

**ANNUAL FINANCIAL STATEMENT FOR THE CALENDAR YEAR 2017
(UNAUDITED)**

POPULATION LAST CENSUS 65,375
NET VALUATION TAXABLE 2017 \$3,450,706,168
 MUNI CODE 1209

FIVE DOLLARS PER DAY PENALTY IF NOT FILED BY:

MUNICIPALITIES - FEBRUARY 10, 2018

ANNUAL FINANCIAL STATEMENT REQUIRED TO BE FILED UNDER NEW JERSEY STATUTES ANNOTATED 40A:5-12, AS AMENDED, COMBINED WITH INFORMATION REQUIRED PRIOR TO CERTIFICATION OF BUDGETS BY THE DIRECTOR OF THE DIVISION OF LOCAL GOVERNMENT SERVICES.

TOWNSHIP of OLD BRIDGE, County of MIDDLESEX

**SEE BACK COVER FOR INDEX AND INSTRUCTIONS.
DO NOT USE THESE SPACES**

	Date	Examined By:	Remarks
1		Preliminary Check	
2		Caps	
3		Examined	

I hereby certify that the debt shown on Sheets 31 to 34,49 to 51 AND 63 and 65 are complete, was computed by me and can be supported upon demand by a register or other detailed analysis.


Name Himanshu R. Shah
 Title CHIEF FINANCIAL OFFICER

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

REQUIRED CERTIFICATION BY THE CHIEF FINANCIAL OFFICER:

I hereby certify that I am responsible for filing this verified Annual Financial Statement, which I have prepared and information required also included herein and that this Statement is an exact copy of the original on file with the clerk of the governing body, that all calculations, extensions and additions are correct, that no transfers have been made to or from emergency appropriations and all statements contained herein are in proof; I further certify that this statement is correct insofar as I can determine from all the books and records kept and maintained in the Local Unit.

Further, I do hereby certify that I, HIMANSHU R. SHAH, am the Chief Financial Officer, License # 0-0562, of the TOWNSHIP of OLD BRIDGE, County of MIDDLESEX and that the statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as at December 31, 2017, completely in compliance with N.J.S. 40A:5-12, as amended. I also give complete assurances as to the veracity of required information included herein, needed prior to certification by the Director of Local Government Services, including the verification of cash balances as of December 31, 2017.

Signature 
 Title CHIEF FINANCIAL OFFICER
 Address One Old Bridge Plaza, Old Bridge, New Jersey 08857
 Phone Number (732) 721-5600 (Ext. 2900)
 Fax Number *(732) 607-7900
 Email Address himshah@oldbridge.com

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 Accountant (Statement of Statutory Auditor Only)

I have prepared the post-closing trial balances, related statements and analyses included in the accompanying Annual Financial Statement from the books of account and records made available to me by the _____ of _____ as of December 31, 2017 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 there ended as required by N.J.S. 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 calendar year ended 2017 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 the 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:

(Registered Municipal Accountant)

(Firm Name)

(Address)

(Address)

Certified by me
This _____ day of _____, 2018

(Phone Number)

**UNIFORM CONSTRUCTION CODE CERTIFICATION
BY CONSTRUCTION CODE OFFICIAL**



The undersigned certifies that the municipality has complied with the regulations governing revenues generated by uniform construction code fees and expenditures for construction code operations for CY 2017 as required under N.J.A.C. 5:23-4.17.

Printed name: Patrick Reardon

Signature: _____

Certificate #: 004649

Date: 2/21/2018

**MUNICIPAL BUDGET LOCAL EXAMINATION QUALIFICATION CERTIFICATION
BY
CHIEF FINANCIAL OFFICER**

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

CERTIFICATION OF QUALIFYING MUNICIPALITY

1. The outstanding indebtedness of the previous fiscal year is **not in excess of 3.5%**
2. All emergencies approved for the previous fiscal year **did not exceed 3% of total** appropriations;
3. The tax collection rate **exceeded 90%**
4. Total deferred charges **did not equal or exceed 4%** of the total tax levy;
5. There were **no "procedural deficiencies"** noted by the registered municipal accountant on Sheet 1a of the Annual Financial Statement; and
6. There was **no operating deficit** for the previous fiscal year.
7. The municipality did **not** conduct an accelerated tax sale for less than 3 consecutive years.
8. The municipality did **not** conduct a tax levy sale the previous fiscal year and does not plan to conduct one in the current year.
9. The current year budget does **not** contain a levy or appropriation "CAP" referendum.
10. The municipality will **not** apply for Transitional Aid for 2017.

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

Municipality: _____
Chief Financial Officer: _____
Signature: _____
Certificate #: _____
Date: _____

CERTIFICATION OF NON-QUALIFYING MUNICIPALITY

The undersigned certifies that this municipality does not meet Item(s)# 7 of the criteria above and therefore does not qualify for local examination of its Budget in accordance with N.J.A.C. 5:30-7.5.

Municipality: Old Bridge Township
Chief Financial Officer: Himanshu R. Shah
Signature: _____
Certificate #: O-562
Date: 2/21/2018

22-6002057

Fed I.D. #

Old Bridge Township

Municipality

Middlesex

County

Report of Federal and State Financial Assistance

Expenditures of Awards

Calendar Year Ending: 2017

	(1)	(2)	(3)
	Federal Programs Expended (administered by the State)	State Programs Expended	Other Federal Programs Expended
TOTAL	\$ <u>121,748.84</u>	\$ <u>613,365.94</u>	\$ <u>438,012.12</u>

Type of Audit required by US Uniform Guidance and NJ OMB 15-08:

0

Single Audit

Program Specific Audit

Financial Statement Audit Performed in Accordance
With Government Auditing Standards (Yellow Book)

Note: All local governments, who are recipients of federal and state awards (financial assistance), must report the total amount of federal and state funds expended during its fiscal year and the type of audit required to comply with US Uniform Guidance and NJ OMB 15-08. The single audit threshold has been increased to \$750,000 beginning with fiscal year starting 1/1/15.

(1) Report expenditures from federal pass-through programs received directly from state governments. Federal pass-through funds can be identified by the Catalog of Federal Domestic Assistance (CFDA) number reported in the State's grant/contract agreements.

(2) Report expenditures from state programs received directly from state government or indirectly from pass-through entities. **Exclude state aid (I.e., CMPTRA, Energy Receipts tax, etc.) since there are no compliance requirements.**

(3) Report expenditures from federal programs received directly from the federal government or indirectly from entities other than state governments.

Signature Of Chief Financial Officer

2/21/2018

Date

IMPORTANT!
READ INSTRUCTIONS

INSTRUCTION

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

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

CERTIFICATION

I hereby certify that there was no "utility fund" on the books of account and there was no utility owned and operated by the _____ of _____, County of _____ during the year CY 2017 and that sheets 40 to 60 are unnecessary.

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

Name _____

Title _____

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

NOTE:

When removing the utility sheets, please be sure to refastened the "index" sheet (the last sheet in the statement) in order to provide a protective cover sheet to the back of the document.

MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2017

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2018 and filed with the County Board of Taxation on January 10, 2018 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of \$ \$3,488,829,926

SIGNATURE OF TAX ASSESSOR

Old Bridge
MUNICIPALITY

Middlesex
COUNTY

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

**POST CLOSING
TRIAL BALANCE - CURRENT FUND**

AS AT DECEMBER 31, 2017

Cash Liabilities Must be Subtotalled and Subtotalled Must be Marked with "C" -- Taxes Receivable Must be Subtotalled

Title of Account	Debit	Credit
Assets		
Cash	24,045,289.34	
Change Fund		
Investments		
Total Cash and Investments	24,045,289.34	
Due from Family Day Care - Insurance		
Due from State of New Jersey		
Veterans and Senior Citizens Deductions	81,922.46	
Deferred Charges		
Overexpenditure of Appropriation Reserve		
Emergency Appropriation 2007	30,000.00	
Snow Emergency		
Total Deferred Charges	30,000.00	
Total Cash Non-Reserved Receivables and Deferred Charges	24,157,211.80	
Fully Reserved Receivables		
Taxes Receivable	716,824.87	
Tax Title Lien Receivable	1,694,536.38	
Total Taxes Receivable	2,411,361.25	
Due from Grant Fund		
Due from Trust Fund - Other		
Due from Dog Fund		
Due from General Capital		
Due from Public Assistance 1		
Due from Arena Utility		
Due from Arena Capital		
Due from		
Due from		
Due from Unemployment		
Due from Public Assistance 2		
Due From Parking Capital		
Due from Bond/Coupon Trust		
Accounts Receivable	32,102.51	
Property Acquired by Tax title Lien Foreclosure	12,549,800.00	
Total Fully Reserved Receivables	14,993,263.76	

(Do Not Crowd - add additional sheets)

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

POST CLOSING TRIAL BALANCE - CURRENT FUND

AS AT DECEMBER 31, 2017

Cash Liabilities Must be Subtotaled and Subtotalled Must be Marked with "C" -- Taxes Receivable Must be Subtotalled

Title of Account	Debit	Credit
Assets		
Primary Checking Account	114,355.08	
BCB Community Bank	1,015,142.75	
Columbia Checking	176,921.28	
Cash - Detention Basin	2,752.00	
Investors Savings	213,905.30	
Magyar Bank	53,096.90	
1st Constitution Bank	2,233,324.52	
Amboy National Bank - Tax	20,235,141.51	
Change Fund	650.00	
Petty Cash		
Total Cash and Investments	24,045,289.34	
Due from State of New Jersey		
Veterans and Senior Citizens Deductions	81,922.46	
Deferred Charges		
Special Emergency Appropriation		
Emergency Appropriation	30,000.00	
Snow Emergency		
Total Deferred Charges	30,000.00	
Total Cash Non-Reserved Receivables and Deferred Charges	24,157,211.80	
Fully Reserved Receivables		
Taxes Receivable	716,824.87	
Tax Title Lien Receivable	1,694,536.38	
Total Taxes Receivable	2,411,361.25	
Due from Grant Fund		
Due from Trust Fund - Other		
Due from Dog Fund		
Due from General Capital		
Due from Open Space Trust Fund		
Due from Arena Utility		
Due from Arena Capital		
Due from Parking Utility Operating Fund		
Due from Unemployment		
Due from Family Daycare	92,719.00	
Due From Parking Capital		
Solid Waste Receivable	5,262.17	
OBMUA Tax Title Liens	105,800.29	
Accounts Receivable	32,102.51	
Property Acquired by Tax Title Lien Foreclosure	12,549,800.00	
Total Fully Reserved Receivables	15,197,045.22	

(Do Not Crowd - add additional sheets)

CY

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

**POST CLOSING
TRIAL BALANCE - CURRENT FUND**

AS AT DECEMBER 31, 2017

Cash Liabilities Must be Subtotalled and Subtotalled Must be Marked with "C" -- Taxes Receivable Must be Subtotalled

Title of Account	Debit	Credit
LIABILITIES		
Appropriation Reserves		1,559,057.51
Encumbrance Payable		1,582,938.90
Accounts Payable - Prior Years Bills		816,422.04
Prepaid Taxes		5,507,378.00
Miscellaneous Payables		197.83
Due to Old Bridge Municipal Utility Authority		
Tax Overpayments		104,884.90
Reserve for State Training fee		19,443.35
Reserve for FEMA Reimbursements		57,534.00
Due to Trust Other Fund		
Reserve for Municipal Alliance		7,933.13
Reserve for Superstorm Sandy		174,762.24
Reserve Off -Tract Improvements		3,090,249.49
Reserve for Evidence Fund		61,930.02
State of New Jersey Payable - Marriage/Civil Union License		1,900.00
State of New Jersey Payable - Burial Permits		
Reserve for Tax Appeals		1,437,573.72
Reserve for Sale of Assets		87,000.00
Reserve for Outside Lien Payable		10,720.08
Reserve for Shade Trees		24,430.00
Sub-Total Liabilities ("C")		14,544,355.21
Total Fully Reserved Receivables		15,197,045.22
Fund Balance		9,612,856.59
TOTAL	39,354,257.02	39,354,257.02

(Do Not Crowd - add additional sheets)

**POST CLOSING
TRIAL BALANCE - PUBLIC ASSISTANCE FUND**

ACCOUNT # 1 AND # 2
AS AT DECEMBER 31, 2017

Title of Account	Debit	Credit
Cash Account # 1		
Cash Account # 2		
Due to Current Fund		
Reserve for Expenditure		

(Do not Crowd - add additional sheets)

* 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, 2017

Title of Account	Debit	Credit
Assets		
Primary Checking Account	554,776.56	
Total Cash and Investments	554,776.56	
Federal and State Grants Receivable	1,282,080.60	
Due from Current Fund		
Liabilities		
Reserve - Federal and State Grants		1,515,435.07
Due to Current Fund		
Encumbrance Payable		255,937.82
Reserve for Unappropriated Grants		65,484.27
	1,836,857.16	1,836,857.16

(Do not Crowd - add additional sheets)

CY

POST CLOSING TRIAL BALANCE - TRUST FUNDS

(Assessment Section Must Be Separately Stated)

AS AT DECEMBER 31, 2017

Title of Account	DEBIT	
<u>Animal Control Fund</u>		
Cash	6,661.94	
Change Fund	100.00	
Due from/to Current Fund		
Due to State of New Jersey		71.40
Reserve for Expenditure		6,690.54
Encumbrance Payable		
Total Animal Control Fund	6,761.94	6,761.94
<u>COAH Fund</u>		
Cash	2,080,050.44	
Due from/to Current Fund		
Reserve for COAH		2,080,050.44
Total COAH Trust Fund	2,080,050.44	2,080,050.44
<u>Unemployment Trust Fund</u>		
Cash	23,719.34	
Reserve for Expenditure		23,719.34
Total Unemployment Trust Fund	23,719.34	23,719.34
<u>Community Development Block Grant</u>		
Cash	62,356.45	
Due from Program Income		
Due from Housing and Urban Development	280,512.73	
Deferred Charges - O/E of Grant		
Due to/from Current Fund		
Reserve for Community Development Block Grant		342,869.18
Encumbrance Payable		
Total Community Development Block Grant	342,869.18	342,869.18
<u>Woodhaven Escrow - Cash</u>		
Cash	2,118,717.99	
Investments		
Reserve for Woodhaven Escrows		2,118,717.99
Total Woodhaven Escrow - Cash	2,118,717.99	2,118,717.99
<u>Confiscated Funds - Cash</u>		
Cash	166,935.24	
Reserve for Confiscated Funds		166,935.24
Encumbrance Payable		
Total Confiscated Funds - Cash	166,935.24	166,935.24

(Do not Crowd - add additional sheets)

CY

POST CLOSING TRIAL BALANCE - TRUST FUNDS

(Assessment Section Must Be Separately Stated)

AS AT DECEMBER 31, 2017

Title of Account	DEBIT	CREDIT
Regular Trust Fund		
Primary Checking Account	2,151,540.13	
Detention Basin	200,710.00	
Planning and Escrow	755,658.60	
Inspection Fees	1,319,759.99	
Multiple Dwelling	159,855.02	
Performance Bonds	4,272,724.60	
1st Constitution	1,275,140.53	
Premium	619,900.00	
Sommers Escrow		
Hartford	134,532.63	
Admiral Insurance	9,013.33	
Newark-Royal	1,341,545.48	
Commercial Union	12,171.66	
Middlesex JIF	22,541.13	
ACE P&C	134,802.95	
PENN National	51,674.63	
USF&G	988,904.62	
American Home Assurance	660,655.29	
Chicago Insurance	4,491.26	
Harleysville Insurance	22,528.27	
NJ Prop Liab Insur	270,494.86	
National Grange	14,007.51	
Workers Comp - Self Insurance	535,512.12	
Workers Comp Trust Fund	9,319.14	
Cash Total	14,967,483.75	
Cultural Arts		3,036.41
Camp ROBIN		44,338.98
Public Defender		3,354.44
Due to/from Current Fund		
Reserve for Premium Tax Sales		619,900.00
Reserve for Self Insurance Settlements		527,018.26
Reserve for Office on Aging - Donation		2,152.97
Reserve for Sommers Cleanup		3,667,363.62
Reserve for Recycling Containers		14,524.53
Reserve for Senior Activity		6,090.94
Reserve for Senior Trips		8,241.73
Reserve for Storm Recovery		43,295.61
Reserve for Donations		100,046.24
Reserve for Miscellaneous Deposit		181,090.24
Reserve for Inspection Fees		1,319,759.99
Reserve for Multi-Dwelling Escrow		159,855.02
Reserve for Planning and Escrow		755,658.60
Reserve for Off-Duty Employment - Police		483,210.37
Reserve Performance Bond Cash Deposit		4,272,724.60
Reserve for Leaf Bags		1,881.65
Reserve for DARE		3,116.50
Reserve for Detention Basin Maintenance		200,710.00
Reserve for Road Opening Permit		74,762.50
Reserve for Food Bank		8,488.80
Reserve for Clerk's Office - Bid Bond Escrow		57,347.22
Recreation Trips		55,233.37
Reserve for Abandoned Property Fee		12,000.00
Workers Comp Trust Fund		9,319.14
Workers Comp Self Insurance Fund		535,512.12
Reserve for Tree Removal		445,656.93
Reserve for Recreation Program		34,606.44
Accumulated Absence		1,317,186.53
Total Regular Trust Fund	14,967,483.75	14,967,483.75
Municipal Open Space Trust Fund		
Cash-Amboy National Bank	381,830.00	
Reserve for Municipal Trust Fund		381,830.00
Due to Current Fund		
Total Open Space Trust Fund	381,830.00	381,830.00

(Do not Crowd - add additional sheets)

MUNICIPAL PUBLIC DEFENDER CERTIFICATION

Public Law 1997, C. 256

Municipal Public Defender Expended Prior Year 2016:	(1)		\$14,409.60	
		x	0.25	25%
	(2)		\$3,602.40	
 Municipal Public Defender Trust Cash Balance December 31, 2017:	 (3)		 \$3,354.44	

Note: If the amount of money in a dedicated fund established pursuant to this section exceeds by more than 25% the amount which the municipality expended during the prior year providing the services of a municipal public defender, the amount in excess of the amount expended shall be forwarded to the Criminal Disposition and Review Collection Fund administered by the Victims of Crime Compensation Board.

Amount in excess of the amount expended: 3 - (1 + 2) =

The undersigned certifies that the municipality has complied with the regulations governing Municipal Public Defender as required under Public Law 1997, C. 256.

Chief Financial Officer: Himanshu R. Shah

Signature : _____

Certificate #: 0-0562

Date: 2/21/2018

Schedule of Trust Fund Deposits and Reserves

CY

<u>Purpose</u>	<u>Amount</u> December 31, 2016 per Audit <u>Report</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance</u> as at <u>December 31, 2017</u>
1. <u>Cultural Arts</u>	\$ 2,736.41	\$ 1,400.00	\$ 1,100.00	\$ 3,036.41
2. <u>Camp ROBIN</u>	40,310.99	62,409.00	58,381.01	44,338.98
3. <u>Public Defender</u>	381.04	17,383.00	14,409.60	3,354.44
4. <u>Due Current Fund</u>		776,832.38	776,832.38	
5. <u>Reserve for Premium Tax Sales</u>	2,115,800.00	16,300.00	1,512,200.00	619,900.00
6. _____				
7. <u>Reserve for Office on Aging - Donation</u>	1,552.97	600.00		2,152.97
8. <u>Reserve for Sommers Cleanup</u>	3,835,856.47	8,171.11	176,663.96	3,667,363.62
9. <u>Reserve for Abandoned Property Fee</u>		12,000.00		12,000.00
10. <u>Reserve for Recycling Containers</u>	14,784.32	2,650.00	2,909.79	14,524.53
11. <u>Reserve for Senior Activity</u>	9,912.62	4,991.00	8,812.68	6,090.94
12. <u>Reserve for Senior Trips</u>	7,957.73	18,065.00	17,781.00	8,241.73
13. <u>Reserve for Donations</u>	99,565.14	800.00	318.90	100,046.24
14. <u>Reserve for Miscellaneous Deposit</u>	270,714.60	92,721.48	182,345.84	181,090.24
15. <u>Reserve for Engineering Inspection Fees Escrow</u>	1,227,674.54	418,397.28	326,311.83	1,319,759.99
16. <u>Reserve for Multi-Dwelling Escrow</u>	159,508.30	346.72		159,855.02
17. <u>Reserve for Planning and Escrow</u>	691,968.55	424,630.26	360,940.21	755,658.60
18. <u>Reserve for Off-Duty Employment - Police</u>	477,521.49	1,995,674.45	1,989,985.57	483,210.37
19. <u>Reserve Performance Bond Cash Deposit</u>	3,790,178.59	1,435,688.45	953,142.44	4,272,724.60
21. <u>Reserve for Leaf Bags</u>	1,881.65			1,881.65
22. <u>Reserve for DARE</u>	4,477.22	800.00	2,160.72	3,116.50
23. <u>Reserve for Detention Basin Maintenance</u>	200,224.54	485.46		200,710.00
24. <u>Reserve for Road Opening Permit</u>	69,062.50	29,050.00	23,350.00	74,762.50
25. <u>Reserve for Donation Food Bank</u>	9,398.10	15,750.00	16,659.30	8,488.80
26. <u>Reserve for Clerk's Office - Bid Bond Escrow</u>	38,275.22	54,950.00	35,878.00	57,347.22
27. <u>Recreation Trips</u>	40,655.81	90,885.05	76,307.49	55,233.37
28. <u>Reserve for Storm Recovery</u>	7.18	242,772.64	199,484.21	43,295.61
29. <u>Workers Comp Trust Fund</u>	9,319.14			9,319.14
30. <u>Workers Comp Self Insurance Fund</u>	491,758.33	295,981.89	252,228.10	535,512.12
31. <u>Reserve for Tree Removal</u>	395,406.93	109,670.00	59,420.00	445,656.93
32. <u>Reserve for Recreation Program</u>	38,263.06	18,760.50	22,417.12	34,606.44
33. <u>Accumulated Absence</u>	1,304,854.98	450,000.00	437,668.45	1,317,186.53
34. <u>Self Insurance Settlements</u>	722,370.84		195,352.58	527,018.26
Totals:	\$ 16,072,379.26	\$ 6,598,165.67	\$ 7,703,061.18	\$ 14,967,483.75

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

CY

Title of Liability to which Cash and Investments are Pledged	Audit Balance December 31, 2016	RECEIPTS				Disbursements	Balance December 31, 2017
		Assessments and Liens	Current Budget				
Assessment Serial Bond Issues:							
Assessment Bond Anticipation Note Issues:							
Other Liabilities							
Trust Surplus							
*Less Assets "Unfinanced"							

POST CLOSING TRIAL BALANCE - GENERAL CAPITAL FUND

AS AT DECEMBER 31, 2017

Title of Account	Debit	Credit
Est. Proceeds Bonds and Notes Authorized	4,154,965.05	xxxxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxxxx	4,154,965.05
Cash and Investments	5,992,133.85	
State Grant Receivable	1,900,000.00	
Due from State of New Jersey	125,000.00	
Due from CDBG		
Due from Current Fund		
Deferred Charges to Future Taxation:		
Unfunded	8,214,965.05	
Funded	34,537,651.15	
Bond Anticipation Notes Payable		4,060,000.00
General Serial Bonds		31,230,000.00
State of New Jersey Green Trust Fund		80,529.42
Infrastructure Loan		3,227,121.73
Capital Improvement Fund		10,390.00
Reserve for Library Roof Repair		164,000.00
Reserve to Pay ESIP Bonds		2,622.50
Reserve for Premium from Notes/Bonds		315,292.55
Reserve for State Grant		1,900,000.00
Reserve for High Point - Traffic Light		60,000.00
Improvements - Funded		2,057,011.32
Improvements - Unfunded		3,625,865.66
Encumbrance Payable		2,761,222.22
Due to Current Fund		
Fund Balance		1,275,694.65
Total	54,924,715.10	54,924,715.10

(Do not Crowd - add additional sheets)

CASH RECONCILIATION DECEMBER 31, 2017

	Cash		Less Checks	Cash Book
	*On Hand	On Deposit	Outstanding	Balance
Current	1,844,142.59	22,271,916.46	70,769.71	24,045,289.34
Trust - Animal Control Fund	100.00	7,057.36	395.42	6,761.94
Capital - General		6,037,843.74	45,709.89	5,992,133.85
Unemployment Trust		23,722.04	2.70	23,719.34
Regular Trust	13,505.30	15,151,662.75	197,684.30	14,967,483.75
Grant Trust Fund	3,051.00	562,785.60	11,060.04	554,776.56
Arena & Recreation Utility Operator	55,943.57	98,494.16	1,463.10	152,974.63
Arena & Recreation Utility Capital		72,672.33	28.86	72,643.47
CDBG - Escrow		97,356.45	35,000.00	62,356.45
Confiscated Funds Account		166,935.24		166,935.24
Daycare Trust		1,164,717.11	16,985.08	1,147,732.03
Payroll Deduction		265,336.17	12,438.09	252,898.08
Parking Utility	131.77	430,555.28	20.50	430,666.55
Municipal Open Space Trust Fund		381,830.00		381,830.00
Parking Capital		387,305.48	131.77	387,173.71
Woodhaven Escrow		2,118,717.99		2,118,717.99
COAH Fund		2,080,050.44		2,080,050.44
Total	1,916,874.23	51,318,958.60	391,689.46	52,844,143.37

*Include Deposits In Transit

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

REQUIRED CERTIFICATION

I hereby certify that all amounts shown in the "Cash on Deposit" column on Sheet 9 and 9(a) have been verified with the applicable bank statements, certificates, agreements or passbooks at December 31, 2017.

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 passbooks at December 31, 2017.

All "Certificates of Deposit" and "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: Chief Financial Officer

CY

CASH RECONCILIATION DECEMBER 31, 2017 (cont'd)
LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

<u>Current Fund</u>		BankRec
Amboy National Bank	177008	76,149.91
1st Constitution	9760107053	2,233,324.52
Amboy National - Tax Sweep Account	180033326	17,381,020.83
Amboy National Bank - Tax Account	142603	1,119,602.97
Columbia Bank	024801894	176,921.28
Amboy National	960900292	2,752.00
BCB Community Bank	2722900004	1,015,142.75
Investors Savings	489900186	213,905.30
Magyar Bank	863597	53,096.90
Total Current Fund		22,271,916.46
<u>General Capital Fund</u>		
Amboy National Bank	102253	100,000.00
Amboy National Bank	180036220	5,908,811.90
Amboy National Bank - 1991 Bond	148067	29,031.84
Total Capital Fund on Deposit		6,037,843.74
<u>Animal Control Fund</u>		
Amboy National Bank	140600	7,057.36
Total Animal Control Fund		7,057.36
<u>Unemployment Trust Fund</u>		
Amboy National Bank	140651	23,722.04
Total Unemployment Trust Fund	14002-9153-8	23,722.04
<u>Parking Utility</u>		
Amboy National Bank	180036113	226,381.58
Amboy National Bank	142573	50,000.00
1st Constitution	9760107053	154,173.70
Total Parking Utility		430,555.28
<u>Parking Capital</u>		
Amboy National Bank	168173	387,305.48
Total Parking Capital Fund		387,305.48
<u>COAH</u>		
Amboy National Bank	179299	1,109,085.49
Amboy National Bank	180424	889,438.53
Amboy National Bank	178136	50,000.00
Amboy National Bank	180036089	31,526.42
Total COAH Fund		2,080,050.44
		31,238,450.80

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.

CY

CASH RECONCILIATION DECEMBER 31, 2017 (cont'd)
LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

<u>Arena & Recreation - Capital</u>		
Amboy National Bank	180036055	72,672.33
Amboy National Bank	6145165	
Total Arena & Recreation - Capital		72,672.33
<u>Arena & Recreation Utility - Operation</u>		
Amboy National Bank	140570	89,189.49
1st Constitution	9760107053	9,304.67
Total Arena & Recreation Utility - Operation		98,494.16
<u>Grant Trust Fund</u>		
Amboy National Bank	142581	100,000.00
Amboy National Bank	180036022	462,785.60
Total Grant Trust Fund		562,785.60
<u>Community Development Block Grant</u>		
Amboy National Bank	6128627	97,356.45
Total Community Development Block Grant		97,356.45
<u>Confiscated Funds--Dedicated by Rider</u>		
Amboy National Bank	180035990	116,935.24
Amboy National Bank	142093	50,000.00
Total Confiscated Funds-Dedicated by Rider		166,935.24
<u>Regular Trust</u>		
ANB/Investors - Detention Basin	480203995/960900292	200,710.00
ANB - Nai - Regular Trust Account	142654	100,000.00
ANB - Regular Trust Sweep	180036147	2,863,716.92
ANB - Workers Comp Self Insurance	165816	535,747.73
ANB -Performance Escrow	0142263-302	4,259,589.04
ANB - Workers Comp Trust Fund	165840	9,322.84
1st Constitution	9760107053	1,275,140.53
ANB - Developers Escrow	0142638-301	746,772.66
ANB - Sommers	960200428	3,667,363.62
ANB - Multi-Dwelling Escrow	0102008-305	159,855.02
ANB - Inspection Fees	0151173-306	1,333,444.39
Total Regular Trust		15,151,662.75
TOTAL		16,149,906.53

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 January 1, 2017	2017 Budget Revenue Realized	Received	Cancelled	Transferred from Unappropriated	Balance December 31 2017
Body Armor Grant		7,731.06	7,731.06			
Bulletproof Vest Program	14,024.50		14,024.50			
Clean Communities		117,196.62	117,196.62			
Distracted Driving		5,500.00	4,950.00	550.00		
Drive Sober or Get Pulled Over	5,000.00	11,000.00	6,590.00	3,910.00		5,500.00
Drunk Driving Enforcement Fund		9,087.36	9,087.36			
Emergency Management Preparedness		16,400.00	7,000.00			9,400.00
HDSRF	4,213.00					4,213.00
Highway Safety Grant	360,447.21	80,878.00				441,325.21
Information & Assistance	1,500.00	6,000.00	6,000.00			1,500.00
Mental Health	875.00	3,500.00	3,500.00			875.00
Municipal Alliance	51,654.00	46,654.00	60,242.21	1,860.10		36,205.69
NJDCA-Sandy Non-Federal Cost Share	126,620.00		102,168.55			24,451.45
NJDOT Bike Path Rt 516	29,556.75		28,663.87	892.88		0.00
NJDOT Cottrell Rd Pedestrian Safety Impts	98,428.00		69,444.75			28,983.25
NJDOT Ferry Road	51,550.00		51,550.00			
NJDOT Pleasant Valley Road		341,291.00				341,291.00
NJDOT Texas Road	77,352.45		61,691.30	15,661.15		(0.00)
NJDOT Ticetown Road		331,728.00				331,728.00
NJDOT Trans Old Bridge Road	80,320.00		72,051.15	8,268.85		0.00

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

Grant	Balance January 1, 2017	2017 Budget Revenue Realized	Received	Cancelled	Transferred from Unappropriated	Balance December 31 2017
Physical Fitness	1,012.00	6,000.00	5,012.00			2,000.00
Recreational Opportunities for Ind. With Disabilities	5,960.00		5,960.00			
Recycling Tonnage Grant		90,976.00	90,975.83	0.17		(0.00)
Safe & Secure	17,328.00	60,000.00	27,500.00			49,828.00
Transportation Grant	3,733.00	17,918.00	16,871.00			4,780.00
TOTAL	929,573.91	1,151,860.04	768,210.20	31,143.15		1,282,080.60

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

Grant	Balance January 1, 2017	2016 ENC	Transferred from 2017 Budget Appropriations		Expended	Encumbrances	Cancellations	Balance December 31, 2017
			Budget	Appropriation By 40A:4-87				
Body Armor		7,798.07		7,731.06	7,798.07	7,731.06		0.00
Bulletproof Vest Partnership Grant	278.62							278.62
Clean Communities	76,768.28	11,750.16		117,196.62	103,620.84	10,233.65		91,860.57
Distracted Driving Grant				5,500.00	4,950.00		550.00	
Drive Sober or Get Pulled Over	5,000.00			11,000.00	7,365.00		3,960.00	4,675.00
Drunk Driving Enforcement Fund	11,193.53			9,087.36	4,181.85			16,099.04
Emergency Mgmt Preparedness				16,400.00	16,400.00			
Enhanced 9-1-1	57,928.24	1,129.92			14,194.11	1,766.59		43,097.46
HDSRF Grant		122,724.77				121,849.22		875.55
Highway Safety Grant	128,998.56	24,884.00	80,878.00		62,140.84	44,457.27		128,162.45
Information & Assistance Grant			6,000.00		6,000.00			
Manino Park Improvement	386,289.90							386,289.90
Mental Health	500.00	1,500.00	3,500.00		3,000.00	2,500.00		
Municipal Alliance Program	39,649.16	1,070.00	58,318.00		64,933.81	4,797.55	1,860.10	27,445.70
Municipal Court - Alcohol Rehabilitation	1,230.57							1,230.57
NJ DOT Bike Path (Rt 516)		816.93					816.93	
NJ DOT Cottrell Rd Ped Safety Impts	98,428.00				46,708.21	51,719.79		
NJ DOT Pleasant Valley Road				341,291.00				341,291.00
NJ DOT Ticetown Road			331,728.00					331,728.00
NJDOT Texas Road		13,145.77					13,145.77	
NJ DOT Trans Old Bridge Road	7,485.05						7,485.05	
Physical Fitness Grant	1,925.00	475.00	4,000.00	2,000.00	3,975.00	925.00		3,500.00
Recreational Opportunities for Individuals with Disabilities	2,050.00	817.15			2,280.00	587.15		0.00
Recycling Tonnage Grant	88,643.07	11,124.18	90,976.00		103,659.72	9,291.32		77,792.21
Safe & Secure Community Program	51,615.67	13,540.88	262,021.00		265,989.33	79.22		61,109.00

**SCHEDULE OF APPROPRIATED RESERVES FOR
FEDERAL AND STATE GRANTS (Cont.)**

Grant	Balance January 1, 2017	2016 ENC	Transferred from CY 2017 Budget Appropriations		Expended	Encumbrances	Cancellations	Balance December 31, 2017
			Budget	Appropriation By 40A:4-87				
SFSP Fire District Payments	2,866.00		22,053.00		24,919.00			
Transportation Grant			14,932.00	2,986.00	17,918.00			
Total	960,849.65	210,776.83	874,406.00	513,192.04	760,033.78	255,937.82	27,817.85	1,515,435.07

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

GRANT	BALANCE January 1, 2017	Transferred to 2017 Budget Appropriations			Received	Cancelled/ Transfers		Balance December 31, 2017
		Budget	Appropriation By 40A:4-87					
Recycling Tonnage Grant					65,484.27			65,484.27
Drunk Driving Enforcement Grant								
					65,484.27			65,484.27

LOCAL DISTRICT SCHOOL TAX*

CY

	Debit	Credit
Balance January 1, 2017	xxxxxxxxxx	xxxxxxxxxx
School Tax Payable # 85001-00	xxxxxxxxxx	
School Tax Deferred (NOT IN EXCESS OF 50% OF LEVY 2016-2017) 85002-00	xxxxxxxxxx xxxxxxxxxx	
Levy School Year July 1, 2017-June 30, 2018	xxxxxxxxxx	
Levy Calender Year 2017	xxxxxxxxxx	97,500,279.00
Paid	97,500,279.00	xxxxxxxxxx
Balance December 31, 2017	xxxxxxxxxx	xxxxxxxxxx
School Tax Payable # 85003-00		xxxxxxxxxx
School Tax Deferred (NOT IN EXCESS OF 50% OF LEVY 2017-2018) 85004-00		xxxxxxxxxx
	97,500,279.00	97,500,279.00

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

Must include unpaid requisitions.

MUNICIPAL OPEN SPACE TAX

	Debit	Credit
Balance January 1, 2017	xxxxxxxxxx	
2017 LEVY	xxxxxxxxxx	
Interest Earned	xxxxxxxxxx	
Expenditures		xxxxxxxxxx
Balance December 31, 2017		xxxxxxxxxx

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

	Debit	Credit
Balance January 1, 2017	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85031-00	XXXXXXXXXX	
School Tax Deferred (NOT IN EXCESS OF 50% OF LEVY 2016-2017) 85032-00	XXXXXXXXXX XXXXXXXXXX	
Levy School Year July 1, 2017-June 30, 2018	XXXXXXXXXX	
Levy Calander Year 2017	XXXXXXXXXX	
Paid		XXXXXXXXXX
Balance December 31, 2017	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85033-00		XXXXXXXXXX
School Tax Deferred (NOT IN EXCESS OF 50% OF LEVY 2017-2018) 85034-00		XXXXXXXXXX
# Must include unpaid requisitions		

REGIONAL HIGH SCHOOL TAX

	Debit	Credit
Balance January 1, 2017	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85041-00	XXXXXXXXXX	
School Tax Deferred (NOT IN EXCESS OF 50% OF LEVY 2016-2017) 85042-00	XXXXXXXXXX XXXXXXXXXX	
Levy School Year July 1, 2017-June 30, 2018	XXXXXXXXXX	
Levy Calander Year 2017	XXXXXXXXXX	
Paid		XXXXXXXXXX
Balance December 31, 2017	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85043-00		XXXXXXXXXX
School Tax Deferred (NOT IN EXCESS OF 50% OF LEVY 2017-2018) 85044-00		XXXXXXXXXX
# Must include unpaid requisition		

COUNTY TAXES PAYABLE

	Debit	Credit
Balance January 1, 2017	XXXXXXXXXX	XXXXXXXXXX
County Taxes 80003-01	XXXXXXXXXX	
Due County for Added and Omitted Taxes 80003-02	XXXXXXXXXX	
2017 Levy:	XXXXXXXXXX	XXXXXXXXXX
General County 80003-03	XXXXXXXXXX	27,854,504.38
County Library 80003-04	XXXXXXXXXX	
County Health	XXXXXXXXXX	
County Open Space Preservation	XXXXXXXXXX	2,264,778.09
Due County for Added & Omitted Taxes 80003-05	XXXXXXXXXX	254,198.26
Paid	30,373,480.73	XXXXXXXXXX
Balance December 31, 2017	XXXXXXXXXX	XXXXXXXXXX
County Taxes		XXXXXXXXXX
Due County for Added and Omitted Taxes		XXXXXXXXXX
	30,373,480.73	30,373,480.73

SPECIAL DISTRICT TAXES

	Debit	Credit
Balance January 1, 2017 80003-06	XXXXXXXXXX	
CY 2017 Levy:(List Each Type of District Tax Separately - See Footnote)	XXXXXXXXXX	XXXXXXXXXX
Fire (4) 81108-00 4,467,167.00	XXXXXXXXXX	XXXXXXXXXX
Sewer 81111-00	XXXXXXXXXX	XXXXXXXXXX
Water 81112-00	XXXXXXXXXX	XXXXXXXXXX
Sanitation	XXXXXXXXXX	XXXXXXXXXX
Cancelled	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
Total 2017 Levy: 80003-07	XXXXXXXXXX	4,467,167.00
Paid 80003-08	4,467,167.00	XXXXXXXXXX
Balance Decmber 31, 2017 80003-09		XXXXXXXXXX
Footnote: Please state the number of districts in each instance.	4,467,167.00	4,467,167.00

**STATE LIBRARY AID
RESERVE FOR MAINTENANCE OF FREE PUBLIC LIBRARY WITH STATE AID**

		DEBIT	CREDIT
Balance January 1, 2017	80004-01	XXXXXXXXXX	
State Library Aid Received in 2017	80004-02	XXXXXXXXXX	
Expended	80004-09		XXXXXXXXXX
Balance December 31, 2017	80004-10		XXXXXXXXXX

RESERVE FOR EXPENSE OF PARTICIPATION IN FREE COUNTY LIBRARY WITH STATE AID

Balance January 1, 2017	80004-03	XXXXXXXXXX	
State Library Aid Received in 2017	80004-04	XXXXXXXXXX	XXXXXXXXXX
Expended	80004-11		XXXXXXXXXX
Balance December 31, 2017	80004-12		XXXXXXXXXX

RESERVE FOR AID TO LIBRARY OR READING ROOM WITH STATE AID(N.J.S.A. 40:54-35)

Balance January 1, 2017	80004-05	XXXXXXXXXX	
State Library Aid Received in 2017	80004-06	XXXXXXXXXX	XXXXXXXXXX
Expended	80004-13		XXXXXXXXXX
Balance December 31, 2017	80004-12		XXXXXXXXXX

RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

Balance January 1, 2017	80004-07	XXXXXXXXXX	
State Library Aid Received in 2017	80004-08	XXXXXXXXXX	XXXXXXXXXX
Expended	80004-15		XXXXXXXXXX
Balance December 31, 2017	80004-16		XXXXXXXXXX

STATEMENT OF GENERAL BUDGET REVENUES CY 2017

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated 80101-	6,750,000.00	6,750,000.00	
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-			
Miscellaneous Revenue Anticipated	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Adopted Budget	11,822,151.00	13,297,186.88	1,475,035.88
Added by N.J.S. 40A:4-87(List on Sheet 17(a))	xxxxxxxxxx	xxxxxxxxxx	
Additional Revenue (Sheet 17(a))	513,192.04	513,192.04	
Total Miscellaneous Revenue Anticipated 80103-	12,335,343.04	13,810,378.92	1,475,035.88
Receipts from Delinquent Taxes 80104-	30,000.00	86,749.19	56,749.19
Amount to be Raised by Taxation:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(a)Local Tax for Municipal Purposes 80105-	33,526,601.00	xxxxxxxxxx	xxxxxxxxxx
(b)Addition to Local District School Tax 80106-		xxxxxxxxxx	xxxxxxxxxx
(c)MinimumLibraryTax 80121-	2,497,154.00	xxxxxxxxxx	xxxxxxxxxx
Total Amount to be Raised by Taxation 80107-	36,023,755.00	38,500,989.24	2,477,234.24
	55,139,098.04	59,148,117.35	4,009,019.31

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 14 or 17 on Sheet 22) 80108-00	xxxxxxxxxx	168,981,915.97
Amount to be Raised by Taxation	xxxxxxxxxx	xxxxxxxxxx
Local District School Tax 80109-00	97,500,279.00	xxxxxxxxxx
Unbilled FY 1993 School Taxes		
Vocational School District		xxxxxxxxxx
Regional School Tax 80119-00		xxxxxxxxxx
Regional High School Tax 80110-00		xxxxxxxxxx
County Taxes(Including Open Space Tax) 80110-00	30,119,282.47	xxxxxxxxxx
Due County for Added and Omitted Taxes 80112-00	254,198.26	xxxxxxxxxx
Special District Taxes (Fire Districts) 80113-00	4,467,167.00	xxxxxxxxxx
Municipal Open Space Tax 80120.00		
Reserve for Uncollected Taxes 80114-00	xxxxxxxxxx	1,860,000.00
Deficit in Required Collection of Current Taxes (or) 80115-00	xxxxxxxxxx	
Balance for Support of Municipal Budget (or) 80116-00	38,500,989.24	xxxxxxxxxx
*Excess Non-Budget Revenue (See Footnote) 80117-00		xxxxxxxxxx
*Deficit Non-Budget Revenue (See Footnote) 80118-00	xxxxxxxxxx	
	170,841,915.97	170,841,915.97

*These items are applicable only when there is no "Amount to be Raised by Taxation" in the "Budget" column of the statement at the top of this sheet. In such instances, any excess or deficit in the above allocation would apply to "Non-Budget Revenue" only.

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2017

2017 Budget as Adopted	80012-01	54,625,906.00
2017 Budget - Added by N.J.S. 40A:4-87	80012-02	513,192.04
Appropriated for 2017 (Budget Statement Item 9)	80012-03	55,139,098.04
Appropriated for 2017 by Emergency Appropriation (Budget Statement Item 9)	80012-04	30,000.00
Total General Appropriations (Budget Statement Item 9)	80012-05	55,169,098.04
Add: Overexpenditures (See Footnote)	80012-06	
Total Appropriations and Overexpenditures	80012-07	55,169,098.04
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	51,592,637.56
Paid or Charged-Reserve for Uncollected Taxes	80012-09	1,860,000.00
Reserved	80012-10	1,559,057.51
Total Expenditures	80012-11	55,011,695.07
Unexpended Balances Canceled (See Footnote)	80012-12	157,402.97

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 Balance Canceled"

SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

CY 2017 Authorizations		
N.J.S. 40A:4-46(After adoption of Budget)		
N.J.S. 40A:4-20(Prior to Adoption of Budget)		
Total Authorizations		
Deduct Expenditures:		
Paid or Charged		
Reserved		
Total Expenditures		

**RESULTS OF 2017 OPERATION
CURRENT FUND**

		Debit	Credit
Excess of Anticipated Revenues:		XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated	80013-01	XXXXXXXXXX	1,475,035.88
Delinquent Tax Collections	80013-02	XXXXXXXXXX	56,749.19
		XXXXXXXXXX	
Required Collection of Current Taxes	80013-03	XXXXXXXXXX	2,477,234.24
Unexpended Balances of 2017 Budget Appropriations	80013-04	XXXXXXXXXX	157,402.97
Miscellaneous Revenue Not Anticipated	81113-	XXXXXXXXXX	722,777.97
Miscellaneous Revenue Not Anticipated: Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	XXXXXXXXXX	
Payments in Lieu of Taxes on Real Property	81120-	XXXXXXXXXX	
Unexpended Balances of 2016 Appropriation ReservesOVEREXPENDITURE		XXXXXXXXXX	
Unexpended Balances of 2016 Appropriation Reserves	80013-05	XXXXXXXXXX	1,666,536.30
Prior Years Interfunds Returned in 2017	80013-06	XXXXXXXXXX	
Utility Appropriation Reserve Returned		XXXXXXXXXX	85,005.02
Cancellation of Tax Overpayments from Prior Years		XXXXXXXXXX	52,883.89
Cancellation of Prior Year Accounts Payable		XXXXXXXXXX	193,356.88
Deferred School Tax Revenue: (See School Taxes, Sheet 13 & 14)		XXXXXXXXXX	XXXXXXXXXX
Balance January 1, 2017	80013-07		XXXXXXXXXX
Balance December 31, 2017	80013-08	XXXXXXXXXX	
Deficit in Anticipated Revenues:		XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated	80013-09		XXXXXXXXXX
Delinquent Tax Collections	80013-10		XXXXXXXXXX
Miscellaneous Debits			XXXXXXXXXX
Required Collection of Current Taxes	80013-11		XXXXXXXXXX
Interfund Advances Originating in 2017	80013-12	92,719.00	XXXXXXXXXX
NSF			XXXXXXXXXX
			XXXXXXXXXX
Refund of Prior Year Revenue			XXXXXXXXXX
Misc. Result of Operations		3,587.44	XXXXXXXXXX
Deficit Balance-To Trial Balance (Sheet 3)	80013-13	XXXXXXXXXX	
Surplus Balance-To Surplus (Sheet 20)	80013-14	6,790,675.90	XXXXXXXXXX
		6,886,982.34	6,886,982.34

**SURPLUS - CURRENT FUND
2017**

		Debit	Credit
1. Balance January 1, 2017	80014-01	xxxxxxxxxx	\$ 9,572,180.69
2.		xxxxxxxxxx	
3. Excess Resulting from 2017 Operations	80014-02	xxxxxxxxxx	6,790,675.90
4. Amount Appropriated in the 2017 Budget - Cash	80014-03	6,750,000.00	xxxxxxxxxx
5. Amount Appropriated in 2017 Budget - with Prior Written Consent of Director of Local Government Services	80014-04		xxxxxxxxxx
6.			xxxxxxxxxx
7. Balance December 31, 2017	80014-05	9,612,856.59	xxxxxxxxxx
		16,362,856.59	16,362,856.59

**ANALYSIS OF BALANCE DECEMBER 31, 2017
(FROM CURRENT FUND - TRIAL BALANCE)**

Cash	80014-06		24,045,289.34
Investments	80014-07		
Sub-Total			24,045,289.34
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08		14,544,355.21
Cash Surplus	80014-09		9,500,934.13
Deficit in Cash Surplus	80014-10		
*Other Assets Pledged to Surplus:			
(1) Due from State of N.J. Senior Citizen and Veterans Deduction	80014-16	81,922.46	
Deferred Charges #	80014-12	30,000.00	
Cash Deficit #	80014-13		
Due From Family Day Care - Insurance			
Total Other Assets	80014-14		111,922.46
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS" WOULD ALSO BE PLEDGED TO CASH LIABILITIES.	80014-15		9,612,856.59

#MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2018 BUDGET.

(1)MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

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

N.J.S.A 40A:4-55.1 (Road and Bridges, etc.) and N.J.S. 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.

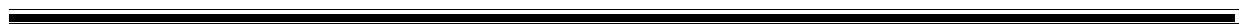
ACCELERATED TAX SALE/TAX LEVY SALE - CHAPTER 99

To calculate Underlying Tax Collection Rate For 2017

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)	.....	\$	168,981,915.97
LESS: Proceeds from Accelerated Tax Sale	.....	
NET Cash Collected	.....	\$	168,981,915.97
Line 5c (sheet 22) Total 2017 Tax Levy	.....	\$	169,564,983.73
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is	.....		99.66%



(2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22)	.....	\$	_____
LESS: Proceeds from Tax Levy Sale (excluding premium)	.....		_____
NET Cash Collected	.....	\$	_____
Line 5c (sheet 22) Total 2017 Tax Levy	.....	\$	_____
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by item 5c) is	.....		_____ %

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

	Debit	Credit
1. Balance January 1, 2017	xxxxxxxxxx	xxxxxxxxxx
Due From State of New Jersey	80,534.78	xxxxxxxxxx
Due to State of New Jersey	xxxxxxxxxx	
2. Sr. Citizens Deductions Per Tax Billings	421,000.00	xxxxxxxxxx
3. Veterans Deductions Per Tax Billings		xxxxxxxxxx
4. Sr. Citizens Deductions Allowed By Tax Collector	5,500.00	xxxxxxxxxx
5. Veterans Deductions Allowed By Tax Collector	7,250.00	
6. Prior Year Sr. Citizens & Veterans Deductions Allowed by Tax Collector	500.00	
7. Prior Year Sr. Citizens & Veterans Deductions Disallowed by Tax Collector	xxxxxxxxxx	14,549.28
8. Received in Cash from State	xxxxxxxxxx	408,893.87
9. Sr. Citizens Deductions Disallowed by Tax Collector		9,419.17
10. Veterans Deduction Disallowed By Tax Collector		
11. Balance December 31, 2017	xxxxxxxxxx	xxxxxxxxxx
Due From State of New Jersey	xxxxxxxxxx	81,922.46
Due to State of New Jersey		xxxxxxxxxx
	514,784.78	514,784.78

Calculation of Amount to be included on Sheet 22, Item 10-
CY 2017 Senior Citizens and Veterans Deductions Allowed

Line 2	<u>421,000.00</u>
Line 3	<u>-</u>
Line 4	<u>5,500.00</u>
Line 5	<u>7,250.00</u>
Sub-Total	<u>433,750.00</u>
Less: Line 7 & Line 10	<u>9,419.17</u>
To Line 10, Sheet 22	<u><u>424,330.83</u></u>

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

		Debit	Credit
Balance January 1, 2017		xxxxxxx	1,437,573.72
Taxes Pending Appeals		xxxxxxx	xxxxxxx
Interest Earned on Taxes Pending Appeals		xxxxxxx	xxxxxxx
Contested Amount of Liens Collected which are Pending State Appeal(Item 10C, Sheet 26)		xxxxxxx	
Interest Earned on Taxes Pending State Appeals		xxxxxxx	
Used in 2017 Budget			
Cash Paid To Appelants (Including 5% Interest from Date of Payment) Closed to Results of Operations (Portion of Appeal won by Municipality, including Interest)			xxxxxxx
			xxxxxxx
Balance December 31, 2017		1,437,573.72	xxxxxxx
Taxes Pending Appeals*		xxxxxxx	xxxxxxx
Interest Earned on Taxes Pending Appeals		xxxxxxx	xxxxxxx
		1,437,573.72	1,437,573.72

* Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by December 31, 2017.

Signature of Tax Collector

T-1607
License #

February 21, 2018
Date

**COMPUTATION OF APPROPRIATION:
RESERVE FOR UNCOLLECTED TAXES AND
AMOUNT TO BE RAISED BY TAXATION
IN 2018 MUNICIPAL BUDGET**

	2018	2017
1. Total General Appropriations for 2018 Municipal Budget Statement Item 8 (L) (Exclusive of Reserve for Uncollected Taxes) 80015-		XXXXXXXXXX
2. Local District School Tax- Billing 7/1-12/31 80016- School Budget Billing 1/1-6/30 80017-		XXXXXXXXXX
3. Vocational School Tax- Billing 7/1-12/31 80025- Billing 1/1-6/30 80026-		XXXXXXXXXX
4. Regional School District Tax- Billing 7/1-12/31 80018- Billing 1/1-6/30 80019-		XXXXXXXXXX
5. County Tax Billing 7/1-12/31 80020- Billing 1/1-6/30 80021-		XXXXXXXXXX
6. Special District Taxes (County Open Space Tax) Billing 7/1-12/31 80022- Billing 1/1-6/30 80023-		XXXXXXXXXX
7. Municipal Open Space Trust Fund Billing 7/1-12/31 80027- Billing 1/1-6/30 80028-		XXXXXXXXXX
8. Total General Appropriations & Other Taxes 80024-01		
9. Less Total Anticipated Revenues from CY 2018 in Municipal Budget (Item 5) 80024-02		
10. Cash Required from 2018 Taxes to Support Local Municipal Budget and Other Taxes 80024-03		
11. Amount of Item 10 Divided by ____ % [820024-04] Equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22) 80024-05		
Analysis of Item 11		
Local District School Tax (Amount Shown on Line 2 Above)		* May not be stated in an amount less than "actual" Tax of year CY 2017
Vocational School Tax (Amount Shown on Line 3 Above)		** Must be stated in the amount of the proposed budget submitted by the
Regional School District Tax (Amount Shown on Line 4 Above)		Local Board of Education to the Commissioner of Education on
County Tax (Amount Shown on Line 5 Above)		January 15, 2017 (Chap. 136, P.L. 1978). Consideration must be given to calendar
Special District Tax (County Open Space Tax) (Amount Shown on Line 6 Above)		year calculation.
Municipal Open Space Tax Amount Shown on Line 7 Above		
Tax in Local Municipal Budget		
Total Amount (See Line 11)		
12. Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8 (M)) (Item 11, Less Item 10) 80024-06		
Computation of "Tax in Local Municipal Budget"		NOTE:
Item 1 - Total General Appropriations		The amount of
Item 12-Appropriation: Reserve for Uncollected Taxes		anticipated revenues
Sub-Total		(Item 9) may never
Less: Item 9-Total Anticipated Revenues		exceed the total of
Amount to be Raised by Taxation in Municipal Budget 80024-07		Items 1 and 12.

ACCELERATED TAX SALE - CHAPTER 9C

**Calculation To Utilize Proceeds In Current Budget As Deduction
to Reserve For Uncollected Taxes Appropriation**

Note: This sheet should be completed only if you are conducting an accelerated tax sale for the first time in the current year.

A. **Reserve for Uncollected Taxes (sheet 25, Item 12)** \$ _____

B. Reserve for Uncollected Taxes Exclusion:
Outstanding Balance of Delinquent Taxes
(sheet 26, Item 14A)x% of
collection (Item 16) \$ _____

C. *TIMES*: % of increase of Amount to be
Raised by Taxes of Prior Year _____ %
[(2018 Estimated Total Levy - 2017 Total Levy)/2017 Total Levy]

D. **Reserve for Uncollected Taxes Exclusion Amount** \$ _____
[(B x C) + B]

E. **Net Reserve for Uncollected Taxes** \$ _____
Appropriation in Current Budget
(A-D)

2018 Reserve for Uncollected Taxes Appropriation Calculation (actual)

- 1. **Subtotal General Appropriations (item 8(L) budget sheet 29)** \$ _____
- 2. **Taxes not Included in the Budget (AFS 25, items 2 thru 7)** \$ _____
- Total** \$ _____
- 3. **Less: Anticipated Revenues (item 5, budget sheet 11)** \$ _____
- 4. **Cash Required** \$ _____
- 5. **Total Required at _____ % (items 4+6)** \$ _____
- 6. **Reserve for Uncollected Taxes (item 8(m) budget sheet 29)** \$ _____

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

			Debit	Credit
1 Balance January 1, 2017			1,610,656.55	XXXXXXXXXX
A. Taxes	83102-00	20,151.24	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83103-00	1,590,505.31	XXXXXXXXXX	XXXXXXXXXX
2. Canceled			XXXXXXXXXX	XXXXXXXXXX
A. Taxes		83105-00	XXXXXXXXXX	11,024.70
B. Tax Title Liens		83106-00	XXXXXXXXXX	
3. Transferred to Foreclosed Tax Title Liens:			XXXXXXXXXX	XXXXXXXXXX
A. Taxes		83108-00	XXXXXXXXXX	
B. Tax Title Liens		83109-00	XXXXXXXXXX	
4. Added Taxes		83110-00	72,413.28	XXXXXXXXXX
5. Added Tax Title Liens		83111-00		XXXXXXXXXX
6. Adjustment between Taxes(Other than current year) and Tax Title Liens:			XXXXXXXXXX	XXXXXXXXXX
A. Taxes - Transfers to Tax Title Liens		83104-00	XXXXXXXXXX	10,710.07
B. Tax Title Liens - Transfers from Taxes		83107-00	10,710.07	XXXXXXXXXX
7. Balance Before Cash Payments			XXXXXXXXXX	1,672,045.13
8. Totals			1,693,779.90	1,693,779.90
9. Balance Brought Down			1,672,045.13	XXXXXXXXXX
10. Collected:			XXXXXXXXXX	86,749.19
A. Taxes	83116-00	34,547.55	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83117-00	52,201.64	XXXXXXXXXX	XXXXXXXXXX
C. Reserve Pending Appeal				
11. Other Municipal Transfers				XXXXXXXXXX
12. 2017 Taxes Transferred to Tax Title Liens			145,522.64	XXXXXXXXXX
13. 2017 Taxes			680,542.67	XXXXXXXXXX
14. Balance December 31, 2017			XXXXXXXXXX	2,411,361.25
A. Taxes	83121-00	716,824.87	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83122-00	1,694,536.38	XXXXXXXXXX	XXXXXXXXXX
15. Totals			2,498,110.44	2,498,110.44

16. Percentage of Cash Collections to Adjusted Amount Outstanding (Item No. 10 divided by Item No. 9), is 5.19%
83124-00

17. Item No. 14 multiplied by percentage shown above is 125,149.65 and represents the maximum amount that may be anticipated in 2018.
83125-00

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

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

		Debit	Credit	
1.	Balance January 1, 2017	84101-00	12,549,800.00	xxxxxxxxxxx
2.	Foreclosed or Deeded in 2017		xxxxxxxxxxx	xxxxxxxxxxx
3.	Tax Title Liens	84103-00		xxxxxxxxxxx
4.	Taxes Receivable	84104-00		xxxxxxxxxxx
5A.		84102-00		xxxxxxxxxxx
5B.		84105-00	xxxxxxxxxxx	
6.	Adjustment to Assessed Valuation	84106-00		xxxxxxxxxxx
7.	Adjustment to Assessed Valuation	84107-00	xxxxxxxxxxx	
8.	Sales:		xxxxxxxxxxx	xxxxxxxxxxx
9.	Cash *	84109-00	xxxxxxxxxxx	
10.	Contract	84110-00	xxxxxxxxxxx	
11.	Mortgage	84111-00	xxxxxxxxxxx	
12.	Loss on Sales	84112-00	xxxxxxxxxxx	
13.	Gain on Sales	84113-00		xxxxxxxxxxx
14.	Balance December 31, 2017	84114-00	xxxxxxxxxxx	12,549,800.00
			12,549,800.00	12,549,800.00

CONTRACT SALES

		Debit	Credit	
15.	Balance January 1, 2017	84115-00		xxxxxxxxxxx
16.	2017 Sales from Foreclosed Property	84116-00		xxxxxxxxxxx
17.	Collected *	84117-00	xxxxxxxxxxx	
18.		84118-00	xxxxxxxxxxx	
19.	Balance December 31, 2017	84119-00	xxxxxxxxxxx	

MORTGAGE SALES

		Debit	Credit	
20	Balance January 1, 2017	84120-00		xxxxxxxxxxx
21	2017 Sales from Foreclosed Property	84121-00		xxxxxxxxxxx
22	*Collected	84122-00	xxxxxxxxxxx	
23		84123-00	xxxxxxxxxxx	
24	Balance December 31, 2017	84124-00	xxxxxxxxxxx	
Analysis of Sale of Property				

*Total Cash Collected in 2017 (84125-00) _____
 Realized in 2017 Budget _____
 To Results of Operation(Sheet 19) _____

DEFERRED CHARGES

-MANDATORY CHARGES ONLY-

CURRENT, TRUST, AND GENERAL CAPITAL FUNDS

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

<u>Caused By</u>	Amount December 31, 2016 per Audit <u>Report</u>	Amount in CY 2017 <u>Budget</u>	Amount Resulting From CY 2017	Balance as at <u>December 31, 2017</u>
1. Emergency Authorization- Municipal *	\$ _____	_____	30,000.00	30,000.00
2. _____	\$ _____	_____	_____	_____
3. Public Defender	\$ 381.04	3,000.00	(26.60)	3,354.44
4. Over exp of App Reserve	\$ _____	_____	_____	_____
5. Snow Emergency	\$ _____	_____	_____	_____
6. _____	\$ _____	_____	_____	_____
7. _____	_____	_____	_____	_____
8. _____	\$ _____	_____	_____	_____
9. _____	\$ _____	_____	_____	_____
10. _____	_____	_____	_____	_____
11. _____	_____	_____	_____	_____
12. _____	\$ _____	_____	_____	_____
13. _____	_____	_____	_____	_____
14. _____	_____	_____	_____	_____
15. _____	_____	_____	_____	_____
16. _____	_____	_____	_____	_____
17. _____	_____	_____	_____	_____
18. _____	_____	_____	_____	_____
19. _____	_____	_____	_____	_____

* 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. 40A:2-3 OR N.J.S. 40A:2-51

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

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

<u>In Favor Of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	<u>Appropriated for in Budget of CY 2018</u>
1. _____	_____	_____	_____	_____
2. _____	_____	_____	_____	_____
3. _____	_____	_____	_____	_____
4. _____	_____	_____	_____	_____

N.J.S. 40A:4-55 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

CY

Date	Purpose	Amount Authorized	*Not Less Than 1/5 of Amount Authorized	Balance December 31, 2016	REDUCED IN CY 2017		Balance December 31, 2017
					By 2017 Budget	Canceled by Resolution	
	NONE						
TOTALS							

Sheet 29

It is hereby certified that all outstanding "Special Emergency" appropriations have been adopted by the governing body in full compliance with N.J.S. 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 shown in the column "Balance December 31, 2017" must be entered here and then raised in the CY 2018 Budget.

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

CY

Date	Purpose	Amount Authorized	*Not Less Than 1/5 of Amount Authorized	Balance December 31, 2016	REDUCED IN 2017		Balance December 31, 2017
					By 2017 Budget	Canceled by Resolution	
	NONE						
TOTALS							
				80027-00	80028-00		

Sheet 30

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

Chief Financial Officer

* Not Less than one-third (1/3) of amount authorized but not more than the amount shown in the column "Balance December 31, 2017" must be entered here and then raised in the CY 2018 Budget.
 Sheet 30

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2018 DEBT SERVICE FOR BOND
(COUNTY)(MUNICIPAL) GENERAL CAPITAL BONDS**

		Debit	Credit	2018 Debt Service
Outstanding January 1, 2017	80033-01	xxxxxxxxxx	16,415,000.00	
Issued	80033-02	xxxxxxxxxx	19,520,000.00	
Paid	80033-03	4,705,000.00	xxxxxxxxxx	
Paid by O/S				
Paid through Refunding				
Outstanding, December 31, 2017	80033-04	31,230,000.00	xxxxxxxxxx	
		35,935,000.00	35,935,000.00	
2018 Bond Maturities - General Capital Bonds			80033-05	4,125,000.00
*2018 Interest on Bonds		80033-06	685,281.24	
ASSESSMENT SERIAL BONDS				
Outstanding January 1, 2017	80033-07	xxxxxxxxxx		
Issued	80033-08	xxxxxxxxxx		
Paid	80033-09		xxxxxxxxxx	
Outstanding, December 31, 2017	80033-10		xxxxxxxxxx	
2018 Bond Maturities - Assessment Bonds			80033-11	
*2018 Interest on Bonds		80033-12		
Total "Interest on Bonds - Debt Service" (*Items)			80033-13	685,281.24

LIST OF BONDS ISSUED DURING CY 2017

Purpose	CY 2018 Maturity	Amount Issued	Date of Issue	Interest Rate
2017 General Obligation Bonds	2,550,000.00	19,520,000.00	03/30/2017	Various
Total	2,550,000.00	19,520,000.00		
	80033-14	80033-15		

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2018 DEBT SERVICE FOR BOND**

GREEN TRUST LOANS

		Debit	Credit	CY 2018 Debt Service
Outstanding January 1, 2017	80033-01	xxxxxxxxxx	149,195.91	
Issued	80033-02	xxxxxxxxxx		
Paid	80033-03	68,666.49	xxxxxxxxxx	
Paid by O/S				
Outstanding, December 31, 2017	80033-04	80,529.42	xxxxxxxxxx	
		149,195.91	149,195.91	
2018 Loan Maturities			80033-05	49,937.71
*2018 Interest on Loans	80033-06		1,262.89	
EDA LOAN				
Outstanding January 1, 2017	80033-07	xxxxxxxxxx		
Issued	80033-08	xxxxxxxxxx		
Paid	80033-09		xxxxxxxxxx	
Outstanding, December 31, 2017	80033-10		xxxxxxxxxx	
2018 Loan Maturities			80033-11	
* 2018 Interest on Loans	80033-12			
MCIA LOAN				
Outstanding January 1, 2017	80033-07	xxxxxxxxxx		
Issued	80033-08	xxxxxxxxxx		
Paid	80033-09		xxxxxxxxxx	
Outstanding, December 31, 2017	80033-10		xxxxxxxxxx	
2018 Loan Maturities			80033-11	
* 2018 Interest on Loans	80033-12			
LIST OF BONDS ISSUED DURING 2017				
Purpose	2018 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2018 DEBT SERVICE FOR BOND
INFRASTRUCTURE LOANS**

		Debit	Credit	2018 Debt Service
Outstanding January 1, 2017	80033-01	xxxxxxxxxx	3,723,520.08	
Issued	80033-02	xxxxxxxxxx		
Paid	80033-03	496,398.35	xxxxxxxxxx	
Outstanding, December 31, 2017	80033-04	3,227,121.73	xxxxxxxxxx	
		3,723,520.08	3,723,520.08	
2018 Infrastructure Loan Maturities			80033-05	508,416.73
*2018 Interest on Infrastructure Loans		80033-06	64,512.50	
ASSESSMENT SERIAL BONDS				
Outstanding January 1, 2017	80033-07	xxxxxxxxxx		
Issued	80033-08	xxxxxxxxxx		
Paid	80033-09		xxxxxxxxxx	
Outstanding, December 31, 2017	80033-10		xxxxxxxxxx	
2018 Bond Maturities - Assessment Bonds			80033-11	
*2018 Interest on Bonds		80033-12		
Total "Interest on Bonds - Debt Service" (*Items)			80033-13	

LIST OF INFRASTRUCTURE LOANS ISSUED DURING 2017				
Purpose	CY 2018 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				

80033-14 80033-15

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2018 DEBT SERVICE FOR BONDS**

TYPE I SCHOOL TERM BONDS

		Debit	Credit	2018 Debt Service
Outstanding January 1, 2017	80034-01	xxxxxxxxxx		
Paid	80034-02		xxxxxxxxxx	
Outstanding, December 31, 2017	80034-03		xxxxxxxxxx	
2018 Bond Maturities - Term Bonds	80034-04			Rider to Budget
* 2018 Interest on Bonds	80034-05			
TYPE I SCHOOL SERIAL BOND				
Outstanding January 1, 2017	80034-06	xxxxxxxxxx		
Issued	80034-07	xxxxxxxxxx		
Paid	80034-08		xxxxxxxxxx	
Outstanding, December 31, 2017	80034-09		xxxxxxxxxx	
2018 Interest on Bonds			80034-10	
* 2018 Bonds Maturities - Serial Bonds			80034-11	
Total "Interest on Bonds - Type I School Debt Service" (*Items)			80034-12	

LIST OF BONDS ISSUED DURING 2017

Purpose	2018 Maturity -01	Amount Issued -02	Date of Issue	Interest Rate
Total	80035-			

2018 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

		Outstanding December 31, 2017	2018 Interest Requirement
1. Emergency Notes	80036-	\$ _____	\$ _____
2. Special Emergency Note	80037-	\$ _____ -	\$ _____
3. Tax Anticipation Notes	80038-	\$ _____	\$ _____
4. Interest on Unpaid State & County Taxes	80039-	\$ _____	\$ _____
5. _____		\$ _____	\$ _____
6. _____		\$ _____	\$ _____

DEBT SERVICE SCHEDULE FOR NOTES(OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding December 31, 2017	Date of Maturity	Rate of Interest	2018 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1								
2 Bond Anticipation Notes	1,600,000.00	04/26/2011	560,000.00	04/11/2018	1.00%	20,000.00	5,600.00	
3 Bond Anticipation Notes	3,500,000.00	11/09/2017	3,500,000.00	04/11/2018	1.50%	350,000.00	22,166.67	
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
Total			4,060,000.00			370,000.00	27,766.67	

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

80051-01

80051-02

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

Memo: Refunding Bond Anticipation Nots should be separately listed and totaled.

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

All notes with an original date of issue of 2014 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2017 or written intent of permanent financing submitted with statement.

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

DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding December 31, 2017	Date of Maturity	Rate of Interest	2018 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1								
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"

80051-01

80051-02

Assessment Note with an original date of issue of December 31, 2012 or prior must be appropriated in full in the 2015 Dedicated Assessment Budget or written intent of permanent financing submitted with statement.

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

(Do Not Crowd - add additional Sheets)

CY

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Lease Obligation Outstanding December 31, 2017	2018 Budget Requirement	
		For Principal	For Interest/Fees
1 2014 MCIA Lease	126,193.59	59,316.36	3,948.49
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
Total	126,193.59	59,316.36	3,948.49

80051-01

80051-02

(Do Not Crowd - add additional Sheets)

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

Ordinance Number	IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2017				2017 Authorizations	Encumbered	Expended	2017 Authorizations Canceled	Balance - December 31, 2017		
		Funded	Unfunded	Funded	Unfunded					Total	Funded	Unfunded
		97-12	Imaging System		195.75							
00-35	Global Landfill Closure		6,195.44						6,195.44		6,195.44	
02-22	Various Recreation Improvements	4,534.55		647.06					5,181.61	5,181.61		
17-03	Road Improvements	194,620.00							194,620.00	194,620.00		
08-04	Various Recreation Improvements	8,332.60							8,332.60	8,332.60		
11-04	Various Improvements & Acq of Equipment	33,970.87							33,970.87	33,970.87		
09-05	Various Capital Improvements	155,652.61		18,537.76		18,537.76	9,600.00		146,052.61	146,052.61	0.00	
33-05	Park Improvements	336,937.82		3,840.00			6,440.00		334,337.82	334,337.82	0.00	
34-05	Building Improvements	112,913.65		14,368.49			14,368.49		112,913.65	112,913.65	0.00	
35-05	Road & Drainage	405,724.35							405,724.35	405,724.35	0.00	
36-05	Technology		76,912.80		18,190.13			47,355.18	47,747.75	46,960.45	787.30	
56-06,22-07	Building Improvements		125,708.52		1.53	34,163.00	6,937.00		84,610.05	81,212.87	3,397.18	
58-06	Technology	65,000.00		45,430.66		45,430.66			65,000.00	65,000.00		
08-09	Various Capital Improvements		279,552.60		93,045.72	39,424.00	96,887.15		236,287.17	26,751.75	209,535.42	
09-13	Various Capital Improvements		75,303.49		15,900.00	15,900.00	4,145.26	60,887.53	10,270.70	10,270.70		
09-19	2009 Various Capital Improvements		399,515.34						399,515.34		399,515.34	
10-21	2010 Various Capital Improvements		289,462.33		760.05	4,382.30	6,830.93		279,009.15	26,642.59	252,366.56	
12-16	2012 Various Capital Improvements		134,181.69		14,135.50	39,881.03	18,718.40	50,000.00	39,717.76		39,717.76	
13-10	2013 Various Capital Improvements		341,946.77		152,604.10	14,550.00	142,637.00	20,000.00	317,363.87	16,837.89	300,525.98	

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

Ordinance Number	IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2017				2017 Authorizations	Encumbered	Expended	Authorizations Canceled	Balance - December 31, 2017		
				Encumbered						Total	Funded	Unfunded
		Funded	Unfunded	Funded	Unfunded							
14-08	2014 Various Capital Improvements		765,943.61		25,415.00		-8,319.13	451,503.69	348,174.05	298,548.87	49,625.18	
14-17	ESIP Improvement Program	14,346.71	300,000.00	1,696,131.94		272,375.09	1,720,051.64		18,051.92		18,051.92	
14-21	Public Safety Communications System		287,355.16		2,171,910.47	320,391.94	1,900,766.13		238,107.56	238,107.56		
15-04	2015 Various Capital Improvements		595,965.63		95,030.75	180,524.89	-26,893.89	109,490.37	427,875.01	4,812.01	423,063.00	
15-10	Library Generator		202,663.82		15,935.77		11,812.22		206,787.37	537.37	206,250.00	
16-04	2016 Various Capital Improvements		1,541,313.88		1,158,193.59	696,293.17	1,358,415.64	3,756.34	641,042.32		641,042.32	
17-01	2017 Various Capital Improvements					3,998,000.00	1,079,368.38	1,842,839.36	1,075,792.26		1,075,792.26	
		1,332,033.16	5,422,216.83	1,778,955.91	3,761,122.61	3,998,000.00	2,761,222.22	7,152,591.38	695,637.93	5,682,876.98	2,057,011.32	3,625,865.66

Sheet 35a

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

**GENERAL CAPITAL FUND
STATEMENT OF CAPITAL SURPLUS
2017**

		Debit	Credit
Balance January 1, 2017	80029-01	xxxxxxxxxx	1,275,694.65
Accrued Interest on Refunding Bond		xxxxxxxxxx	
Funded Improvement Authorizations Canceled		xxxxxxxxxx	
Premium on Notes			
Refunds/Receipts of previously cancelled Ordinances			
Leasehold Balance			
Appropriated to Finance Preliminary Eng Fees Geick Park Ph 3	80029-02		xxxxxxxxxx
Appropriated to 2017 Budget Revenue	80029-03		xxxxxxxxxx
Balance December 31, 2017	80029-04	1,275,694.65	xxxxxxxxxx
		1,275,694.65	1,275,694.65

BONDS ISSUED WITH A COVENANT OR COVENANTS

1. Amount of Serial Bonds Issued Under Provisions of Chapter 233, P.L. 1934, Chapter 268, P.L. 1934, Chapter 428, P.L. 1933 or Chapter 77, Article VI-A, P.L. 1935, with Covenant or Covenants; Outstanding December 31, 2017 \$ _____
2. Amount of Cash in Special Trust Fund as of December 31, 2017 (No \$ _____
3. Amount of Bonds Issued Under Item 1 Maturing in 2018 \$ _____
4. Amount of Interest on Bonds with a Covenant-2018 Requirement \$ _____
5. Total of 3 and 4 - Gross Appropriation \$ _____
6. Less Amount of Special Trust Fund to be Used \$ _____
7. Net Appropriation Required \$ _____

NOTE A: This amount to be supported by confirmation from bank or banks.

Footnote: Any formula other than the one shown above and required to be used by covenant or covenants is to be attached hereto.

Item 5 must be shown as an item of appropriation, short extended, with Item 6 shown directly following as a deduction and with the amount of Item 7 extended into the 2018 appropriation column.

SHEETS 40 to 68, INCLUSIVE, PERTAIN TO

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 calendar year 2017, please observe instructions of Sheet 2.

Bonds and Notes Authorized but Not Issued must be disclosed in the Utility Capital Section in the same manner as set forth in General Capital Fund on Sheet 8

POST CLOSING

**TRIAL BALANCE - GOLF UTILITY FUND
AS AT DECEMBER 31, 2017
Operating and Capital Sections
(Separately Stated)**

Cash Liabilities Must be Subtotaled and Subtotal Must be Marked with "C"

Title of Account	Debit	Credit
Assets		
Cash		
Investments		
Due From Golf Capital		
Liabilities		
Encumbrance Payable		
Due to Current		
Appropriation Reserve		
Sub-Total Liabilities ("C")		
Fund Balance		
<u>CAPITAL FUND</u>		
Assets		
Cash		
Due To Current Fund		
Due From Golf Utility		
Estimated Proceeds Bonds & Notes Auth Not Issued		
Fixed Capital Collected		
Liabilities		
Reserve For Amortization		
Improvement Authorization		

(Do not Crowd - add additional sheets)

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

Title of Liability to which Cash and Investments are Pledged	Audit Balance December 31, 2016	RECEIPTS					Disbursements	Balance December 31, 2017
		Assessments and Liens	Operating Budget					
Assessment Serial Bond Issues:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Assessment Bond Anticipation Note Issues:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Other Liabilities								
Trust Surplus								
*Less Assets "Unfinanced"	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx

Sheet 43

*Show as red figure

**SCHEDULE OF WATER UTILITY BUDGET - 2017
BUDGET REVENUES**

Source	Budget	Received in Cash	
Operating Surplus Anticipated	91301-		
Operating Surplus Anticipated with Consent of Director of Local Govt. Services	91302-		
Rents	91303-		
Fire Hydrant Service	91304-		
Miscellaneous	91305-		
Added by N.J.S. 40A:4-87: (List)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Subtotal			
Deficit (General Budget)**	91306-		
	91307-		

**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 46.

STATEMENT OF BUDGET APPROPRIATIONS

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

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"

**STATEMENT OF 2017 OPERATION
WATER UTILITY**

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2017 Water Utility Budget contained either an item of revenue "Deficit (General Budget)" or an item of appropriation "Surplus (General Budget)".
Section 2 Should be filled out in every case.

SECTION 1:

Revenue Realized:	XXXXXXXXXX	
Budget Revenue (Not Including "Deficit(General Budget)")		
Miscellaneous Revenue Not Anticipated		
2016 Appropriation Reserves Canceled*		
Total Revenue Realized		
Expenditures:	XXXXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXXXX	
Paid or Charged		
Reserved		
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Overexpenditure of Appropriation Reserve		
Total Expenditures		
Less:Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		
Excess		
Budget Appropriation - Surplus(General Budget)**		
Balance of "Result of 2017 Operation"		
Remainder =		
("Excess in Operations" - Sheet 47)		
Deficit		
**Anticipated Revenue - Deficit (General Budget)		
Balance of "Result of 2017 Operation"		
Remainder =		
(Operating Deficit - to Trial Balance" - Sheet 47)		

SECTION 2:

The following Item of 2016 Appropriation Reserves Canceled in 2017" Is Due to the Current Fund TO THE EXTENT OF the amount Received and Due from the General Budget of 2017 for an Anticipated Deficit in the Water Utility for 2016:

2016 Appropriation Reserves Canceled in 2017		
Less: Anticipated Deficit in 2016 Budget-Amount Received and Due from Current Fund - If none, enter "None"		
Excess(Revenue Realized)**		

**Item must be shown in same amount on Sheet 45

RESULT OF 2017 OPERATIONS WATER UTILITY

	Debit	Credit
Excess of Anticipated Revenues:	XXXXXXXXXX	
Unexpended Balance of Appropriations	XXXXXXXXXX	
Miscellaneous Revenue Not Anticipated	XXXXXXXXXX	
Unexpended Balance of 2010 Appropriation Reserves	XXXXXXXXXX	
Deficit in Anticipated Revenue		XXXXXXXXXX
Deficit Balance-To Trial Balance	XXXXXXXXXX	
Excess to Balance-To Surplus		XXXXXXXXXX
See _restriction in amount on Sheet-46, Section 2		

OPERATING SURPLUS - WATER UTILITY

	Debit	Credit
Balance January 1, 2017	XXXXXXXXXX	
Excess Resulting from 2010 Operation	XXXXXXXXXX	
Amount Appropriated in the 2010 Budget - Cash		XXXXXXXXXX
Amount Appropriated in 2010 Budget - with Prior Written Consent of Director of Local Government Services		XXXXXXXXXX
Balance December 31, 2017		XXXXXXXXXX

**ANALYSIS OF BALANCE December 31, 2017
(FROM WATER UTILITY - TRIAL BALANCE)**

Cash	
Investments	
Interfund Account Receivable	
Sub-Total	
Deduct Cash Liabilities Marked with "C" on Trial Balance	
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	
*Other Assets Pledged to Surplus:	
#Deferred Charges	
#Operating Deficit	
Total Other Assets	

#MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2011 BUDGET.

* In The Case Of A "Deficit In Cash Surplus", "Other Assets" Would Also Be Pledged To Cash Liabilities.

SCHEDULE OF WATER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2016 \$ _____

Increased by:

Water Rents Levied \$ _____

Decreased by:

Collections \$ _____

Overpayment applied \$ _____

Transfer to Water Liens \$ _____

Other \$ _____

Balance December 31, 2017 \$ _____ -

SCHEDULE OF _____ LIENS

Balance December 31, 2016 \$ _____

Increased by:

Transfers from Accounts Receivable \$ _____

Penalties and Costs \$ _____

Other \$ _____

\$ _____ -

Decreased by:

Collections \$ _____

Other \$ _____

\$ _____ -

Balance December 31, 2017 \$ _____ -

DEFERRED CHARGES

-MANDATORY CHARGES ONLY- WATER UTILITY FUND

(Do not include the emergency authorizations pursuant to N.J.S. 40A:4-55,

	<u>Caused By</u>	Amount December 31, 2009 per Audit Report	Amount in 2017 Budget	Amount Resulting From 2017	Balance as at December 31, 2017
1.	Emergency Authorization- Municipal *	\$ _____	_____	_____	_____
2.	Emergency Authorizations- Schools	\$ _____	_____	_____	_____
3.	_____	\$ _____	_____	_____	_____
4.	_____	_____	_____	_____	_____
5.	_____	\$ _____	_____	_____	_____
6.	_____	_____	_____	_____	_____
7.	_____	_____	_____	_____	_____
8.	_____	\$ _____	_____	_____	_____
9.	_____	_____	_____	_____	_____
10.	_____	_____	_____	_____	_____
11.	_____	_____	_____	_____	_____
12.	_____	_____	_____	_____	_____
13.	_____	_____	_____	_____	_____
14.	_____	_____	_____	_____	_____
15.	_____	_____	_____	_____	_____

* 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. 40A:2-3 OR N.J.S. 40A:2-51

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

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

	<u>In Favor Of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	Appropriated for in Budget of <u>2018</u>
1.	_____	_____	_____	_____	_____
2.	_____	_____	_____	_____	_____
3.	_____	_____	_____	_____	_____
4.	_____	_____	_____	_____	_____

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2018 DEBT SERVICE FOR BONDS
WATER UTILITY ASSESSMENT BONDS**

	Debit	Credit	2018 Debt Service
Outstanding January 1, 2017	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding, December 31, 2017		XXXXXXXXXX	
2018 Bond Maturities - Assessment Bonds			\$
2018 Interest on Bonds*		\$	
WATER UTILITY CAPITAL BONDS			
Outstanding January 1, 2017	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding, December 31, 2017		XXXXXXXXXX	
2018 Bond Maturities - Capital Bonds			\$
2018 Interest on Bonds*			\$

INTEREST ON BONDS - WATER UTILITY BUDGET

2018 Interest on Bonds (*Items)			
Less: Interest Accrued to 12/31/17 (Trial Balance)		\$	
Subtotal		\$	
Add: Interest to be Accrued as of 12/31/18		\$	
Required Appropriation 2018		\$	\$

LIST OF BONDS ISSUES DURING 2017

Purpose	2018 Maturity	Amount Issued	Date of Issue	Interest Rate

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

	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding December 31, 2017	Date of Maturity	Rate of Interest	CY 2018		
							Budget Requirement		
							For Principal	For Interest **	
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									

Sheet 50

INTEREST ON NOTES - _____ UTILITY BUDGET	
2018	Interest on Notes
	Less: Interest Accrued to December 31, 2017 (Trial Balance)
	Subtotal
	Add: Interest to be Accrued as of December 31, 2018
	Required Appropriation - CY 2018

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

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

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

All notes with an original date of issue of 1990 or prior required one legal payable installment to be budgeted if it is contemplated that such notes will be renewed in TY 2009 or written intent of permanent financing submitted.

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

(DO NOT CROWD -ADD ADDITIONAL SHEETS)

DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount		Rate of Interest	2018 Budget Requirement		Interest Computed To (Insert Date)
				of Note Outstanding December 31, 2017	Date of Maturity		For Principal	For Interest **	
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									

Sheet 51

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

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

Utility Assessment Notes with an original date of issue of December 31, 2017 or prior must be appropriated in full in the CY 2018 Dedicated utility Assessment Budget or written intent of permanent financing submitted.

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

CY

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Lease Obligation Outstanding December 31, 2017	2018 Budget Requirement	
		For Principal	For Interest/Fees
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
Total			

80051-01

80051-02

Sheet 51a

(Do Not Crowd - add additional Sheets)

WATER UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

		Debit	Credit
Balance January 1, 2017	80031-01	xxxxxxxxxx	
*Received from 2017 Budget Appropriation	80031-02	xxxxxxxxxx	
		xxxxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	80031-03	xxxxxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:		xxxxxxxxxx	xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
Appropriated to Finance Improvement Authorizations	80031-04		xxxxxxxxxx
			xxxxxxxxxx
Balance December 31, 2017			xxxxxxxxxx

WATER UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

		Debit	Credit
Balance January 1, 2017			-
*Received from 2017 Budget Appropriation			
*Received from 2017 Emergency Appropriation			
Appropriated to Finance Improvement Authorizations			xxxxxxxxxx
			xxxxxxxxxx
Balance December 31, 2017		-	xxxxxxxxxx

**UTILITY FUND
CAPITAL IMPROVEMENTS AUTHORIZED IN 2017
AND DOWN PAYMENTS (N.J.S. 40A:2-11)
UTILITIES ONLY**

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of SFY 2017 or Prior Years

**WATER UTILITY CAPITAL FUND
STATEMENT OF CAPITAL SURPLUS**

2017

		Debit	Credit
Balance January 1, 2017	80029-01	XXXXXXXXXX	
Premium on Sale of Bonds		XXXXXXXXXX	
Funded Improvement Authorizations Canceled		XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations	80029-02		XXXXXXXXXX
Appropriated to 2010 Budget Revenue	80029-03		XXXXXXXXXX
Balance December 31, 2017	80029-04		XXXXXXXXXX

Bonds and Notes Authorized but Not Issued must be disclosed in the Utility Capital Section in the same manner as set forth in General Capital Fund on Sheet 8

POST CLOSING

TRIAL BALANCE - ARENA/RECREATION UTILITY FUND

AS AT DECEMBER 31, 2017

Operating and Capital Sections

(Separately Stated)

Cash Liabilities Must be Subtotalled and Subtotal Must be Marked with "C"

Title of Account	Debit	Credit
<u>OPERATING FUND</u>		
Assets		
Cash	152,174.63	
Change Fund	800.00	
Total Cash & Investments	152,974.63	
Emergency Appropriation		
Def. Chg. - Operating Deficit		
Liabilities		
Appropriation Reserves		112,086.46
Accounts Payable - Prior Year		
Sales Tax Payable		21.77
Special Emergency Notes Payable		
Due to Current Fund		
Reserve for Accrued Interest		2,800.00
Encumbrances Payable		25,975.38
Sub-Total Liabilities ("C")		140,883.61
Fund Balance		12,091.02
Totals	152,974.63	152,974.63
<u>CAPITAL FUND</u>		
Est. Proceeds Bonds and Notes Authorized	788,350.00	xxxxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxxxx	788,350.00
Assets		
Cash	72,643.47	
Investments		
Fixed Capital Auth & Incompleted	1,496,250.00	
Fixed Capital Completed	2,149,805.94	
Liabilities		
Due to Current Fund		
Reserve for Amortization		2,368,705.94
Deferred Reserve for Amortization		9,000.00
Bond Anticipation Notes		
General Serial Bonds		480,000.00
Improvement Authorization - Funded		35,391.81
Improvement Authorization - Unfunded		785,574.00
Encumbrances Payable		574.66
Fund Balance		13,053.71
Capital Improvement Fund		26,399.29
Totals	4,507,049.41	4,507,049.41

CY

Bonds and Notes Authorized but Not Issued must be disclosed in the Utility Capital Section in the same manner as set forth in General Capital Fund on Sheet 8

POST CLOSING

**TRIAL BALANCE - PARKING UTILITY FUND
AS AT DECEMBER 31, 2017
Operating and Capital Sections
(Separately Stated)**

Cash Liabilities Must be Subtotalled and Subtotal Must be Marked with "C"

Title of Account	Debit	Credit
Assets		
Cash	430,666.55	
Investments		
Due From Parking Capital		
Due from CDBG		
Due from Current Fund		
Liabilities		
Due to Board of Education		238.00
Reserve for Refunds Payable		
Encumbrance Payable		38,013.50
Accounts Payable		4,100.00
Appropriation Reserve		17,061.81
Sub-Total Liabilities ("C")		59,413.31
Fund Balance		371,253.24
Totals	430,666.55	430,666.55
<u>CAPITAL FUND</u>		
Assets		
Cash	387,173.71	
Investments		
Due To Current Fund		
Due From Parking Utility		
Fixed Capital Auth & Incomplete	650,000.00	
Fixed Capital Complete	750,000.00	
Liabilities		
Reserve For Amortization		1,400,000.00
Reserve for Inverness		
Capital Improvement Fund		128,200.00
Encumbrance Payable		72.37
Improvement Authorization		258,901.34
	1,787,173.71	1,787,173.71

(Do not Crowd - add additional sheets)

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

Title of Liability to which Cash and Investments are Pledged	Audit Balance December 31, 2016	RECEIPTS				Disbursements	Balance December 31, 2017
		Assessments and Liens	Operating Budget				
Assessment Serial Bond Issues:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Assessment Bond Anticipation Note Issues:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Other Liabilities							
Trust Surplus							
*Less Assets "Unfinanced"	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx

*Show as red figure

**SCHEDULE OF ARENA/RECREATION UTILITY BUDGET - CY 2017
BUDGET REVENUES**

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated _____01			
Operating Surplus Anticipated with Consent of Director of Local Govt. Services _____02			
Arena Fees	445,000.00	467,831.19	22,831.19
Arena Fees			
Capital Surplus			
Added by N.J.S. 40A:4-87 (List)	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
FEMA reimbursement			
Subtotal	445,000.00	467,831.19	22,831.19
** Deficit(General Budget) _____06	137,408.00	113,597.72	(23,810.28)
_____07	582,408.00	581,428.91	(979.09)

**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 59.

STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:	
Adopted Budget	582,408.00
Added by N.J.S. 40A:4-87	
Emergency	
Total Appropriations	582,408.00
Add:Overexpenditures (See Footnote)	
Total Appropriations and Overexpenditures	582,408.00
Deduction Expenditures:	
Paid or Charged	468,479.32
Reserved	112,086.46
** Surplus(General Budget)	
Total Expenditures	580,565.78
Unexpended Balance Canceled (See Footnote)	1,842.22

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 BALANCE CANCELED:

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

CY

SCHEDULE OF PARKING UTILITY BUDGET - 2017

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated _____ 01	36,694.00	36,694.00	
Operating Surplus Anticipated with Consent of Director of Local Govt. Service _____ 02			
Parking Meter Fees	133,300.00	146,973.47	13,673.47
Parking Permits	42,700.00	46,418.90	3,718.90
Added by N.J.S. 40A:4-87 (List)	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Subtotal	212,694.00	230,086.37	17,392.37
** Deficit(General Budget) _____ 06			
_____ 07	212,694.00	230,086.37	17,392.37

**Amount in "Received in Cash" column for "Deficit(General Budget)" and amount expanded for "Surplus(General Budget)" must agree with amounts shown for such items on Sheet 50.

STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:	212,694.00
Adopted Budget	
Added by N.J.S. 40A:4-87	
Emergency	212,694.00
Total Appropriations	
Add:Overexpeditures (See Footnote)	212,694.00
Total Appropriations and Overpayment	
Deduction Expenditure:	
Paid or Charged	195,632.19
Reserved	17,061.81
** Surplus(General Budget)	
Total Expenditures	212,694.00
Unexpended Balance Canceled (See Footnote)	

FOOTNOTES - RE:OVEREXPENDITURE

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

RE:UNEXPENDED BALANCE CANCELED:

Are not to be shown as "Paid or Charged" in the budget document. In all instances "Total Appropriations" and

"Overexpeditures" must be equal to the sum of "Total Expenditures" and "Unexpended Balance Canceled"

**STATEMENT OF 2017 OPERATION
ARENA/RECREATION UTILITY**

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the CY 2017 _Arena/Recreation Utility Budget contained either an item of revenue "Deficit(General Budget)" or an item of appropriation "Surplus (General Budget)".
Section 2 should be filled out in every case.

SECTION 1:

Revenue Realized:	xxxxxxxxxx	
Budget Revenue (Not Including "Deficit(General Budget)")	467,831.19	
Miscellaneous Revenue Not Anticipated	979.09	
*2016 Appropriation Reserves Canceled (Excess Revenue Realized)		
Total Revenue Realized		468,810.28
Expenditures:	xxxxxxxxxx	
Appropriations (Not Including "Surplus (General Budget)")	xxxxxxxxxx	
Paid or Charged	468,479.32	
Reserved	112,086.46	
Expended Without Appropriation		
Cash Refunded of Prior Year's Revenue		
Result of Operations		
Total Expenditures	580,565.78	
Less:Deferred Charges Included in Above		
Total Expenditures - As Adjusted		580,565.78
Excess		
** Budget Appropriation - Surplus(General Budget) Balance of "Result of CY 2017 Operation"		
Remainder = ("Excess in Operations" - Sheet 60)		
Deficit	111,755.50	
**Anticipated Revenue - Deficit (General Budget) Balance of "Result of CY 2017 Operation"	113,597.72	
Remainder = (Operating Deficit - to Trial Balance" - Sheet 60)	1,842.22	

SECTION 2:

The following Item of "2016 Appropriation Reserves Canceled in 2017" Is Due to the Current Fund TO THE EXTENT OF the amount Received and Due from the General Budget of 2016 for an Anticipated Deficit in the Arena/Recreation Utility for 2016

2016 Appropriation Reserves Canceled in 2017	79,253.11
Less:Anticipated Deficit in 2016 Budget-Amount Received and Due from Current Fund - If none, enter "None"	286,392.42
*Excess (Revenue Realized)	

**Items must be shown in same amounts on Sheet 58.

**STATEMENT OF 2017 OPERATION
PARKING UTILITY**

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2017 _PARKING Utility Budget contained either an item of revenue "Deficit (General Budget)" or an item of appropriation "Surplus (General Budget)".
Section 2 Should be filled out in every case.

SECTION 1:

Revenue Realized:	XXXXXXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")		
Miscellaneous Revenue Not Anticipated		
* 2016 Appropriation Reserves Canceled (Excess Revenue Realized)		
Total Revenue Realized		
Expenditures:	XXXXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXXXX	
Paid or Charged		
Reserved		
Expended Without Appropriation		
Cash Refunded of Prior Year's Revenue		
Result of Operations		
Total Expenditures		
Less:Deferred Charges Included in Above		
Total Expenditures - As Adjusted		
Excess		
** Budget Appropriation - Surplus(General Budget)		
Balance of "Result of 2017 Operation"		
Remainder = ("Excess in Operations" - Sheet 60)		
Deficit		
** Anticipated Revenue - Deficit (General Budget)		
Balance of "Result of 2017 Operation"		
Remainder = (Operating Deficit - to Trial Balance" - Sheet 60)		

SECTION 2:

The following Item of " 2016 Appropriation Reserves Canceled in CY 2017" Is Due to the Current Fund TO THE EXTENT OF the amount Received and Due from the General Budget of 2016 for an Anticipated Deficit in the PARKING Utility for 2016:

2016 Appropriation Reserves Canceled in 2017	
Less:Anticipated Deficit in 2016 Budget-Amount Received and Due from Current Fund - If none, enter "None"	NONE
**Excess (Revenue Realized)	

**Items must be shown in same amounts on Sheet 58b.

RESULTS OF 2017 OPERATIONS ARENA/RECREATION UTILITY

	Debit	Credit
Excess of Anticipated Revenue:	xxxxxxxxxx	
Unexpended Balances of Appropriations	xxxxxxxxxx	
Miscellaneous Revenues Not Anticipated	xxxxxxxxxx	979.09
Unexpended Balances of 2016 Appropriation Reserves	xxxxxxxxxx	
Cancellation of Prior Year Accounts Payable		11,484.43
Result of Operations		
Deficit in Anticipated Revenue	979.09	xxxxxxxxxx
		xxxxxxxxxx
Operating Deficit - To Trial Balance	xxxxxxxxxx	
Excess in Operations - To Operating Surplus	11,484.43	xxxxxxxxxx
* See _restriction in amount on Sheet-50, Section 2	12,463.52	12,463.52

OPERATING SURPLUS - ARENA RECREATION UTILITY

	Debit	Credit
Balance January 1, 2017	xxxxxxxxxx	606.59
Excess in Results from 2017 Operations	xxxxxxxxxx	11,484.43
Amount Appropriated in the 2017 Budget - Cash		xxxxxxxxxx
Amount Appropriated in the 2017 Budget - with Prior Written Consent of Director of Local Government Services		xxxxxxxxxx
Amount Anticipated as General Revenue - with Prior Written Consent of Director of Local Government Services		xxxxxxxxxx
Balance December 31, 2017	12,091.02	xxxxxxxxxx
	12,091.02	12,091.02

**ANALYSIS OF BALANCE - DECEMBER 31, 2017
(FROM ARENA/RECREATION UTILITY - TRIAL BALANCE)**

Cash		152,974.63
Investments		
Interfund Account Receivable		
Sub-Total		152,974.63
Deduct Cash Liabilities Marked with "C" on Trial Balance		140,883.61
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		12,091.02
*Other Assets Pledged to Surplus:		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		
#MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2018 BUDGET		12,091.02

* In the case of a "Deficit In Operating Surplus-Cash", "Other Assets" would

CY

RESULTS OF 2017 OPERATIONS PARKING UTILITY

	Debit	Credit
Excess of Anticipated Revenue:	xxxxxxxxxx	17,392.37
Unexpended Balances of Appropriations	xxxxxxxxxx	
Miscellaneous Revenue Not Anticipated	xxxxxxxxxx	3,138.85
Unexpended Balances of 2016 Appropriation Reserves	xxxxxxxxxx	44,595.92
Cancellation of Prior Year Accounts Payable		5,949.16
Result of Operations		
Deficit in Anticipated Revenue		xxxxxxxxxx
		xxxxxxxxxx
Operating Deficit - To Trial Balance	xxxxxxxxxx	
Excess in Operations - To Operating Surplus	71,076.30	xxxxxxxxxx
* See <u>restriction</u> in amount on Sheet-50, Section 2	71,076.30	71,076.30

OPERATING SURPLUS - PARKING UTILITY

	Debit	Credit
Balance January 1, 2017	xxxxxxxxxx	336,870.94
	xxxxxxxxxx	
Excess in Results from 2017 Operations	xxxxxxxxxx	71,076.30
Amount Appropriated in the 2017 Budget - Cash	36,694.00	xxxxxxxxxx
Amount Appropriated in the 2017 Budget - with Prior Written Consent of Director of Local Government Services		xxxxxxxxxx
		xxxxxxxxxx
Balance December 31, 2017	371,253.24	xxxxxxxxxx
	407,947.24	407,947.24

**ANALYSIS OF BALANCE - DECEMBER 31, 2017
(FROM PARKING - TRIAL BALANCE)**

Cash		430,666.55
Investments		
Interfund Recivable		
Sub-Total		430,666.55
Deduct Cash Liabilities Marked with "C" on Trial Balance		59,413.31
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		371,253.24
*Other Assets Pledged to Surplus:		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		
#MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2018 BUDGET		371,253.24

* In the case of a "Deficit In Operating Surplus Cash", "Other Assets" Would Also be pledged to cash liabilities.

CY

SCHEDULE OF ARENA/RECREATION UTILITY ACCOUNT RECEIVABLE

Balance December 31, 2016		\$ _____
Increased by:		
Rents Levied		\$ _____
Decreased by:		
Collections	\$ _____	
Overpayment applied	\$ _____	
Transfer to _ Liens	\$ _____	
Other	\$ _____	
Balance December 31, 2017		\$ _____

SCHEDULE OF ARENA/RECREATION LIENS

Balance December 31, 2016		\$ _____
Increased by:		
Transfers from Accounts Receivable	\$ _____	
Penalties and Costs	\$ _____	
Other	\$ _____	
		\$ _____
Decreased by:		
Collections	\$ _____	
Other	\$ _____	
		\$ _____
Balance December 31, 2017		\$ _____

CY

SCHEDULE OF PARKING UTILITY ACCOUNT RECEIVABLE

Balance December 31, 2016		\$ _____
Increased by:		
Rents Levied		\$ _____
Decreased by:		
Collections	\$ _____	
Overpayment applied	\$ _____	
Transfer to ___ Liens	\$ _____	
Other	\$ _____	
Balance December 31, 2017		\$ _____

SCHEDULE OF PARKING LIENS

Balance December 31, 2016		\$ _____
Increased by:		
Transfers from Accounts Receivable	\$ _____	
Penalties and Costs	\$ _____	
Other	\$ _____	
		\$ _____
Decreased by:		
Collections	\$ _____	
Other	\$ _____	
		\$ _____
Balance December 31, 2017		\$ _____

DEFERRED CHARGES

-MANDATORY CHARGES ONLY-

ARENA/RECREATION UTILITY FUNDS

(Do not include the emergency authorization pursuant to N.J.S. 40A:4-55, listed on Sheet 29)

	Amount December 31, 2016 Per Audit Report	Amount in 2017 Budget	Amount Resulting From 2017	Balance as at December 31, 2017
1. <u>Caused By</u> Emergency Authorization - *	\$ _____	\$ _____	\$ _____	\$ _____
Overexpenditure of Appropriation				
2. Reserve	\$ _____	\$ _____	\$ _____	\$ _____
3. Expenditure w/o Appropriation	\$ _____	\$ _____	\$ _____	\$ _____
4. Prior Year Bill -	\$ _____	\$ _____	\$ _____	\$ _____
5. Deficit in Operations	\$ _____	\$ _____	\$ _____	\$ _____
6. _____	\$ _____	\$ _____	\$ _____	\$ _____
7. _____	\$ _____	\$ _____	\$ _____	\$ _____
8. _____	\$ _____	\$ _____	\$ _____	\$ _____
9. _____	\$ _____	\$ _____	\$ _____	\$ _____
10. _____	\$ _____	\$ _____	\$ _____	\$ _____

* 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. 40A:2-3 OR N.J.S. 40A:2-51

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

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

	<u>In Favor Of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	Appropriated in Budget of <u>2018</u>
1.	_____	_____	_____	_____	_____
2.	_____	_____	_____	_____	_____
3.	_____	_____	_____	_____	_____
4.	_____	_____	_____	_____	_____

DEFERRED CHARGES

**-MANDATORY CHARGES ONLY-
PARKING UTILITY FUNDS**

(Do not include the emergency authorization pursuant to N.J.S. 40A:4-55, listed on Sheet 29)

	<u>Caused By</u>	<u>Amount December 31, 2016 Per Audit Report</u>	<u>Amount in 2017 Budget</u>	<u>Amount Resulting From 2017</u>	<u>Balance as at December 31, 2017</u>
1.	Emergency Authorization - *	\$ _____	\$ _____	\$ _____	_____
2.	_____	\$ _____	\$ _____	\$ _____	_____
3.	_____	\$ _____	\$ _____	\$ _____	_____
4.	_____	\$ _____	\$ _____	\$ _____	_____
5.	_____	\$ _____	\$ _____	\$ _____	_____
6.	_____	\$ _____	\$ _____	\$ _____	_____
7.	_____	\$ _____	\$ _____	\$ _____	_____
8.	_____	\$ _____	\$ _____	\$ _____	_____
9.	_____	\$ _____	\$ _____	\$ _____	_____
10.	_____	\$ _____	\$ _____	\$ _____	_____

* 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. 40A:2-3 OR N.J.S. 40A:2-51**

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

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

	<u>In Favor Of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	<u>Appropriated in Budget of 2018</u>
1.	_____	_____	_____	\$ _____	_____
2.	_____	_____	_____	\$ _____	_____
3.	_____	_____	_____	\$ _____	_____
4.	_____	_____	_____	\$ _____	_____

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND CY 2018 DEBT SERVICE FOR BONDS
ARENA/RECREATION UTILITY ASSESSMENT BONDS**

	Debit	Credit	2018 Debt Service
Outstanding January 1, 2017	xxxxxxxxxx		
Issued	xxxxxxxxxx		
Paid		xxxxxxxxxx	
Outstanding, December 31, 2017		xxxxxxxxxx	
2018 Bond Maturities - Assessment Bonds			
*2018 Interest on Bonds			
<u>ARENA/RECREATION UTILITY CAPITAL BONDS</u>			
Outstanding January 1, 2017	xxxxxxxxxx	55,000.00	
Issued	xxxxxxxxxx	480,000.00	
Paid	55,000.00	xxxxxxxxxx	
Refunded			
Outstanding, December 31, 2017	480,000.00	xxxxxxxxxx	
	535,000.00	535,000.00	
2018 Bond Maturities - Capital Bonds			
			50,000.00
*2018 Interest on Bonds		10,450.00	
Total "Interest on Bonds - Debt Service" (*Items)		80033-13	60,450.00

INTEREST ON BONDS - ARENA/RECREATION UTILITY BUDGET

2018 Interest on Bonds(*Items)	\$	10,700.00
Less:Interest Accrued to December 31, 2017 (Trial Balance)	\$	2,800.00
Subtotal	\$	7,900.00
Add:Interest to be Accrued as of December 31, 2018	\$	2,550.00
Required Appropriation 2018		10,450.00

LIST OF BONDS ISSUED DURING 2017

Purpose	2018 Maturity	Amount Issued	Date of Issue	Interest Rate

CY

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2018 DEBT SERVICE FOR BONDS
PARKING UTILITY ASSESSMENT BONDS**

	Debit	Credit	2018 Debt Service
Outstanding January 1, 2017	xxxxxxxxxx		
Issued	xxxxxxxxxx		
Paid		xxxxxxxxxx	
Outstanding, December 31, 2017	0.00	xxxxxxxxxx	
	0.00	0.00	
2018 Bond Maturities - Assessment Bond			
*2018 Interest on Bonds			
<u>PARKING UTILITY CAPITAL BONDS</u>			
Outstanding January 1, 2017	xxxxxxxxxx		
Issued	xxxxxxxxxx		
Paid		xxxxxxxxxx	
Outstanding, December 31, 2017	0.00	xxxxxxxxxx	
	0.00	0.00	
2018 Bond Maturities - Capital Bonds			
* 2018 Interest on Bonds		0.00	
Total "Interest on Bonds - Debt Service" (*Items)		80033-13	0.00

INTEREST ON BONDS - PARKING UTILITY BUDGET

2018 Interest on Bonds(*Items)	\$		
Less:Interest Accrued to December 31, 2017 (Trial Ba	\$		
Subtotal	\$	0.00	
Add:Interest to be Accrued as of December 31, 2018	\$		
Required Appropriation 2018			0.00

LIST OF BONDS ISSUED DURING 2017

Purpose	CY 2018 Maturity	Amount Issued	Date of Issue	Interest Rate

DEBT SERVICE SCHEDULE FOR ARENA UTILITY NOTES(OTHER THAN UTILITY ASSESSMENT NOTES)

	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding December 31, 2017	Date of Maturity	Rate of Interest	2018 Budget Requirement		
							For Principal	For Interest **	
1									
2									
3									
4									
5									
6									
7									
8									
9									
10				-					

Sheet 64

INTEREST ON NOTES -		UTILITY BUDGET
2018	Interest on Notes	
	Less: Interest Accrued to December 31, 2017 (Trial Balance)	
	Subtotal	
	Add: Interest to be Accrued as of December 31, 2018	
	Required Appropriation - 2018	

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

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

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

All notes with an original date of issue of 2015 or prior required one legal payable installment to be budgeted if it is contemplated that such notes will be renewed in 2018 or written intent of permanent financing submitted.

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

(DO NOT CROWD -ADD ADDITIONAL SHEETS)

DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount		Rate of Interest	2018 Budget Requirement		Interest Computed To (Insert Date)
				of Note Outstanding December 31, 2017	Date of Maturity		For Principal	For Interest **	
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									

Sheet 65

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, 2015 or prior must be appropriated in full in the 2018 Dedicated utility Assessment Budget or written intent of permanent financing submitted.

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

CY

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Lease Obligation Outstanding December 31, 2017	2018 Budget Requirement	
		For Principal	For Interest/Fees
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
Total		80051-01	80051-02

Sheet 65a

(Do Not Crowd - add additional Sheets)

SCHEDULE OF PARKING UTILITY IMPROVEMENT AUTHORIZATIONS (UTILITY CAPITAL FUND)

Ordinance Number	IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2017			2017 Authorizations	Encumbered	Expended	Authorizations Canceled	Balance - December 31, 2017		
		Funded	Unfunded	Encumbered					Total	Funded	Unfunded
07-02	Inverness Commuter Lot	16,987.08		6,883.75					23,870.83	23,870.83	
26-16	Improvements to Commuter Lots	650,000.00				72.37	414,897.12		235,030.51	235,030.51	
		666,987.08		6,883.75		72.37	414,897.12		258,901.34	258,901.34	

Sheet 66a

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

ARENA/RECREATION UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

		Debit	Credit
Balance January 1, 2017	80031-01	xxxxxxxxxx	44,899.29
*Received from 2017 Budget Appropriation	80031-02	xxxxxxxxxx	5,000.00
		xxxxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	80031-03	xxxxxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:		xxxxxxxxxx	xxxxxxxxxx
			xxxxxxxxxx
Canceled by Resolution			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
Appropriated to Finance Improvement Authorizations	80031-04	23,500.00	xxxxxxxxxx
			xxxxxxxxxx
Balance December 31, 2017		26,399.29	xxxxxxxxxx
		49,899.29	49,899.29

ARENA/RECREATION UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

		Debit	Credit
Balance January 1, 2017			-
*Received from 2017 Budget Appropriation			
*Received from 2017 Emergency Appropriation			
Appropriated to Finance Improvement Authorizations			xxxxxxxxxx
			xxxxxxxxxx
Balance December 31, 2017		-	xxxxxxxxxx

*The full amount of the 2017 appropriation should be transferred to this account unless the balance of the appropriation is permitted to lapsed.

CY

PARKING UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

		Debit	Credit
Balance January 1, 2017	80031-01	xxxxxxxxxx	48,200.00
*Received from 2017 Budget Appropriation	80031-02	xxxxxxxxxx	80,000.00
		xxxxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	80031-03	xxxxxxxxxx	0.00
List by Improvements - Direct Charges Made for Preliminary Costs:		xxxxxxxxxx	xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
Appropriated to Finance Improvement Authorizations	80031-04	0.00	xxxxxxxxxx
			xxxxxxxxxx
Balance December 31, 2017		128,200.00	xxxxxxxxxx
		128,200.00	128,200.00

PARKING UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit	Credit
Balance January 1, 2017		
*Received from 2017 Budget Appropriation		
*Received from 2017 Emergency Appropriation		
Appropriated to Finance Improvement Authorizations		xxxxxxxxxx
		xxxxxxxxxx
Balance December 31, 2017		xxxxxxxxxx

*The full amount of the 2017 appropriation should be transferred to this account unless the balance of the appropriation is permitted to lapse.

