

SYNOPSIS OF 2025 REPORT OF AUDIT OF THE BOROUGH OF WOODLYNNE
Combined Comparative Balance Sheets -- Regulatory Basis

All Funds

	<u>Dec. 31, 2025</u>	<u>Dec. 31, 2024</u>
<u>ASSETS</u>		
Cash and Investments	\$ 3,543,019.96	\$ 3,336,951.23
Taxes and Liens Receivable	616,210.19	524,076.12
Property Acquired for Taxes -- Assessed Valuation	147,900.00	147,900.00
Accounts Receivable	1,746,444.86	1,246,277.63
Deferred Charges to Future Taxation -- General Capital	297,500.00	347,500.00
Deferred Charges to Revenues of Succeeding Years	100,000.00	
Fixed Assets	<u>2,509,370.00</u>	<u>2,509,370.00</u>
 Total Assets	 <u><u>\$ 8,960,445.01</u></u>	 <u><u>\$ 8,112,074.98</u></u>
 <u>LIABILITIES, RESERVES AND FUND BALANCE</u>		
Bonds and Notes Payable		
Improvement Authorizations	\$ 471,622.57	\$ 471,622.57
Other Liabilities and Special Funds	3,136,146.26	2,355,205.89
Reserve for Certain Assets Receivable	869,962.44	722,163.54
Fund Balance	1,973,343.74	2,053,712.98
Investment in Fixed Assets	<u>2,509,370.00</u>	<u>2,509,370.00</u>
 Total Liabilities, Reserves and Fund Balance	 <u><u>\$ 8,960,445.01</u></u>	 <u><u>\$ 8,112,074.98</u></u>

Comparative Statements of Operations and Changes In
Fund Balance -- Regulatory Basis

Current Fund

<u>Revenue and Other Income Realized</u>	<u>Dec. 31, 2025</u>	<u>Dec. 31, 2024</u>
Surplus Utilized	\$ 505,000.00	\$ 485,000.00
Miscellaneous -- From Other Than Local Property Tax Levies	1,857,978.42	1,013,440.66
Collection of Delinquent Taxes and Tax Title Liens	175,921.39	158,310.94
Collection of Current Tax Levy	5,256,104.94	5,182,379.17
Non-Budget Revenue	85,417.25	50,113.06
Other Credits to Income	152,318.69	358,163.53
Total Income	8,032,740.69	7,247,407.36
<u>Expenditures</u>		
Budget Expenditures:		
Municipal Purposes	4,480,722.13	3,578,032.34
County Taxes	763,506.70	630,584.55
Local School District Taxes	2,387,116.00	2,387,116.00
Other Expenditures	76,765.10	10,522.21
Total Expenditures	7,708,109.93	6,606,255.10
Excess in Revenue	324,630.76	641,152.26
Adjustments to Income before Fund Balance:		
Expenditures included above which are by Statute		
Deferred Charges to Budget of Succeeding Year	100,000.00	-
Statutory Excess to Fund Balance	424,630.76	641,152.26
<u>Fund Balance</u>		
Fund Balance January 1	2,050,156.98	1,894,004.72
	2,474,787.74	2,535,156.98
Decreased by:		
Utilization as Anticipated Revenue	505,000.00	485,000.00
Fund Balance December 31	\$ 1,969,787.74	\$ 2,050,156.98

RECOMMENDATIONS

None.

The above synopsis was prepared from the Report of Audit of the Borough of Woodlynne, County of Camden, for the calendar year 2025, submitted by Daniel M. DiGangi, Registered Municipal Accountant, Certified Public Accountant of PKF O'Connor Davies, LLP. The information included therein is not intended to represent complete financial information as presented in the Report of Audit. A copy of the Report of Audit is on file at the Borough Clerk's office and may be inspected by any interested person.

A handwritten signature in dark ink, consisting of a stylized 'D' followed by a horizontal line and a small vertical stroke.

Clerk