - CURRENT FUND		24,443.37
RESERVES FOR:		
ESCROW DEPOSITS		330,296.59
UNEMPLOYMENT		8,779.53
SMALL CITIES		629.68
RECREATION		9,075.02
TAX SALE PREMIUMS		67,220.60
COAH		321,899.58
OUTSIDE LIEN REDEMPTIONS		1,116.21
OTHER TRUST FUNDS PAGE TOTAL  (Do not crowd - add ac	836,278.30	763,518.20

## 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	836,278.30	763,518.20
OTHER TRUST FUNDS (continued)		
RESERVES FOR (continued):		
PAYROLL		250.77
POAA		6.00
FIRE PREVENTION - DEDICATED PENALTY		(2/2/s/s/
ACCUMULATED ABSENCES		72,503.33
		underbunded
		by \$20K ?
TOTALS  (Do not crowd - add additional)	836,278.30	836,278.30

## 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	836,278.30	836,278.30
OTHER TRUST FUNDS (continued)		
		in the second second
		ethi katan in paramen
<u></u>		
<u></u>		
		(1967) 700 - <u></u> 271 762 - 342 - 4
		1 to 18 to m 1 1 to 1

## SCHEDULE OF TRUST FUND RESERVES

<u>Purpose</u>	Amount Dec. 31, 2022 per Audit <u>Report</u>	<u>Receipts</u>	<u>Disbursements</u>	Balance as at Dec. 31, 2023
Open Space	1,223,740.86	48,002.48		1,271,743.34
Escrow Deposits	313,320.00	110,980.50	94,003.91	330,296.59
Tax Sale Premiums	110,700.00	12,120.60	55,600.00	67,220.60
Small Cities Rehabilitation	7,791.64		7,161.96	629.68
Unemployment	12,677.68		3,898.15	8,779.53
Payroll	1,739.65	976,708.93	978,197.81	250.77
Outside Lien Redemptions	1,115.63	111,074.54	111,073.96	1,116.21
Accumulated Absences	82,420.26	19.94	9,936.87	72,503.33
COAH	297,394.25	24,505.33		321,899.58
POAA	6.00	<u> </u>		6.00
Fire Prevention		-		-
Recreation	5,398.37	26,900.24	23,223.59	9,075.02
				-
				-
			788	
PAGE TOTAL	\$\$,056,304.34_\$	1,310,312.56	31,283,096.25_\$	2,083,520.65

## SCHEDULE OF TRUST FUND RESERVES (CONT'D)

Amount

Dec. 31, 2022 Balance per Audit as at <u>Purpose</u> Report Receipts **Disbursements** Dec. 31, 2023 PREVIOUS PAGE TOTAL 2,056,304.34 1,310,312.56 1,283,096.25 2,083,520.65 **PAGE TOTAL** 2,056,304.34 \$ 1,310,312.56 \$ 1,283,096.25 \$

# ANALYSIS OF TRUST ASSESSMENT CASH AND INVESTMENTS PLEDGED TO

LIABILITIES AND SURPLUS

Title of Liability to which Cash	Audit	-	REC	RECEIPTS			-	Balance
and Investments are Pledged	Dec. 31, 2022	Assessments and Liens	Current Budget				Disbursements	Dec. 31, 2023
Assessment Serial Bond Issues:	XXXXXXXXX	XXXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
								ı
								Ţ
								ı
								1
								ı
Assessment Bond Anticipation Note Issues:	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
								ı
								a l
					1			1
								1
Other Liabilities								1
Trust Surplus								,
*Less Assets "Unfinanced"	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
								1
								I
								1
								1
	ı	-	-	1	-	1	1	
*Show as red figure								

## POST CLOSING TRIAL BALANCE -- GENERAL CAPITAL FUND

## AS AT DECEMBER 31, 2023

Title of Account	Debit	Credit
stimated Proceeds Bonds and Notes Authorized	-	xxxxxxxx
onds and Notes Authorized but Not Issued	xxxxxxxx	
CASH	591,010.78	
DUE FROM - CURRENT FUND	627,500.08	
DUE FROM -	927,900.00	Sires Mundboutle, You So
NJDOT GRANTS RECEIVABLE	81,936.83	
DEFERRED CHARGES TO FUTURE TAXATION:		
FUNDED		
UNFUNDED		
DUE TO		
DUE TO -		
PAGE TOTALS	1,300,447.69	

## POST CLOSING TRIAL BALANCE -- GENERAL CAPITAL FUND

## AS AT DECEMBER 31, 2023

Title of Account	Debit	Credit
REVIOUS PAGE TOTALS	1,300,447.69	_
		. <u>1944</u> 00 9770
BOND ANTICIPATION NOTES PAYABLE		
GENERAL SERIAL BONDS		
TYPE 1 SCHOOL BONDS		
LOANS PAYABLE		_
CAPITAL LEASES PAYABLE		_
RESERVE FOR CAPITAL PROJECTS		478,090.10
		17 0,000.10
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		316,346.32
UNFUNDED		-
ENCUMBRANCES PAYABLE		83,156.04
RESERVE TO PAY BANS		
CAPITAL IMPROVEMENT FUND		420,986.10
DOWN PAYMENTS ON IMPROVEMENTS		
CAPITAL FUND BALANCE		1,869.13
	1,300,447.69	1,300,447.69

## **CASH RECONCILIATION DECEMBER 31, 2023**

	Cash	1	Less Checks	Cash Book
	*On Hand	On Deposit	Outstanding	Balance
Current	195,008.08	4,439,445.05	96,204.88	4,538,248.25
Grant Fund			-	4,000,240.20
Trust - Animal Control	34.91	13,664.35	12,543.00	1,156.26
Trust - Assessment		10,00 1.00	12,040.00	1,100.20
Trust - Municipal Open Space		1,271,685.72		1,271,685.72
Trust - LOSAP	5%X5%X58- <u>4</u> 61	410,005.29		410,005.29
Trust - CDBG		410,000.20		410,005.29
Trust - Other	425.57	867,518.90	31,666.17	836,278.30
Trust - Arts and Culture	120.01	007,010.00	31,000.17	030,270.30
General Capital	172.66	603,174.40	12,336.28	591,010.78
Public Assistance Trust Fund		4,215.23	12,000.20	4,215.23
UTILITIES:		1,210.20		4,213.23
				-
				-
				-
				-
				-
* Include Deposits In Transit	195,641.22	7,609,708.94	152,750.33	7,652,599.83

<sup>\*</sup> 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:	SDW@W-CPA.COM	Title:	RMA	

<sup>\*\*</sup> 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"

_akeland Bank #401004147	4,439,445.05
_akeland Bank #63143620	13,664.35
_akeland Bank #601036437	845,543.76
Stifel Investment: #6286-6546	1,271,685.72
_akeland Bank #601036437 40	7,640.34
_akeland Bank #401002802	18,550.03
Lakeland Bank #201000563	603,174.40
Lincoln Financial #CR33129	410,005.29
PAGE TOTAL	7,609,708.94

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	7,609,708.94
	742
TOTAL PAGE	7,609,708.94

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
Recycling Tonnage		7,974.32		(7,974.32)		ı
Clean Communities		14,526.85		(14,526.85)		ī
American Rescue Plan		253,402.57		(253,402.57)		_
FEMA Hazard Mitigation Grant						-
State Share	2,808.81					2,808.81
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PAGE TOTALS	2,808.81	275,903.74	ı	(275,903.74)	1	2,808.81

## MUNICIPALITIES AND COUNTIES

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Grant	Balance Jan. 1, 2023	2023 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2023
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PAGE TOTALS	2,808.81	275,903.74	_	(275,903.74)	-	2,808.81

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

## Balance Dec. 31, 2023 2,808.81 2,808.81 Cancelled (275,903.74)(275,903.74) Other Received 275,903.74 275,903.74 2023 Budget Revenue Realized 2,808.81 2,808.81 Balance Jan. 1, 2023 Grant PREVIOUS PAGE TOTALS TOTALS

## MUNICIPALITIES AND COUNTIES

## 2,808.81 2,808.81 Dec. 31, 2023 Balance Cancelled (275,903.74) (275,903.74)FEDERAL AND STATE GRANTS RECEIVABLE (cont'd) Other Received 275,903.74 275,903.74 2023 Budget Revenue Realized 2,808.81 2,808.81 Balance Jan. 1, 2023 Grant PREVIOUS PAGE TOTALS TOTALS

Sheet 10 Totals

Grant	Balance	Transferred from 2023 Budget Appropriations	from 2023 propriations	Expended	Other	Cancelled	Balance
	Jan. 1, 2023	Budget	Appropriation By 40A:4-87				Dec. 31, 2023
Recycling Tonnage	43,217.38	7,974.32		1,542.90			49,648.80
Small Cities	6,540.00						6,540.00
Municipal Alliance Against Drugs							į
Local Share	6,981.34						6,981.34
Clean Communities	112,729.22	14,526.85		8,591.25			118,664.82
American Rescue Plan	164,308.68	253,402.57		55,765.95			361,945.30
Radon Awareness Program (RAP) Grant	1,000.00						1,000.00
Hurricane Sandy - Hazard Mitigation Grant	7,500.00						7,500.00
FEMA Hazard Mitigation Grant							1
Federal Share	23,112.30						23,112.30
Stormwater Grant	5,000.00						5,000.00
Emergency Housing Repair	4,365.00						4,365.00
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PAGE TOTALS	374,753.92	275,903.74	ı	65,900.10	=	E.	584,757.56

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Grant	Balance	Transferred Budget App	from 2023	Expended	Other	Cancelled	Balance
	Jan. 1, 2023	Budget	Budget Appropriation By 40A:4-87				Dec. 31, 2023
PREVIOUS PAGE TOTALS	374,753.92	275,903.74	1	65,900.10	ī	1	584,757.56
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PAGE TOTALS	374,753.92	275,903.74	-	65,900.10	-	_	584,757.56

	Balance Dec. 31, 2023	584,757.56	1	1	1	1	a	Ι	T	-	1	T	ı	Ī	I	L	ı	ı	ı	584,757.56
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	Expended	65,900.10																		65,900.10
from 2023	Budget Appropriations  Budget Appropriation  By 40A:4-87	1																		1
Transferred	Budget App	275,903.74																		275,903.74
	balance Jan. 1, 2023	374,753.92																		374,753.92
10000	Grant	PREVIOUS PAGE TOTALS				-51														PAGE TOTALS

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-		Transferred	from 2023	7 C	504	1000	9
Graft	Jan. 1, 2023	Budget App	Budget Appropriation Budget Appropriation By 40A:4-87	Expelided	Ö	Calicaled	Dec. 31, 2023
PREVIOUS PAGE TOTALS	374,753.92	275,903.74	1	65,900.10	1	1	584,757.56
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PAGE TOTALS	374,753.92	275,903.74	1 :	65,900.10	1	1	584,757.56

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Grant	Balance	Transferred from 2023 Budget Appropriations	From 2023	Expended	Other	Cancelled	Balance
	Jan. 1, 2023	Budget	Appropriation By 40A:4-87				Dec. 31, 2023
PREVIOUS PAGE TOTALS	374,753.92	275,903.74	1	65,900.10	1	1	584,757.56
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TOTALS	374,753.92	275,903.74	1	65,900.10	1	т	584,757.56

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Grant	Balance	Budget Appropriations	ropriations	Received	Other	Balance
	Jan. 1, 2023	Budget	Appropriation By 40A:4-87			Dec. 31, 2023
PREVIOUS PAGE TOTALS	-	-	-	-	-	ı
Clean Communities	14,526.85	14,526.85		16,293.51		16,293.51
Recycling Tonnage	7,974.32	7,974.32		13,139.18		13,139.18
American Rescue Plan	253,402.57	253,402.57		1		1
Lead Grant Assistance Program				3,500.00		3,500.00
Stormwater Management Grant				25,000.00		25,000.00
Radon Awareness Grant				1,000.00		1,000.00
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TOTALS	275,903.74	275,903.74	í	58,932.69	ť	58,932.69

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PREVIOUS PAGE TOTALS	Grant	Balance	I ransrerred Budget App	rrom 2023 ropriations	Received	Other	Balance
PREVIOUS PAGE TOTALS		Jan. 1, 2023	Budget	Appropriation By 40A:4-87			Dec. 31, 2023
Olean Communities         14,526.85         14,526.85         14,526.85         17,974.32         7,974.32         7,974.32         7 <td>PREVIOUS PAGE TOTALS</td> <td>1</td> <td>1</td> <td>1</td> <td></td> <td>1</td> <td>1</td>	PREVIOUS PAGE TOTALS	1	1	1		1	1
Recycling Tonnage         7,974.32         7,974.32           American Rescue Plan         263,402.67         253,402.67           Lead Grant Assistance Program         253,402.67         253,402.67           Stormwater Management Grant         253,402.67         253,402.67           Radon Awareness Grant         253,402.67         253,402.67           Radon Awareness Grant         253,402.67         253,402.67	Clean Communities	14,526.85	14,526.85		16,293.51		16,293.51
American Rescue Plan  Lead Grant Assistance Program  Stormwater Management Grant  Radon Awareness Grant  Radon Awa	Recycling Tonnage	7,974.32	7,974.32		13,139.18		13,139.18
Lead Grant Assistance Program       2         Stormwater Management Grant       2         Radon Awareness Grant       6         Image: Control of the program of the progr	American Rescue Plan	253,402.57	253,402.57		1		1
Radon Awareness Grant	Lead Grant Assistance Program				3,500.00		3,500.00
Radon Awareness Grant       6	Stormwater Management Grant				25,000.00		25,000.00
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TOTALS - 58,932.69	TOTALS	275,903.74	275,903.74	-	58,932.69	1	58,932.69

## \*LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance - January 1, 2023	xxxxxxxxxx	xxxxxxxxx
School Tax Payable #	xxxxxxxxxx	900), un estas 12. en., land, 1800
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	6,252,307.00
Paid	6,252,307.00	xxxxxxxxx
Balance - December 31, 2023	xxxxxxxxxx	xxxxxxxxx
School Tax Payable #	-	xxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2023 - 2024)		xxxxxxxxx
* Not including Type 1 school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools.	6,252,307.00	6,252,307.00

<sup>#</sup> 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	(1.00)
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	5,646,282.00
Paid	5,646,281.50	xxxxxxxxx
Balance - December 31, 2023	xxxxxxxxxx	xxxxxxxxx
School Tax Payable #	(0.50)	xxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2023 - 2024)		xxxxxxxxx
# Must include unpaid requisitions.	5,646,281.00	5,646,281.00

## 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	
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 # School Tax Deferred	-	xxxxxxxxx
(Not in excess of 50% of Levy - 2023 - 2024)		xxxxxxxx
# Must include unpaid requisitions.	_	-

## COUNTY TAXES PAYABLE

	Debit	Credit
Balance - January 1, 2023	xxxxxxxxxx	xxxxxxxxx
County Taxes	xxxxxxxxxx	
Due County for Added and Omitted Taxes	xxxxxxxxxx	6,482.02
2023 Levy:	xxxxxxxxxx	xxxxxxxxx
General County	xxxxxxxxxx	3,821,835.32
County Library	xxxxxxxxxx	292,265.78
County Health	xxxxxxxxxx	0.40
County Open Space Preservation	xxxxxxxxxx	14,910.28
Due County for Added and Omitted Taxes	xxxxxxxxxx	8,743.49
Paid	4,135,493.80	xxxxxxxxx
Balance - December 31, 2023	xxxxxxxxxx	xxxxxxxxx
County Taxes		xxxxxxxxx
Due County for Added and Omitted Taxes	8,743.49	xxxxxxxxx
	4,144,237.29	4,144,237.29

## 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
Total 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	616,000.00	616,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government Services			-
Miscellaneous Revenue Anticipated:	xxxxxxxx	xxxxxxxx	xxxxxxxx
Adopted Budget	902,995.74	926,560.88	23,565.14
Added by N.J.S.A. 40A:4-87 (List on 17a)	-	-	-
			_
			-
Total Miscellaneous Revenue Anticipated	902,995.74	926,560.88	23,565.14
Receipts from Delinquent Taxes	190,000.00	191,687.79	1,687.79
Amount to be Raised by Taxation:	xxxxxxxxx	xxxxxxxx	xxxxxxxx
(a) Local Tax for Municipal Purposes	3,191,138.00	xxxxxxxx	xxxxxxxx
(b) Addition to Local District School Tax		xxxxxxxx	xxxxxxxx
(c) Minimum Library Tax		xxxxxxxx	xxxxxxxx
Total Amount to be Raised by Taxation	3,191,138.00	3,269,711.44	78,573.44
	4,900,133.74	5,003,960.11	103,826.37

## ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	xxxxxxxx	19,063,463.71
Amount to be Raised by Taxation	xxxxxxxxx	xxxxxxxx
Local District School Tax	6,252,307.00	xxxxxxxx
Regional School Tax	5,646,282.00	xxxxxxxx
Regional High School Tax	-	xxxxxxxx
County Taxes	4,129,011.78	xxxxxxxx
Due County for Added and Omitted Taxes	8,743.49	xxxxxxxx
Special District Taxes	_	xxxxxxxx
Municipal Open Space Tax		xxxxxxxx
Municipal Arts and Culture Tax		xxxxxxxx
Reserve for Uncollected Taxes	xxxxxxxx	242,592.00
Deficit in Required Collection of Current Taxes (or)	xxxxxxxx	_
Balance for Support of Municipal Budget (or)	3,269,711.44	xxxxxxxx
*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 deficing the above allocation would apply to "Non-Budget Revenue" only	19,306,055.71	19,306,055.71

## 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
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PAGE TOTALS	_	-	-
I hereby certify that the above list of Chapter 159 in	sertions of revenue have b	een realized in cash o	r I have received

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:	N/A
	Shoot 17a

## 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
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Sheet 17a Totals

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		4,900,133.74
2023 Budget - Added by N.J.S.A. 40A:4-87		_
Appropriated for 2023 (Budget Statement Item 9)		4,900,133.74
Appropriated for 2023 by Emergency Appropriation (Budget Statement	Item 9)	
Total General Appropriations (Budget Statement Item 9)		4,900,133.74
Add: Overexpenditures (see footnote)		
Total Appropriations and Overexpenditures		4,900,133.74
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	4,194,515.07	
Paid or Charged - Reserve for Uncollected Taxes	242,592.00	
Reserved	368,135.42	
Total Expenditures		4,805,242.49
Unexpended Balances Canceled (see footnote)		94,891.25

## 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	23,565.14
Delinquent Tax Collections	xxxxxxxxx	1,687.79
	xxxxxxxx	
Required Collection of Current Taxes	xxxxxxxx	78,573.44
Unexpended Balances of 2023 Budget Appropriations	xxxxxxxx	94,891.25
Miscellaneous Revenue Not Anticipated	xxxxxxxx	188,168.89 ~
Miscellaneous Revenue Not Anticipated: Proceeds of Sale of Foreclosed Property (Sheet 27)	xxxxxxxxx	_
Payments in Lieu of Taxes on Real Property	xxxxxxxxx	
Sale of Municipal Assets	xxxxxxxxx	
Unexpended Balances of 2022 Appropriation Reserves	XXXXXXXXX	162,648.26 ×
Prior Years Interfunds Returned in 2023	XXXXXXXXX	102,040.20
Return of Prepaid School Taxes	********	0.50
- Totalin G. T. Jopana Goneon Taxoo		0.30
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)	xxxxxxxx	xxxxxxxx
Balance - January 1, 2023	_	xxxxxxxx
Balance - December 31, 2023	xxxxxxxx	
Deficit in Anticipated Revenues:	xxxxxxxxx	xxxxxxxx
Miscellaneous Revenues Anticipated	-	xxxxxxxx
Delinquent Tax Collections	-	xxxxxxxx
		xxxxxxxx
Required Collection on Current Taxes	_	xxxxxxxx
Interfund Advances Originating in 2023	10,023.67	xxxxxxxx
Refund of PY Taxes	4,158.54	
Deficit Balance - To Trial Balance (Sheet 3)	xxxxxxxx	
Surplus Balance - To Surplus (Sheet 21)	535,353.06	xxxxxxxx
	549,535.27	549,535.27

## SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
PREVIOUS PAGE TOTALS	-
Interest on investments	162,707.94
MRNA - Tax Printouts	50.00
MRNA - Clerk - Vital Statistics - Marr.	72.00
MRNA - CERTIFICATION OF TAXES PAID	10.00
MRNA - Pmts. In Lieu of Taxes	1,000.00
MRNA - Assessor - Certified List	260.00
MRNA - CABLE TV FRANCHISE FEES	12,963.00
MRNA - Crandon Lakes Dam Reimbursement	8,587.64
MRNA - SCRAP	993.00
MRNA - Miscellaneous	1,525.31
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	188,168.89

## SURPLUS - CURRENT FUND YEAR 2023

	Debit	Credit
1. Balance - January 1, 2023	xxxxxxxx	2,523,403.56
2.	xxxxxxxx	
3. Excess Resulting from 2023 Operations	xxxxxxxx	535,353.06
4. Amount Appropriated in the 2023 Budget - Cash	616,000.00	xxxxxxxx
<ol> <li>Amount Appropriated in 2023 Budget - with Prior Written Consent of Director of Local Government Services</li> </ol>	-	xxxxxxxx
6.		xxxxxxxx
7. Balance - December 31, 2023	2,442,756.62	xxxxxxxx
	3,058,756.62	3,058,756.62

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

Cash		4,538,248.25
Investments		
Sub Total		4,538,248.25
Deduct Cash Liabilities Marked with "C" on Trial Balance		2,144,592.79
Cash Surplus		2,393,655.46
Deficit in Cash Surplus		
Other Assets Pledged to Surplus:*		
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	48,713.95	
Deferred Charges #	387.21	
Cash Deficit #		
Total Other Assets		49,101.16
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSET	TS"	2,442,756.62

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) #			\$ 19,224,564.82			
	(Abstract of Ratables)			\$			
2.	Amount of Levy - Special District Taxes	s			\$	irida.	37.7
3.	Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.	er			\$		
4.	Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.	,			\$	40,	230.00
5b.	Subtotal 2023 Levy Reductions Due to Tax Appeals** Total 2023 Tax Levy	\$19,264,794.82 \$			\$	19,264,	794.82
6.	Transferred to Tax Title Liens				\$	42,	889.40
7.	Transferred to Foreclosed Property				\$		
8.	Remitted, Abated or Canceled				\$	26,	472.68
9.	Discount Allowed				\$		
10.	Collected in Cash: In 2022		\$	295,135.37			
	In 2023*		\$	18,707,578.34			
	Homestead Benefit Credit		\$				
	State's Share of 2023 Senior Citizens and Veterans Deductions Allowed		\$	60,750.00			
	Total To Line 14		\$	19,063,463.71	=		
11.	Total Credits				\$	19,132,	825.79
12.	Amount Outstanding December 31, 20	23			\$	131,	969.03
13.	Percentage of Cash Collections to Tota (Item 10 divided by Item 5c) is98	al 2023 Levy, 3 <b>.95%</b>					
<u>Note</u>	e: If municipality conducted Accelera	ated Tax Sale or Tax Levy Sa	ale c	heck herea	nd co	mplete sh	neet 22a.
14.	Calculation of Current Taxes Realized	in Cash:					
	Total of Line 10		\$	19,063,463.71			
	Less: Reserve for Tax Appeals Pending State Division of Tax Appeals		\$		-		
	To Current Taxes Realized in Cash (S	heet 17)	\$_	19,063,463.71	_		
Note A:	In showing the above percentage the follow Where Item 5 shows \$1,500,000.00, and It the percentage represented by the cash co \$1,049,977.50 divided by \$1,500,000, or .6 be shown as Item 13 is 69.99% and not 70	tem 10 shows \$1,049,977.50, ollections would be 699985. The correct percentage	to				

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

<sup>\*</sup> Include overpayments applied as part of 2023 collections.

<sup>\*\*</sup> 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)	\$	19,063,463.71
LESS: Proceeds from Accelerated Tax Sale		
Net Cash Collected	\$_	19,063,463.71
Line 5c (sheet 22) Total 2023 Tax Levy	\$_	19,264,794.82
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is	_	98.95%
(2) Utilizing Tax Levy Sale		
Total of Line 10 Collected in Cash (sheet 22)	\$	19,063,463.71
LESS: Proceeds from Tax Levy Sale (excluding premium)	1	
Net Cash Collected	\$	19,063,463.71
Line 5c (sheet 22) Total 2023 Tax Levy	\$_	19,264,794.82
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is		98.95%

98.95%