### ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2017 (UNAUDITED)

POPULATION LAST CENSUS 11,701 NET VALUATION TAXABLE 2017 11,566,818,374 MUNICODE 0508

FIVE DOLLARS PER DAY PENALTY IF NOT FILED BY: COUNTIES - JANUARY 26, 2018 **MUNICIPALITIES - FEBRUARY 10, 2018** 

ANNUAL FINANCIAL STATEMENT REQUIRED TO BE FILED LINDER NEW JERSEY STATUTES

ANNOTATED 4	40A:5	5-12, AS A	MENDED,	COMBINED WIT	H INFORI	MATION REC	QUIRED PRIOR TO CAL GOVERNMENT
СІТ	ГΥ		of	OCEAN CITY	,	County of	CAPE MAY
		SE		VER FOR INDEX A		UCTIONS.	
		Date		Exam	ined By:		
	1				Prel	iminary Check	
	2					Examined	
can be supported	l upon	demand by	a register or	other detailed anal	-		
					Title_	CFO:	# N-0651
(This MUST be sig	ned by	Chief Finan	cial Officer, C	omptroller, Auditor o	r Registered	Municipal Accou	untant.)
				CHIEF FINANC			
(which I have not p exact copy of the o are correct, that no	<del>orepare</del> original o transf er certi	d) [eliminate on file with t ers have bee fy that this s	ene and informed a	erified Annual Financomation required als governing body, that from emergency appropertions I can	o included he at all calculati propriations a	erein and that th ons, extensions and all statemen	is Statement is an and additions ts contained herein
Further, I do here	eby ce	rtify that I,		FRANK DONA	TO III	,am	n the Chief Financial
Officer, License # OCEAN			of the		CITY CAPE MA	١٧	of and that the
statements annexe December 31, 201 to the veracity of re	ed here 7, com equired	to and made pletely in co information	e a part hereof mpliance with included here	are true statements N.J.S. 40A:5-12, as in, needed prior to co as as of December 31,	of the financ amended. I a ertification by	ial condition of t also give comple	he Local Unit as at te assurance as
Signa	ature						
Title			Cl	nief Financial Office	er		
Addr	ess		861 Asbury	Avenue, Ocean Cit	y, NJ 08226	3	
Phon	ie Nun	nber _	6	09-525-9350			
Fax N	Numbe	er _	6	09-399-3697			

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:

I have prepared the post-closing trial balances, related statement and analyses included in the

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

accompanying Annual Financial Statement from available to me by the <b>CITY</b> of	the books of account and records made  OCEAN CITY
as of December 31, <b>2017</b> and have applied	_
promulgated by the Division of Local Governmen Officer in connection with the filing of the Annual ended as required by N.J.S. 40A:5-12, as amend	t Services, solely to assist the Chief Financial Financial Statement for the year then
Because the agreed-upon procedures do not con accordance with generally accepted auditing star the post-closing trial balances, related statements agreed-upon procedures, (except for circumstant matters) [eliminate one] came to my attention that Financial Statement for the year ended 12/3 requirements of the State of New Jersey, Departs Government Services. Had I performed additions of the financial statements in accordance with ge matters might have come to my attention that wo body and Division. This Annual Financial Statemitems prescribed by the Division and does not ex municipality/county taken as a whole.	ndards, I do not express an opinion on any of s and analyses. In connection with the sees as set forth below, no matters) or (no t caused me to believe that the Annual st/2017 is not in substantial compliance with the ment of Community Affairs, Division of Local al procedures or had I made an examination nerally accepted auditing standards, other uld have been reported to the governing tent relates only to the accounts and
Listing of agreed-upon procedures not performed which the Director should be informed:	and/or matters coming to my attention of
	NOT APPLICABLE
-	
	LEON P. COSTELLO, CPA
-	(Registered Municipal Accountant)
	FORD - SCOTT & ASSOCIATES
-	(Firm Name)
	, ,
-	1535 HAVEN AVENUE
	(Address)
Certified by me	OCEAN CITY, NJ 08226
this downt EEDDIADY 0040	(Address)
thisday ofFEBRUARY ,2018	609-399-6333
	(Phone Number)
	600 200 2740
	609-399-3710 (Phone Number)
	,

# MUNICIPAL BUDGET LOCAL EXAMINATION QUALIFICATION CERTIFICATION BY CHIEF FINANCIAL OFFICER

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

CERTIFICATION OF QUALIFYING MUNICIPALITY

The outstanding indeb	tedness of the previous fiscal year is not in excess of 3.5°	<b>%</b> ;			
All emergencies approved for the previous fiscal year <b>did not exceed 3%</b> of total appropriations;					
The tax collection rate	exceeded 90%;				
Total deferred charges	s did not equal or exceed 4% of the total tax levy;				
· · · · · · · · · · · · · · · · · · ·					
There was <b>no operating deficit</b> for the previous fiscal year.					
The municipality did <b>no</b> years.	ot conduct an accelerated tax sale for less than 3 consecut	ive			
	The municipality did <b>not</b> conduct a tax levy sale the previous fiscal year and does not plan to conduct one in the current year.				
The current year budg	et does not contain a "CAP" waiver per N.J.S.A. 40A:4-45.3	3ee			
The municipality has n	ot applied for Extraordinary Aid for 2018.				
		е			
ty:	CITY OF OCEAN CITY				
Chief Financial Officer: FRANK DONATO III					
#:	CFO# N-0651				
CERTIFICATION	OF NON-QUALIFYING MUNICIPALITY				
	<del>-</del>				
n on to Budget in deser-	uanico marrio a no. 0.00 r.0				
ty:					
ncial Officer:					
	All emergencies approappropriations;  The tax collection rate  Total deferred charges  There were no "proce accountant on Sheet 1  There was no operati  The municipality did no years.  The municipality did no not plan to conduct on the current year budg.  The municipality has no signed certifies that this ria in determining its quare. C. 5:30-7.5.  ty:  mcial Officer:  #:  CERTIFICATION  signed certifies that this of the criteria of its Budget in according the conduct on the criteria of its Budget in according to the criteria of its Budget in according to the criteria of its Budget in according to the criteria of its Budget in according t	appropriations;  The tax collection rate exceeded 90%;  Total deferred charges did not equal or exceed 4% of the total tax levy;  There were no "procedural deficiencies" noted by the registered municipal accountant on Sheet 1a of the Annual Financial Statement; and  There was no operating deficit for the previous fiscal year.  The municipality did not conduct an accelerated tax sale for less than 3 consecut years.  The municipality did not conduct a tax levy sale the previous fiscal year and does not plan to conduct one in the current year.  The current year budget does not contain a "CAP" waiver per N.J.S.A. 40A:4-45.3  The municipality has not applied for Extraordinary Aid for 2018.  Isigned certifies that this municipality has complied in full in meeting ALL of the ria in determining its qualification for local examination of its Budget in accordance C. 5:30-7.5.  Ity:  CITY OF OCEAN CITY  FRANK DONATO III  #:  CFO# N-0651   CERTIFICATION OF NON-QUALIFYING MUNICIPALITY  Isigned certifies that this municipality does not meet items(s) #  of the criteria above and therefore does not qualify for local of its Budget in accordance with N.J.A.C. 5:30-7.5			

Certificate #:

Date:

	21-6000952			
	Fed I.D. #			
	CITY OF OCEAN CITY			
	Municipality			
	CAPE MAY			
	County			
	Papart of F	Federal and State Fi	nancial Assistance	
	Report of F	Expenditures of A		
		Fiscal Year Ending:	December 31, 2017	
	(1)	(2)	(3)	
	Federal Programs	State	Other Federal	
	Expended	Programs	Programs	
	(administered by	Expended	Expended	
TOTAL	the state	\$ 894,934.91	\$ 296,793.80	
		- ca 19		
			by OMB A-133 and OMB 04	1-04:
		x_ Single Audit		
		Program Specific	Audit	
			ent Audit Performed in Acco	
		vvitn Governmen	t Auditing Standards (Yellov	v Book)
	N. C. All.			
Note:	Note: All local governments, w report the total amount of feder			
	required to comply with US Uni			
	increased to \$750,000 beginning	ng with the fiscal year star	ting 1/1/2017.	
(1)	Report expenditures from feder	ral pass-through programs	s received directly from state	e government.
( )	Federal pass-through funds ca	n be identified by the Cata	alog of Federal Domestic As	•
	(CFDA) number reported in the	e State's grant/contract ag	reements.	
(2)	Report expenditures from state	programs received direct	tly from the state governme	nt or indirectly from
,	pass-through entities. <b>Exclude</b>	e state aid (i.e., CMPTRA	-	-
	are no compliance requireme	ents.		
(3)	Report expenditures from feder	ral programs received dire	ectly from the federal govern	nment or indi-
` '	rectly from entities other than s	. •	, <b>3</b>	
_	Signature of Chief Financial Officer	<u>—</u> .	Date	

### **IMPORTANT!**

#### **READ INSTRUCTIONS**

#### **INSTRUCTIONS**

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

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

#### **CERTIFICATION**

utility owned a	nd operated by the	CITY	of	OCEAN CITY
County of	CAPE MAY	during the year 2017 and	that sheets	40 to 68 are unnecessary.
I have th	erefore removed from	this statement the sheets perta	aining only	to utilities.
		Name		FRANK DONATO III
		Title		CFO# N-0651
(This mu Municipal Acco		ief Financial Officer, Comptrol	er, Auditor	or Registered
NOTE:				
		ts, please be sure to refasten t		
MUNICI	IPAL CERTIFICAT		PERTY A	S OF OCTOBER 1, 2017
Се		ION OF TAXABLE PROI		•
		ION OF TAXABLE PROI	able of prop	perty liable to taxation for
the tax y	rtification is hereby ma			•
•	rtification is hereby ma	de that the Net Valuation Taxa	on Januar	-
•	rtification is hereby ma	de that the Net Valuation Taxa	on Januar	y 10, 2018 in accordance
•	rtification is hereby ma	de that the Net Valuation Taxa	on Januar of \$ SIGNA	y 10, 2018 in accordance 11,692,481,386.00  Joseph Elliott

Sheet 2

# POST CLOSING TRIAL BALANCE - CURRENT FUND

AS AT DECEMBER 31, 2017

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

Title of Account	Debit	Credit
CACH & INIVESTMENTS	20 625 242 40	
CASH & INVESTMENTS  DUE FROM STATE - VETERANS AND SENIOR CITIZENS	20,625,243.40	
DOET NOM OTATE - VETERANO AND GENIOR GITIZENO	104.14	
TAXES RECEIVABLE:		
PRIOR 6,278.97		
CURRENT 718,533.75		
SUB-TOTAL	724,812.72	
TAX TITLE LIENS RECEIVABLE	2,926.60	
PROPERTY ACQUIRED FOR TAXES	262,576.00	
DEMOLITION LIEN RECEIVABLE	-	
DEFERRED CHARGE:EMERGENCY(40a4-46)	-	
DEFERRED CHARGE:SPECIAL EMERGENCY (40A:4-55)	-	
INTERFUNDS:		
DUE FROM TRUST - DOG	-	
DUE FROM TRUST - GRANT	-	
REVENUE ACCOUNTS RECEIVABLE:REBATE RECEIVABLE	-	
DEFERRED SCHOOL TAX	12,567,827.50	
Page Subtotal	34,183,550.36	-

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

AS AT DECEMBER 31, 2017

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

Title of Account	Debit	Credit
	<del>                                     </del>	
APPROPRIATION RESERVES		1,365,162.07
ENCUMBRANCES PAYABLE	<del>                                     </del>	1,140,936.95
TAX OVERPAYMENTS		1,897,126.87
PREPAID TAXES		9,968,899.31
PAYROLL TAXES PAYABLE		<u>-</u>
ACCOUNTS PAYABLE		3,675.00
RESERVE FOR TAX APPEALS		
ESCROW:BLUE WATER MARINA		
RESERVE FOR HEALTH INSURANCE		97,063.61
INTERFUND:DUE TO GRANT		
DUE TO GRANT STATE OF NJ		
RESERVE FOR REVALUATION		
RESERVE FOR GARDEN STATE TRUST FUND		<u> </u>
RESERVE FOR TAX MAPS		<u> </u>
RESERVE FOR REVALUATION		
RESERVE FOR PREPAID REVENUES:BEACH FEES		88,140.00
RESERVE FOR SPECIAL EMERGENCY:SANDY		
DUE TO STATE SR'S & VETS		-
LOCAL SCHOOL TAX PAYABLE		<u> </u>
DUE TO COUNTY - ADDED & OMITTED TAXES	-	232,759.33
SUBTOTAL		14,793,763.14 "C'
RESERVE FOR RECEIVABLES		990,315.32
DEFERRED SCHOOL TAX PAYABLE	<u> </u>	12,567,827.50
SPECIAL EMERGENCY NOTE	1	
FUND BALANCE	-	5,831,644.40
	34,183,550.36	34,183,550.36

# POST CLOSING TRIAL BALANCE - SUMMARY CURRENT FUND AND STATE AND FEDERAL GRANTS

AS AT DECEMBER 31, 2017

Title of Account		Debit	Credit
Cash	85001	20,647,889.45	
Taxes Receivable	85002	724,812.72	
Tax Title Liens	85003	2,926.60	
Foreclosed Property	85004	262,576.00	
Other Receivables	85007	164.14	
State and Federal Grants Receivable	85006	2,453,266.22	
Emergencies and Deferred Charges	85005	-	
Deferred School Tax		12,567,827.50	
Total Assets	85008	36,659,462.63	
Cash Liabilities	85009		17,269,675.41
Reserve for Receivables	85010		990,315.32
Fund Balance	85011		5,831,644.40
Deferred School Tax Payable			12,567,827.50
Special Emergency Note Payable			-
Total Liabilities, Reserve and Fund Balance	85012		36,659,462.63

# POST CLOSING TRIAL BALANCE - PUBLIC ASSISTANCE FUND

ACCOUNTS #1 AND #2 \* AS AT DECEMBER 31, 2017

Title of Account	Debit	Credit
CASH & INVESTMENTS	-	
RESERVE FOR PUBLIC ASSISTANCE		_
	-	-

<sup>\*</sup>To be prepared in compliance with Department of Human Services Municipal Audit Guide, Public Welfare, General Assistance Program.

# POST CLOSING TRIAL BALANCE FEDERAL AND STATE GRANTS

#### AS AT DECEMBER 31, 2017

Title of Account	Debit	Credit
CASH	22,646.05	
GRANTS RECEIVABLE	2,453,266.22	
INTERFUNDS:		
DUE FROM / TO CAPITAL FUND	-	350,000.00
APPROPRIATED RESERVES		1,511,008.45
UNAPPROPRIATED RESERVES		31,286.82
ENCUMBRANCES PAYABLE		583,617.00
	2,475,912.27	2,475,912.27

# POST CLOSING TRIAL BALANCE -- TRUST FUNDS

### (Assessment Section Must Be Separately Stated) AS AT DECEMBER 31, 2017

Title of Account	Debit	Credit
DOG LICENSE TRUST FUND:		
CASH	21,052.26	
DUE TO CURRENT FUND		
DUE TO STATE OF N.J FEES		
RESERVE FOR DOG FUND EXPENDITURES		21,052.26
	<u> </u>	
TOTALS - DOG TRUST	21,052.26	21,052.26
OTHER TRUSTS:		
CASH & INVESTMENTS	6,912,097.82	
		-
RESERVES:		
TERMINAL LEAVE		-
POAA-FTA		28,406.41
CASH PERFORMANCE		944,989.34
LIFEGUARD PENSION FUND		24,461.87
SHADE TREE		2,250.56
RECYCLING TRUST FUND		
SPECIAL LAW ENFORCEMENT		24,151.87
OC TOURISM DEVELOPMENT FUND		149,676.40
RECREATION TRUST		203,637.97
FIRE DEDICATED PENALTIES		2,586.92
PLANNING BOARD ESCROW	1	228,015.25
COAH	1	4,834,582.38
TTL REDEMPTION	<u> </u>	454,797.67
MERCHANT FEES	<u> </u>	14,541.18
	<b> </b>	
	<b> </b>	
	1	
Totals (Do not ground, add additional about	6,933,150.08	6,933,150.08

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

(Assessment Section Must Be Separately Stated)
AS AT DECEMBER 31, 2017

Title of Account	Debit	Credit
_		
Totals	6,933,150.08	6,933,150.08

#### N/A

# MUNICIPAL PUBLIC DEFENDER CERTIFICATION

Public Law 1998, C. 256

Municipal Public Defender Expended Prior Y	ear 2016;	(1)	\$	0.50
		(2)	\$\$	259
Municipal Public Defender Trust Cash Baland	ce December 31, 2017;	(3)	\$	
Note: If the amount of money in a dedicated the amount which the municipality expended defender, the amount in excess of the amount Review Collection Fund administered by the Trenton, NJ 08625)	during the prior year providing nt expended shall be forwarded	the service to the Crir	es of a municipal pub minal Disposition and	olic
Amount in excess of the amount expended:	3 - (1 + 2) =		\$	_
with the regulations governing <i>Municipal Pub</i>	The undersigned certifies that lic Defender as required under			
	Chief Financial Officer:			_
	Signature:			_
	Certificate #:			_
	Date:			

### **Schedule of Trust Fund Deposits and Reserves**

	<u>Purpose</u>		Amount Dec. 31, 2016 per Audit <u>Report</u>	<u>Receipts</u>	<u>Disbursements</u>	Balance as at Dec. 31, 2017
1.	Cash Performance	_\$_	790,109.76	536,347.06	381,467.48	944,989.34
2.	COAH	_	4,065,544.01	792,031.77	22,993.40	4,834,582.38
3.	Fire Dedicated Penalties		846.12	3,380.00	1,639.20	2,586.92
4.	Lifeguard Pension Fund		7,274.64	257,080.97	239,893.74	24,461.87
5.	OC Tourism Development Fund	_	172,334.15	683,100.37	705,758.12	149,676.40
6.	Planning Board Escrow		191,753.68	278,371.27	242,109.70	228,015.25
7.	POAA-FTA		26,228.62	2,177.79	<u> </u>	28,406.41
8.	Recreation Trust		241,737.44	1,168,777.71	1,206,877.18	203,637.97
9.	Shade Tree		1,642.99	3,151.28	2,543.71	2,250.56
10.	Special Law Enforcement	_	20,851.87	3,500.00	200.00	24,151.87
11.	TTL Redemption	_	416,781.73	566,354.07	528,338.13	454,797.67
12.	Merchant Fees	_	11,662.68	163,718.00	160,839.50	14,541.18
13.						
14.						
15.		_				
16.		_				_
17.						
18.	Dog Account	_	9,590.78	41,774.42	30,312.94	21,052.26
19.						
20.						
21.						
22.						
23.						
24.						
25.						
26.						
27.						
28.						
29.						
30.						
	Totals	\$_	5,956,358.47 \$	4,499,764.71 \$	3,522,973.10 \$	6,933,150.08

# sheet 7

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

EMBERIES AND SOMEOS								
Title of Liability to which Cook	Audit Balance		DECI	EIPTS				Dalanas
Title of Liability to which Cash and Investments are Pledged	Dec. 31, 2016	Assessments and Liens	Current Budget				Disbursements	Balance Dec. 31, 2017
Assessment Serial Bond Issues:	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
Assessment Bond Anticipation Note Issues:	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
Other Liabilities								
Trust Surplus								
*Less Assets "Unfinanced"	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
	-	-	-	-	-	-	-	-

<sup>\*</sup>Show as red figure

# POST CLOSING TRIAL BALANCE -- GENERAL CAPITAL FUND

#### AS AT DECEMBER 31, 2017

Title of Account	Debit	Credit
Est. Proceeds Bonds and Notes Authorized	20,393,735.00	xxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxx	20,393,735.00
CASH	25,344,496.02	
DUE FROM OTHER:	-	
DUE FROM GRANT FUND- INTERFUND LOAN	350,000.00	
DEFERRED CHARGES TO FUTURE TAXATION:		
FUNDED	71,367,414.51	
UNFUNDED*	74,863,735.00	
PROCEEDS FROM BOND SALE		
RESERVE TO PAY BANS		
IMPROVEMENT AUTHORIZATIONS FUNDED		
GENERAL SERIAL BONDS PAYABLE		70,935,000.00
GREEN TRUST LOAN PAYABLE		432,414.51
BOND ANTICIPATION NOTES PAYABLE*		54,470,000.00
RESERVE FOR ARBITRAGE REBATE		
RESERVE FOR DEBT SERVICE		3,424,760.07
RESERVE FOR CAPITAL PROJECTS		
CAPITAL IMPROVEMENT FUND		75,112.53
FUND BALANCE		1,398,771.34
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		196,071.73
UNFUNDED		24,988,057.29
RESERVE FOR ENCUMBRANCES		16,005,458.06
RESERVE FOR PRELIMINARY EXPENSES		
	192,319,380.53	192,319,380.53

### **CASH RECONCILIATION DECEMBER 31, 2017**

	Cash		Less Checks	Cash Book	
	*On Hand	On Deposit		Balance	
Current	5,728,568.38	16,610,337.85	1,713,662.83	20,625,243.40	
Trust - Assessment					
Trust - Dog License	-	21,052.26		21,052.26	
Trust - Other	171.29	6,912,460.05	533.52	6,912,097.82	
Capital - General	15,000.00	25,502,184.12	172,688.10	25,344,496.02	
Water - Operating					
Water - Capital  Utility -  Assessment Trust					
Public Assistance **					
Garbage District					
Grant - General	9,341.75	13,304.30	-	22,646.05	
* Include Deposits In Transit	5,753,081.42	49,059,338.58	1,886,884.45	52,925,535.55	

<sup>\*</sup> Include Deposits In Transit

#### **REQUIRED CERTIFICATION**

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

All <u>"Certificates of Deposits"</u>, <u>Repurchase Agreements" and other investments must be</u> 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: CFO #N-0651
-------------------------------

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

### CASH RECONCILIATION DECEMBER 31, 2017 (cont'd.)

#### LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

TD BANK:	
General Fund Receipts:440-3333	7,153,635.43
General Fund Disbursements:440-3341	1,262,588.60
Payroll Account:440-3317	1,434,080.03
Special Payroll Account:440-3325	444,150.51
Tax Account:440-3291	2,459,134.82
Grant Account:440-4182	13,304.30
Tax Premium Account:440-3309	454,797.67
Special law Enforcement Account:58-010-8509	9,980.02
Capital Account:440-2467	4,355,065.56
COAH:6228704	4,834,582.38
Lifeguard Pension Fund:7857991942	24,461.87
OCTD Fees:7857991967	149,676.40
Fire Dedicated Penalties:7857991777	2,586.92
Capital CD:4738892763	-
Special law Enforcement Account II:7868703591	14,171.85
Ocean First Bank:	
Recreation Dedicated Trust:001-500-1134	206,265.73
Planning & Zoning Fees & Escrow:001-500-1142	228,014.35
Health Insurance:980-266-183	98,426.49
Emergency Medical Fees:001-500-1712	485,305.99
Cash Performance Escrow:001-380-0701	945,151.19
Flex Spending:980490908	10,199.38
Merchant Fees:980070635	12,114.70
Sturdy Savings Bank:	
Dog License Account:9800620073	21,051.53
Dog License Account II:9800620099	0.73
Shade Tree Account:9800620107	2,250.56
POAA-FTA Account:9800620115	28,406.41
Total	24,649,403.42

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

### CASH RECONCILIATION DECEMBER 31, 2017 (cont'd.)

#### LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

New Jersey Artbitrage Rebate Program	
Investment ARM	0.02
Acct #132	4.35
Acct #134	-
Acct #138	-
Acct #144	2.66
Acct #146	50,615.45
Acct #148	9,897.09
Acct #150	8.16
Acct #152	33,741.33
Acct #154	-
Acct #156	501.01
Acct #158	49,761.03
Acct #160	5,518,043.40
Acct #162	3,086,957.25
Acct #164	12,397,586.81
State of New Jersey	
Cash Management:171-00068535	163,046.03
MBIA	_
Santander: Investment:9551002075	22,778.25
Parke Bank: Investment	3,076,992.32
Total	49,059,338.58

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

	DEKAL AN	D SIAIL (	JIVANIO IVI	CLIVADLE	1		
Grant	Balance Jan. 1, 2017	2017 Budget Revenue Realized	Received	Transferred to Reserve	Cancellations	Cancellations	Balance Dec. 31, 2017
Clean Communities	-	92,666.69	92,666.69				-
Recycling Tonnage	-	27,652.03	27,652.03				-
Recycling Bonus Grant	0.50				0.50		-
NJ Council of the Arts:POPS	15,000.00				15,000.00		-
NJ DCA Historic Preservation Grant	356,321.05		234,216.78				122,104.27
NJ State Police- Emergency Management	-						-
NJ Sustainable Land Use Planning Grant	-						-
NJDHTS - Pedestrian Safety Grant	4,717.75				4,717.75		(0.00)
NJDOT - Year 2012: Simpson Avenue	180,000.00				180,000.00		-
NJDOT - Year 2014: Bay to West ; 31st - 33rd	172,000.00						172,000.00
NJDOT - Year 2016: 16th St, Pleasure to West	43,750.00		43,750.00				-
NJ Historic Trust Sandy Relief - City Hall	230,000.00		230,000.00				-
NJ Historic Trust Sandy Relief - Life Saving Station	143,031.00						143,031.00
NJ Historic Trust Sandy Relief - Transportation Center	501,000.00		501,000.00				-
Community Dev. Block Grant-DR:Prepare Area Plan for Ce	50,000.00		50,000.00				-
Community Dev. Block Grant-DR:Prepare Codes,Ordianaces	20,000.00		19,789.00				211.00
Community Dev. Block Grant-DR: Develop Design Standard	50,000.00		49,598.00				402.00
Community Dev. Block Grant-DR:Develop Floodplain Mgmt	50,000.00		50,000.00				-
Community Dev. Block Grant-DR:Permit Application Pro	25,000.00		25,000.00				-
Community Dev. Block Grant	438,240.59	547,976.00	470,443.90				515,772.69
Totals	2,279,060.89	668,294.72	1,794,116.40	-	199,718.25		953,520.96

10

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

Grant	Balance Jan. 1, 2017	2017 Budget Revenue Realized	Received	Transferred to Reserve	Cancellations	Cancellation	Balance Dec. 31, 2017
City HallStabelization Re-Point Bricks	200,000.00						200,000.00
Body Armor/Bulletproof Vest	-	9,611.67	9,611.67				-
NJ Dept of State: Cooperative Marketing Grant	0.50				0.50		-
FAA Airport Layout Plan 3-34-0029-14-09	4,512.00				4,512.00		-
Aiport Obstruction Removal	69,480.00		23,328.96				46,151.04
NJDHTS - 2013 Drive Sober or Get Pulled Over	1,336.23				1,336.23		-
NJDHTS - 2013 Drive Sober or Get Pulled Over Holiday Cracl	1,532.30				1,532.30		0.00
NJDHTS - 2014 Distracted Driving Crackdown	2,613.15				2,613.15		
NJDHTS - 2014 Drive Sober Crackdown Labor Day	1,309.85				1,309.85		
NJDHTS - 2015 Pedestrian Education & Enforcement	919.00				919.00		
NJDHTS - 2014 Drive Sober Holiday Crackdown	2,017.50				2,017.50		
NJDHTS - 2015 Drive Sober Holiday Crackdown	5,000.00				5,000.00		
DWI Funds	-						
US Homeland Security, Port Security Grant	8,107.76				8,107.76		(0.00)
NJ 2014 Post Sandy Grant	26,500.00				26,500.00		
NJ 2015 Post Sandy Grant	-						
NJ Sustainable Jersey 2014	-						
NJ 2015 Recreation Opportunity (ROID)	13,659.19						13,659.19
2017 Sustainable Jersey Grant - Electric Car	-	30,000.00	15,000.00				15,000.00
NJ Electric Vehicle Workplace Charging Station	_	5,000.00					5,000.00
Dredging	-	1,219,935.03					1,219,935.03
Totals	2,616,048.37	1,932,841.42	1,842,057.03	-	253,566.54	-	2,453,266.22

10a

# Sheet 11

# SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2017	Transferred Budget App Budget			Expended	Cancellations	Other	Balance Dec. 31, 2017
NJ Alcohol & Rehabilitation Grant	90.91		,					90.91
Community Development Block Grant	7,600.00		547,976.00		268,568.80			287,007.20
CDBG-DR: Prepare Codes,Ordinances,Standard	-						(211.00)	211.00
CDBG-DR: Develop Design Standards Flood Re	-						(402.00)	402.00
NJ Municipal Alliance	(0.00)	3,658.80			_			3,658.80
NJ Body Armor Replacement Fund	0.00		9,611.67		-			9,611.67
NJ Clean Communities	52,153.43		92,666.69		61,925.51			82,894.61
NJ Council of Arts:POPS	15,000.00					15,000.00		-
NJ DOT Simpson Avenue 2012	180,000.00					180,000.00		-
NJ DOT Bay to West: 31st - 33rd	172,000.00				172,000.00			-
NJ State Police - OEM	13,073.71	7,000.00						20,073.71
NJDHTS DWI	8,861.26				4,578.81			4,282.45
NJ - Recycling Tonage Grant	1,121.82		27,652.03		5,275.09			23,498.76
ANJEC Sustainable Land Use Planning Project	25.00					25.00		0.00
NJ Historic Trust Sandy Relief - City Hall	-							-
NJ Historic Trust Sandy Relief - Life Saving Stat	143,031.00				32,771.00			110,260.00
NJ Historic Trust Sandy Relief - Transportation	-						(16,541.00)	16,541.00
United States Tennis Association	20,000.00				20,000.00			-
Ocean City Pedestrian Safety Grant 2012	910.68					910.68		(0.00)
Body Worn Camera Assistance Program	9,500.00				8,838.00			662.00
Airport Obstruction Removal	92,725.00				52,592.62			40,132.38
NJ 2015 Recreation Opportunity (ROID)	20,647.31				-			20,647.31
Totals	736,740.12	10,658.80	677,906.39	-	626,549.83	195,935.68	(17,154.00)	619,973.80

# Sheet 11a

# SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS (cont'd)

Grant	Balance	Transferred Budget App			Expended	Cancellations		Balance
	Jan. 1, 2017	Budget	Appropriation By 40A:4-87		Ξ-1γ - 1.1.2.2			Dec. 31, 2017
FAA Airport Layout Plan 3-34-0029-14-09	4,750.00					4,750.00		-
FAA JAG Edward Bryne Memorial	507.54					507.54		0.00
NJ DCA Cooperative Marketing Grant	17,021.16					17,021.16		0.00
NJ DCA Historic Preservation	-							
Ocean City Free Public Library - Police Grant	0.57					0.57		(0.00)
Sustainable Jersey 2012	0.10					0.10		(0.00)
US Homeland Security - Port Security Grant	8,107.76					8,107.76		0.00
2014 Pedestrian Grant	616.01					616.01		0.00
NJ 2014 Post Sandy Planning Grant	18,432.50							18,432.50
NJ 2015 Post Sandy Planning Grant	27,000.00					27,000.00		-
NJHTS: 2013 Drive Sober Holiday Crackdown	4,400.00					4,400.00		
NJHTS: 2013 Distracted Driving Crackdown	1,064.65					1,064.65		
NJDHTS - 2014 Drive Sober Holiday Crackdown	2,611.20					2,611.20		
NJDHTS - 2015 Pedestrian Ed & Enforcement	1,772.85					1,772.85		0.00
NJDHTS - 2014 Drive Sober Holiday Crackdown	2,141.90					2,141.90		(0.00)
NJDHTS - 2015 Drive Sober Holiday Crackdown	5,000.00					5,000.00		
City Hall Stablization/Re-point Bricks	200,000.00							200,000.00
NJ Dot: 2017 Dredge Material Mgmt Grant	-		1,219,935.03		549,385.88			670,549.15
NJ 2017 Sustainable Jersey Grant - Electric Car	-	30,000.00			28,947.00			1,053.00
NJ Electric Vehicle Workplace Charging Station	-		5,000.00		4,000.00			1,000.00
								-
Totals	1,030,166.36	40,658.80	1,902,841.42	-	1,208,882.71	270,929.42	(17,154.00)	1,511,008.45

# SCHEDULE OF UNAPPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance		Transferred to 2017 Budget Appropriations		Received	Cancellations		Balance	
	Jan. 1, 2017	Budget	Appropriation By 40A:4-87					Dec. 31, 2017	
Municipal Alliance Program	_							-	
	-							-	
Body Armor	-	-						-	
Recycling Tonnage Grant	-	-			25,999.38			25,999.38	
Drunk Driving Enforcement	-				5,287.44			5,287.44	
NJSP Emergency Management	7,000.00	7,000.00						-	
	-							-	
	-							-	
	-							-	
	-							-	
	-							-	
	-							-	
	-							-	
	-							-	
	-							-	
	-							-	
	-							-	
	-							-	
	-							-	
Totals	7,000.00	7,000.00	-	-	31,286.82	-	-	31,286.82	

Sheet 12

### \*LOCAL DISTRICT SCHOOL TAX

		Debit	Credit
Balance January 1, 2017		xxxxxxxxx	xxxxxxxxx
School Tax Payable #	85001-00	xxxxxxxxxx	
School Tax Deferred (Not in excess of 50% of Levy - 2016 - 2017)	85002-00	xxxxxxxxxx	12,394,363.50
Levy School Year July 1, 2017 - June 30, 2018		xxxxxxxxxx	25,135,655.00
Levy Calendar Year 2017		xxxxxxxxxx	
Paid		24,962,191.00	xxxxxxxxx
Balance December 31, 2017		xxxxxxxxxx	xxxxxxxxx
School Tax Payable #	85003-00	-	xxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2017 - 2018)	85004-00	12,567,827.50	xxxxxxxxx
* Not including Type 1 school debt service, emergency authorizations-school Board of Education for use of local schools.	ols, transfer to	37,530,018.50	37,530,018.50

<sup>#</sup> Must include unpaid requisitions.

### MUNICIPAL OPEN SPACE TAX

		Debit	Credit
Balance January 1, 2017	85045-00	xxxxxxxxx	
2017 Levy	81105-00	xxxxxxxxxx	
	01100 00	7000000000	
Interest Earned		xxxxxxxxxx	
Expenditures			xxxxxxxxx
Balance December 31, 2017	85046-00	_	xxxxxxxxx

## N/A REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

		Debit	Credit
Balance January 1, 2017		xxxxxxxxxx	xxxxxxxxx
School Tax Payable #	85031-00	xxxxxxxxxx	
School Tax Deferred (Not in excess of 50% of Levy - 2016 - 2017)	85032-00	xxxxxxxxxx	
Levy School Year July 1, 2017 - June 30, 2018		xxxxxxxxxx	
Levy Calendar Year 2017		xxxxxxxxxx	
Paid			xxxxxxxxx
Balance December 31, 2017		xxxxxxxxxx	xxxxxxxxx
School Tax Payable #	85033-00		xxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2017 - 2018)	85034-00		xxxxxxxxx
# Must include unpaid requisitions.		-	-

### **REGIONAL HIGH SCHOOL TAX**

		Debit	Credit
Balance January 1, 2017		xxxxxxxxxx	xxxxxxxxx
School Tax Payable #	85041-00	xxxxxxxxxx	
School Tax Deferred (Not in excess of 50% of Levy - 2016 - 2017)	85042-00	xxxxxxxxx	
Levy School Year July 1, 2016 - June 30, 2017		xxxxxxxxxx	
Levy Calendar Year 2017		xxxxxxxxxx	
Paid			xxxxxxxxx
Balance December 31, 2017		xxxxxxxxxx	xxxxxxxxx
School Tax Payable #	85043-00		xxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2017 - 2018)	85044-00		xxxxxxxxx
# Must include unpaid requisitions.		-	-

### **COUNTY TAXES PAYABLE**

		Debit	Credit
Balance January 1, 2017		xxxxxxxxxx	xxxxxxxxx
County Taxes	80003-01	xxxxxxxxxx	
Due County for Added and Omitted Taxes	80003-02	xxxxxxxxxx	184,608.13
2017 Levy:		xxxxxxxxxx	xxxxxxxxx
General County	80003-03	xxxxxxxxxx	26,482,354.32
County Library	80003-04	xxxxxxxxxx	
County Health		xxxxxxxxxx	
County Open Space Preservation		xxxxxxxxxx	1,212,729.35
Due County for Added and Omitted Taxes	80003-05	xxxxxxxxxx	232,759.33
Paid		27,879,691.80	xxxxxxxxx
Balance December 31, 2017		xxxxxxxxxx	xxxxxxxxx
County Taxes		-	xxxxxxxxx
Due County for Added and Omitted Taxes		232,759.33	xxxxxxxxx
		28,112,451.13	28,112,451.13

### SPECIAL DISTRICT TAXES

			Debit	Credit
Balance January 1, 2017		80003-06	xxxxxxxxxx	-
2017 Levy: (List Each Type of District Ta	x Separately - see Fo	ootnote)	xxxxxxxxxx	xxxxxxxxx
Fire -	81108-00		xxxxxxxxxx	xxxxxxxxx
Sewer -	81111-00		xxxxxxxxxx	xxxxxxxxx
Water -	81112-00		xxxxxxxxxx	xxxxxxxxx
Garbage -	81109-00		xxxxxxxxxx	xxxxxxxxx
Special Improvement District		182,313.00	xxxxxxxxxx	xxxxxxxxx
			xxxxxxxxxx	xxxxxxxxx
			xxxxxxxxxx	xxxxxxxxx
Total 2017 Levy		80003-07	xxxxxxxxxx	182,313.00
Paid		80003-08	182,313.00	xxxxxxxxx
Balance December 31, 2017		80003-09		xxxxxxxxx
			182,313.00	182,313.00

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

### 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	5,073.00
Expended	80004-09	5,073.00	xxxxxxxxx
Balance December 31, 2017	80004-10	-	
		5,073.00	5,073.00

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

Balance January 1, 2017	80004-03	xxxxxxxxx	
State Library Aid Received in 2017	80004-04	xxxxxxxxxx	
Expended	80004-11		XXXXXXXXX
Dalaman Danamahan 24, 2047	00004.40		
Balance December 31, 2017	80004-12		

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

Balance January 1, 2017	80004-05	xxxxxxxxx	
State Library Aid Received in 2017	80004-06	xxxxxxxxx	
Expended	80004-13		xxxxxxxxx
Balance December 31, 2017	80004-14		

#### RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

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

### STATEMENT OF GENERAL BUDGET REVENUES 2017

Source		Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated	80101-	3,380,000.00	3,380,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government	80102-			<u>-</u>
Miscellaneous Revenue Anticipated:		xxxxxxxxx	xxxxxxxx	xxxxxxxxx
Adopted Budget		17,007,285.00	17,010,122.95	2,837.95
Added by N.J.S. 40A:4-87 (List on 17	a)	1,902,841.42	1,902,841.42	
Total Miscellaneous Revenue Anticipated	80103-	18,910,126.42	18,912,964.37	2,837.95
Receipts from Delinquent Taxes	80104-	665,000.00	667,383.51	2,383.51
Amount to be Raised by Taxation:		xxxxxxxxx	xxxxxxxx	xxxxxxxx
(a) Local Tax for Municipal Purposes	80105-	55,832,083.93	xxxxxxxx	xxxxxxxx
(b) Addition to Local District School Tax	80106-		xxxxxxxx	xxxxxxxx
Total Amount to be Raised by Taxation	80107-	55,832,083.93	57,228,920.71	1,396,836.78
		78,787,210.35	80,189,268.59	1,402,058.24

### **ALLOCATION OF CURRENT TAX COLLECTIONS**

		Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	80108-00	XXXXXXXX	109,324,731.71
Amount to be Raised by Taxation		xxxxxxxx	xxxxxxxx
Local District School Tax	80109-00	25,135,655.00	xxxxxxxx
Regional School Tax	80119-00	-	xxxxxxxx
Regional High School Tax	80110-00	-	xxxxxxxx
County Taxes	80111-00	27,695,083.67	xxxxxxxx
Due County for Added and Omitted Taxes	80112-00	232,759.33	xxxxxxxx
Special District Taxes	80113-00	182,313.00	xxxxxxxx
Municipal Open Space Tax	80120-00	-	xxxxxxxx
Reserve for Uncollected Taxes	80114-00	xxxxxxxx	1,150,000.00
Deficit in Required Collection of Current Taxes (or)	80115-00	xxxxxxxx	
Balance for Support of Municipal Budget (or)	80116-00	57,228,920.71	xxxxxxxx
*Excess Non-Budget Revenue (see footnote)	80117-00	-	xxxxxxxx
*Deficit Non-Budget Revenue (see footnote)	80118-00	xxxxxxxx	
*These items are applicable only when there is no "Amount to be Raised by T "Budget" column of the statement at the top of this sheet. In such instances, a		110,474,731.71	110,474,731.71
in the above allocation would apply to "Non-Budget Revenue" only.			

### STATEMENT OF GENERAL BUDGET REVENUES 2017

(Continued)

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

Source	Budget	Realized	Excess or Deficit
Body Armor/Bullet Proof Vest Program	9,611.67	9,611.67	-
Clean Communties	92,666.69	92,666.69	-
Community Dev Block Grant - 2016/2017	273,211.00	273,211.00	-
Community Dev Block Grant - 2017/2018	274,765.00	274,765.00	-
NJ DOT - 2017 Dredge Project	1,219,935.03	1,219,935.03	_
NJ Electric Vehicle Workplace Charging Unit	5,000.00	5,000.00	_
Recycling Tonnage Grant	27,652.03	27,652.03	-
			-
			-
			-
			-
			-
			-
			-
Total (Sheet 17)	1,902,841.42	1,902,841.42	-

I hereby certify that the above list of Chapter 159 insertions of revenue have been realized in cash or I have received written notification of the award of public or private revenue. These insertions meet the statutory requirements of N.J.S.A. 40A:4-87 and matching funds have been provided if applicable.

CFO Sinature:			

#### STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2017

2017 Budget as Adopted		80012-01	76,884,368.93
2017 Budget - Added by N.J.S. 40A:4-87		80012-02	1,902,841.42
Appropriated for 2017 (Budget Statement Item 9)		80012-03	78,787,210.35
Appropriated for 2017 by Emergency Appropriation (Budget Sta	atement Item 9)	80012-04	
Total General Appropriations (Budget Statement Item 9)		80012-05	78,787,210.35
Add: Overexpenditures (see footnote)		80012-06	
Total Appropriations and Overexpenditures		80012-07	78,787,210.35
Deduct Expenditures:	<del></del>		
Paid or Charged [Budget Statement Item (L)]	80012-08	76,240,595.52	
Paid or Charged - Reserve for Uncollected Taxes	80012-09	1,150,000.00	
Reserved	80012-10	1,365,162.07	
Total Expenditures		80012-11	78,755,757.59
Unexpended Balances Canceled (see footnote)		80012-12	31,452.76

#### FOOTNOTE - 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."

#### N/A

## SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

#### (EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

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 OPERATIONS**

#### **CURRENT FUND**

		Debit	Credit
Excess of Anticipated Revenues:		xxxxxxxxx	xxxxxxxx
Miscellaneous Revenues anticipated	80013-01	xxxxxxxxx	2,837.95
Delinquent Tax Collections	80013-02	xxxxxxxxx	2,383.51
		xxxxxxxxx	
Required Collection of Current Taxes	80013-03	xxxxxxxx	1,396,836.78
Unexpended Balances of 2017 Budget Appropriations	80013-04	xxxxxxxx	31,452.76
Miscellaneous Revenue Not Anticipated	81113-	xxxxxxxxx	336,798.12
Miscellaneous Revenue Not Anticipated: Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	xxxxxxxx	
Payments in Lieu of Taxes on Real Property	81120-	xxxxxxxx	
Cancellation of Escrow		xxxxxxxx	33,059.76
Unexpended Balances of 2016 Appropriations Reserves	80013-05	xxxxxxxx	835,127.82
Tax adjustment due to bankruptcy	80013-06	xxxxxxxx	-
Cancellation of Grants		xxxxxxxx	17,362.88
Prior Year Vets & Senior Citizens Disallowed		xxxxxxxx	
Cancellation of Emergency Appropriation		xxxxxxxx	23,243.62
Deferred School Tax Revenue: (See School Taxes, Sheets 1	3 & 14)	xxxxxxxx	xxxxxxxx
Balance January 1, 2017	80013-07	12,394,363.50	xxxxxxxx
Balance December 31, 2017	80013-08	xxxxxxxx	12,567,827.50
Deficit in Anticipated Revenues:		xxxxxxxx	xxxxxxxx
Miscellaneous Revenues Anticipated	80013-09		xxxxxxxx
Delinquent Tax Collections	80013-10		xxxxxxxx
			xxxxxxxx
Required Collection on Current Taxes	80013-11		xxxxxxxx
Interfund Advances Originating in 2017	80013-12	_	xxxxxxxx
			xxxxxxxx
Prior Year Vets & Senior Citizens Disallowed		-	xxxxxxxx
Refund of Prior Year Revenue			xxxxxxxx
Reissue of Prior Year Canceled Payroll Checks			xxxxxxxx
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	xxxxxxxx	
Surplus Balance - To Surplus (Sheet 21)	80013-14	2,852,567.20	xxxxxxxx
		15,246,930.70	15,246,930.70

# SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
Storage & Towing Fees	17,774.00
200 Foot Information	2,490.00
City Clerk	198.50
Reimbursements from OC Free Library	66,216.20
Public Defender	3,500.00
American Recycling	7,919.15
Bench Donations	650.00
Binocular Fees	867.46
Tax Collector	8,353.67
Vending Machines	2,002.00
Wilhelm Trust	10,000.00
Trademarks Fees	1,175.00
Plans & Specs	1,850.00
PILOT: United Methodist Homes	79,590.00
Returned Check Fees	40.00
Boardwalk Entertainers	2,920.00
Escrow Related - Tax Map Change Fees	3,000.00
Various Refunds & Reimbursements	6,910.50
FEMA Reimbursements	25,005.56
Other Rebates	10,192.44
Various Rental, Licenses & Leases (AT&T Antenna)	15,241.31
Fire Reports	5.00
DMV Inspection Fines	4,572.00
Reimbursement for Services	1,256.68
Reimbursement for Services - Margate	212.00
Unclaimed Funds	7,453.57
MRNA: Misc	22,709.85
Police Salary & Wage OT Reimbursements	8,342.05
Sr & Vets 2% Admin	2,316.18
Property Sale: 3501 Westiminster Lane	24,035.00
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	336,798.12

### SURPLUS - CURRENT FUND YEAR 2017

		Debit	Credit
1. Balance January 1, 2017	80014-01	xxxxxxxx	6,359,077.20
2.		xxxxxxxx	
3. Excess Resulting from 2017 Operations	80014-02	xxxxxxxx	2,852,567.20
4. Amount Appropriated in the 2017 Budget - Cash	80014-03	3,380,000.00	xxxxxxxx
<ol><li>Amount Appropriated in 2016 Budget - with Prior Written Consent of Director of Local Government Services</li></ol>	80014-04	-	xxxxxxxxx
6.			xxxxxxxx
7. Balance December 31, 2017	80014-05	5,831,644.40	xxxxxxxx
		9,211,644.40	9,211,644.40

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

		1	
Cash		80014-06	20,625,243.40
Investments		80014-07	
Sub Total			20,625,243.40
Deduct Cash Liabilities Marked with "C" on Trial Bala	ance *reduced for note	80014-08	14,793,763.14
Cash Surplus		80014-09	5,831,480.26
Deficit in Cash Surplus		80014-10	
Other Assets Pledged to Surplus:*			
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	80014-16	164.14	
Deferred Charges #	80014-12	-	
Cash Deficit #	80014-13		
Total Other Assets		80014-14	164.14
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS	S", "OTHER ASSETS"	80014-15	5,831,644.40

<sup>\*</sup> IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS"
WOULD ALSO BE PLEDGED TO CASH LIABILITIES.
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2016 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. 40A:4-55.1 (Roads 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.

# (FOR MUNICIPALITIES ONLY) CURRENT TAXES - 2017 LEVY

1.	Amount of Levy as per Duplicate (Analysis) #		82101-00 \$_	108,445,994.40
	or <del>(Abstract of Ratables)</del>		82113-00 \$_	_
2.	Amount of Levy Special District Taxes		82102-00 \$_	182,312.94
3.	Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.		82103-00 \$_	
4.	Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.		82104-00 \$ _	1,460,514.02
5b.	Subtotal 2017 Levy Reductions due to tax appeals ** Total 2017 Tax Levy	\$ 110,088,821.36 \$ 29,707.36	82106-00 \$ <u> </u>	110,059,114.00
6.	Transferred to Tax Title Liens		82107-00 \$ _	826.05
7.	Transferred to Foreclosed Property		82108-00 \$_	
8.	Remitted, Abated or Canceled		82108-00 \$_	15,022.49
9.	Discount Allowed		82108-00 \$_	
10.	Collected in Cash: In 2016 *	82121-00 \$_	2,578,459.58	
	In 2017 *	82122-00 \$_	106,628,765.60	
	R.E.A.P. Revenue	\$_	<u>-</u>	
	State's Share of 2017 Senior Citizens and Veterans Deductions Allowed	82123-00 \$_	117,506.53	
	Total To Line 14	82111-00 \$	109,324,731.71	
11.	Total Credits		\$_	109,340,580.25
12.	Amount Outstanding December 31, 2017		82120-00 \$	718,533.75
13.	Percentage of Cash Collections to Total 2016 (Item 10 divided by Item 5c) is 99.33% 82112-00	•		
Note	e: If municipality conducted Accelerated Tax	Sale or Tax Levy Sale ch	eck here and co	mplete sheet 22a.
14.	Calculation of Current Taxes Realized in Cash	<u>:</u>		
	Total of Line 10  Reserve for Tax Appeals Pending  State Division of Tax Appeals	\$_ \$_	109,324,731.71	
Note A:	To Current Taxes Realized in Cash (Sheet 17) In showing the above percentage the following shown Where Item 5 shows \$1,500,000.00, and Item 10 state the percentage represented by the cash collections \$1,049,977.50 divided by \$1,500,000, or .699985. be shown as Item 13 is 69.99% and not 70.00%, not shown as Item 13 is 69.99% and not 70.00%.	uld be noted: nows \$1,049,977.50, would be The correct percentage to	109,324,731.71	

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

<sup>\*</sup> Include overpayments applied as part of 2017 collections.

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

#### ACCELERATED TAX SALE / TAX LEVY SALE - CHAPTER 99

#### To Calculate Underlying Tax Collection Rate for 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)	\$
LESS: Proceeds from Accelerated Tax Sale	
Net Cash Collected	\$
Line 5c (sheet 22) Total 2017 Tax Levy	\$
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is	
(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	xxxxxxxx	xxxxxxxx
Due From State of New Jersey	216.51	xxxxxxxx
Due To State of New Jersey	xxxxxxxx	-
2. Sr. Citizens Deductions Per Tax Billings	8,500.00	xxxxxxxx
3. Veterans Deductions Per Tax Billings	107,250.00	xxxxxxxx
4. Sr. Citizens Deductions Allowed By Tax Collector	500.00	xxxxxxxx
5. Sr. Citizens Deductions Allowed By Tax Collector 2016 Taxes	-	
6. Veterans Deductions Allowed By Tax Collector	2,500.00	
7. Sr. Citizens Deductions Disallowed By Tax Collector	xxxxxxxx	993.47
8. Sr. Citizens Deductions Disallowed By Tax Collector 2016 Taxes	xxxxxxxx	1,750.00
9. Received in Cash from State	xxxxxxxx	114,558.90
10. Veterans Deductions Disallowed By Tax Collector		250.00
11. Veterans Deductions Allowed By Tax Collector: 2016		1,250.00
12. Balance December 31, 2017	xxxxxxxx	xxxxxxxx
Due From State of New Jersey	xxxxxxxx	164.14
Due To State of New Jersey		xxxxxxxx
	118,966.51	118,966.51

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

Line 2	8,500.00
Line 3	107,250.00
Line 4	3,000.00
Sub - Total	118,750.00
Less: Line 7	1,243.47
To Item 10, Sheet 22	117,506.53

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

		Debit	Credit
Balance January 1, 2017		xxxxxxxxx	-
Taxes Pending Appeals		xxxxxxxxx	xxxxxxxx
Interest Earned on Taxes Pending Appeals		xxxxxxxxx	xxxxxxxx
Contested Amount of 2017 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)		xxxxxxxxx	-
Interest Earned on Taxes Pending State Appeals		xxxxxxxxx	
Taxes Contested: Bankruptcy: Item 14 Sheet 22			
Cash Paid to Appelants (Including 5% Interest from Data Closed to Results of Operation	e of Payment)		xxxxxxxx
(Portion of Appeal won by Municipality, including Interes	st)	-	xxxxxxxx
Balance December 31, 2017		-	xxxxxxxx
Taxes Pending Appeals*	_	xxxxxxxx	xxxxxxxxx
Interest Earned on Taxes Pending Appeals		xxxxxxxx	xxxxxxxx
* Includes State Tax Court and County Board of Taxatio Appeals Not Adjusted by December 31, 2017.	n	-	_
Signature of Tax Collector			

Date

License #

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

				YEAR 2018	YEAR 2017
1.	Total General Appropriations for 20 Item 8(L) (Exclusive of Reserve for		atement 80015-	-	xxxxxxxx
0	Local Dietriet Cohoo! Toy	Actual	80016-		25,135,655.00
2.	Local District School Tax -	Estimate **	80017-	-	xxxxxxxx
	B 1 10 1 15 11 1	Actual	80025-		
3.	Regional School District Tax -	Estimate *	80026-		xxxxxxxx
	Regional High School Tax -	Actual	80018-		7000000
4.	School Budget	Estimate *	80019-		xxxxxxxx
		Actual	80020-		27,927,843.00
5.	County Tax				
		Estimate *	80021-	-	XXXXXXXXX
6.	Special District Taxes	Actual	80022-		182,313.00
		Estimate *	80023-	-	XXXXXXXXX
7.	Municipal Open Space Tax	Actual	80027-		
		Estimate *	80028-		xxxxxxxx
8.	Total General Appropriations & C		80024-01	-	
9.	Less:Total Anticipated Revenue: Municipal Budget (Item 5)	s from 2018 in	80024-02	_	
	Cash Required from 2018 Taxes				1
	Municipal Budget and Other Tax Amount of Item 10 Divided by		80024-03	-	-
	Equals Amount to be Raised by	Taxation (Percentage	•		
	used must not exceed the applic shown by Item 13, Sheet 22)	able percentage	80024-05	_	
	Analysis of Item 11:		00024-03		Щ
	Local District School Tax (Amount Shown on I	ine 2 Above)	_	* May not be stated in a "actual" Tax of year 20	
	Regional School District To	ax		actual Tax of your 20	
	(Amount Shown on I Regional High School Tax	/	-	** Must be stated in the a	amount of the proposed
	(Amount Shown on I		-	budget submitted by the	Local Board of Education Education on January 15,
	County Tax	ino E Abovo)		2018 (Chap. 136, P.L. 19	978). Consideration must
	(Amount Shown on I Special District Tax	Line 5 Above)	-	be given to calendar yea	r calculation.
	(Amount Shown on I Municipal Open Space Ta	Line 6 Above)	-		
	(Amount Shown on I		-		
	Tax in Local Municipal Bud	dget	-		
_	Total Amount (see Line 11	)			_
12.	Appropriation: Reserve for Unco	llected Taxes (Budge			1
	Statement, Item 8 (M) (Iter Computation of "Tax in Local		80024-06	-	1
	Item 1 - Total General App				1
	Item 12 - Appropriation: Re	-	anticipated revenues (Item9)		
Sub - Total					may never exceed
	Less: Item 9 - Total Anticip	pated Revenues		-	the total of Items 1 and 12.
	Amount to be Raised by Taxation	n in Municipal Budget	80024-07	-	_

Sheet 25

### ACCELERATED TAX SALE - CHAPTER 99

## 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:  Amount Realized in Prior Year for Receipts from Delinquent Taxes*  (sheet 26, Item 10)	
C.	TIMES: % of increase of Amount to be Raised by Taxes over 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)	\$
2017	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 E above)	\$

## SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

			Debit	Credit
1. Balance January 1, 2017			682,303.84	xxxxxxxx
A. Taxes	83102-00	680,873.91	xxxxxxxx	xxxxxxxx
B. Tax Title Liens	83103-00	1,429.93	xxxxxxxx	xxxxxxxx
2. Canceled:			xxxxxxxx	xxxxxxxx
A. Taxes		83105-00	xxxxxxxxx	6,540.81
B. Tax Title Liens		83106-00	xxxxxxxxx	
3. Transferred to Foreclosed Tax Title Lien	s:		xxxxxxxx	xxxxxxxx
A. Taxes		83108-00	xxxxxxxx	
B. Tax Title Liens		83109-00	xxxxxxxx	
4. Added Taxes		83110-00		xxxxxxxxx
5. Added Tax Title Liens		83111-00		xxxxxxxxx
6. Adjustment between Taxes (Other than curre	ent year) and Tax Ti	tle Liens;	xxxxxxxx	
A. Taxes - Transfers to Tax Title I	₋iens	83104-00	xxxxxxxx	(1) 670.62
B. Tax Title Liens - Transfers fron	n Taxes	83107-00	(1) 670.62	xxxxxxxxx
7. Balance Before Cash Payments			xxxxxxxx	675,763.03
8. Totals			682,974.46	682,974.46
9. Balance Brought Down			675,763.03	xxxxxxxxx
10. Collected:			xxxxxxxx	667,383.51
A. Taxes	83116-00	667,383.51	xxxxxxxx	xxxxxxxxx
B. Tax Title Liens	83117-00	-	xxxxxxxx	xxxxxxxxx
11. Interest and Costs - 2017 Tax Sale		83118-00		xxxxxxxx
12. 2017 Taxes Transferred to Liens		83119-00	826.05	xxxxxxxxx
13. 2017 Taxes		83123-00	718,533.75	xxxxxxxx
14. Balance December 31, 2017	n		xxxxxxxx	727,739.32
A. Taxes	83121-00	724,812.72	xxxxxxxx	xxxxxxxx
B. Tax Title Liens	83122-00	2,926.60	xxxxxxxx	xxxxxxxx
15. Totals			1,395,122.83	1,395,122.83

16. Percentage of Cash Collections to Adju	usted Amount Outstanding
(Item No. 10 divided by Item No. 9) is	98.76%

17. Item No. 14 multiplied by percentage shown above is maximum amount that may be anticipated in 2018.

718,715.29 and represents the 83125-00

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

## SCHEDULE OF FORECLOSED PROPERTY

(PROPERTY ACQUIRED BY TAX TITLE LIEN LIQUIDATION)

			Debit	Credit
1. Ba	lance January 1, 2017	84101-00	262,576.00	xxxxxxxx
2. Fo	reclosed or Deeded in 2017		xxxxxxxx	xxxxxxxx
3.	Tax Title Liens	84103-00		xxxxxxxx
4.	Taxes Receivable	84104-00		xxxxxxxx
5A.		84102-00		xxxxxxxx
5B.		84105-00	xxxxxxxx	
6.	Adjustment to Assessed Valuation	84106-00		xxxxxxxx
7.	Adjustment to Assessed Valuation	84107-00	xxxxxxxx	
8. Sa	les		xxxxxxxx	xxxxxxxx
9.	Cash *	84109-00	xxxxxxxx	
10.	Contract	84110-00	xxxxxxxx	
11.	Mortgage	84111-00	xxxxxxxx	
12.	Loss on Sales	84112-00	xxxxxxxx	
13.	Gain on Sales	84113-00		xxxxxxxx
14. Ba	lance December 31, 2017	84114-00	xxxxxxxx	262,576.00
			262,576.00	262,576.00

### **CONTRACT SALES**

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

### **MORTGAGE SALES**

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

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 Sheets 29 and 30.)

	Caused By		Amount Dec. 31, 2016 per Audit Report	Amount in 2017 <u>Budget</u>	Amount Resulting from 2017	Balance as at <u>Dec. 31, 2017</u>
1.	Emergency Authorization -			-		<u>Dec. 51, 2017</u>
	Municipal*	\$_	250,000.00 \$	250,000.00 \$	\$	<u> </u>
2.	Emergency Authorization -					
	Schools	\$_	\$_	\$_	\$	
3.		\$_	\$_	\$	\$	<u>-</u>
4.		\$_	\$_	\$_	\$	
5.		\$_	\$_	\$	\$	
6.		\$_	\$_	\$	\$	
7.		\$_	\$_	\$	\$	
8.		\$_	\$_	\$	\$	
9.		\$_	\$_	\$	\$	
10.		\$_	\$_	\$	\$	

<sup>\*</sup>Do not include items funded or refunded as listed below.

# EMERGENCY AUTHORIZATIONS UNDER N.J.S. 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

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

### N.J.S. 40A:4-53 SPECIAL EMERGENCY -

TAX MAP; REVALUATION; MASTER PLAN; REVISION AND CODIFICATION OF ORDINANCES; DRAINAGE MAPS FOR FLOOD CONTROL; PRELIMINARY ENGINEERING STUDIES, ETC. FOR SANITARY SEWER SYSTEM; MUNICIPAL CONSOLIDATION ACT; FLOOD OR HURRICANE DAMAGE.

Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount Authorized*	Balance Dec. 31, 2016	REDUCE By 2017 Budget	D IN 2017  Canceled By Resolution	Balance Dec. 31, 2017
			-	-	-	-	-
							-
	Totals			80025-00	- 80026-00	-	-

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

Chief Financial Officer

<sup>\*</sup> Not less than one-fifth (1/5) of amount authorized but not more than the amount in the column "Balance Dec. 31, 2017" must be entered here and then raised in the 2018 budget.

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

Date	Purpose	Amount Authorized	Not Less Than 1/3 of Amount Authorized*	Balance Dec. 31, 2016	REDUCE By 2017 Budget	D IN 2017  Canceled By Resolution	Balance Dec. 31, 2017
	Totals			- 80027-00	- 80028-00	-	-

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

Chief Financial Officer

<sup>\*</sup> Not less than one-third (1/3) of amount shown authorized but not more than the amount in the column "Balance Dec. 31, 2017" must be entered here and then raised in the 2018 budget.

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

(COUNTY) (MUNICIPAL) GENERAL CAPITAL BONDS

		Debit	Credit	2018 Debt	Service
Outstanding January 1, 2017	80033-01	xxxxxxxx	80,575,000.00		
Issued	80033-02	xxxxxxxxx	-		
Paid	80033-03	9,640,000.00	xxxxxxxx		
Outstanding, December 31, 2017	80033-04	70,935,000.00	xxxxxxxx		
		80,575,000.00	80,575,000.00		_
2018 Bond Maturities - General Cap	تا ital Bonds	,	80033-05	\$ 10	,120,000.00
2018. Interest on Bonds*		80033-06	2,032,837.50		
ACCECC	MENT CED	LAL DONDE			
ASSESS	MENT SER	IAL BONDS			
ASSESS Outstanding January 1, 2017	MENT SER 80033-07	IAL BONDS  xxxxxxxxx			
	1				
Outstanding January 1, 2017	80033-07	xxxxxxxx	XXXXXXXX		
Outstanding January 1, 2017 Issued	80033-07 80033-08	xxxxxxxx	XXXXXXXXX		
Outstanding January 1, 2017 Issued Paid	80033-07 80033-08 80033-09 80033-10	xxxxxxxx		\$	
Outstanding January 1, 2017  Issued  Paid  Outstanding, December 31, 2017	80033-07 80033-08 80033-09 80033-10	xxxxxxxx	**************************************	\$	

### LIST OF BONDS ISSUED DURING 2017

Purpose	2017 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	-	-		

80033-14

80033-15

# SCHEDULE OF BONDS ISSUED AND OUTSTANDING AND 2018 DEBT SERVICE FOR LOANS

(COUNTY) (MUNICIPAL) GREEN TRUST LOAN

		Debit	Credit	2018 Debt Service
Outstanding January 1, 2017	80033-01	xxxxxxxx	462,030.28	
Issued	80033-02	xxxxxxxx	-	
Paid	80033-03	29,615.77	xxxxxxxx	
Refunded				
Outstanding, December 31, 2017	80033-04	432,414.51	xxxxxxxx	
		462,030.28	462,030.28	
2018 Loan Maturities			80033-05	\$ 30,211.05
2018 Interest on Loans			80033-06	\$ 8,497.99
Total 2018 Debt Service for Green T	rust Loan		80033-13	\$ 38,709.04
		LOA	N	
Outstanding January 1, 2017	80033-07	xxxxxxxx		
Issued	80033-08	xxxxxxxx		
Paid	80033-09		xxxxxxxx	
Outstanding, December 31, 2017	80033-10	-	xxxxxxxx	
		-	-	
2018 Loan Maturities			80033-11	\$
2018 Interest on Loans			80033-12	\$
Total 2018 Debt Service for		Loan	80033-13	\$

### LIST OF LOANS ISSUED DURING 2016

	***			
Purpose	2017 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
80034-01	xxxxxxxx		
80034-02		xxxxxxxx	
80034-03	-	xxxxxxxx	
<u> </u>	-	-	
	80034-04 \$	3	
	80034-05 \$	}	
80034-06	xxxxxxxx		
80034-07 80034-08	xxxxxxxx	xxxxxxxx	
80034-09	-	xxxxxxxx	
<u>[</u>	80034-10 \$	<del>-</del>	
		80034-11	\$
Debt Service	ce" (*Items)	80034-12	\$ -
	80034-02 80034-03 80034-06 80034-07 80034-08	80034-02	80034-02

Purpose	2017 Maturity -01	Amount Issued -02	Date of Issue	Interest Rate
	-			
	-	-		

# 2016 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

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

# heet 33

## DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

		Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2017	Date of Maturity	Rate of Interest	2018 Budget I	Requirements For Interest **	Interest Computed to (Insert Date)
=	1	BAN 2017- 1	15,000,000.00	6/16/2016	25,000,000.00	6/14/2018	2.00%		500,000.00	6/14/2018
	2	BAN 2017- 2	13,000,000.00	12/1/2016	27,000,000.00	11/28/2018	2.50%		673,125.00	11/28/2018
	3	BAN 2017- 3	2,600,000.00	12/3/2014	2,470,000.00	11/28/2018	2.75%	130,000.00	67,736.32	11/28/2018
_										
_										
_										
_										
_										
_										
_										
_										
_										
_										
_		Page Total	30,600,000.00		54,470,000.00			130,000.00	1,240,861.32	

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.

All notes with an original date of issue of 2015 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2018 or

written intent of permanent financing submitted with statement.

(Do not crowd - add additional sheets)

<sup>\* &</sup>quot;Original Date of Issue" refers to the date when the first money was borrowed for a particular improvement, not the renewal date of subsequent notes which were issued.

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

# heet 33A

## DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount	Original Date of	Amount of Note	Date of	Rate of	2018 Budget		Interest Computed to
	Issued	Issue*	Outstanding Dec. 31, 2017	Maturity	Interest	For Princpal	For Interest  **	(Insert Date)
Page Total			-			-	-	
Total			54,470,000.00			130,000.00	1,240,861.32	

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

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 2018 or

written intent of permanent financing submitted with statement.

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

(Do not crowd - add additional sheets)

<sup>\* &</sup>quot;Original Date of Issue" refers to the date when the first money was borrowed for a particular improvement, not the renewal date of subsequent notes which were issued.

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

# 'n

### DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount	Original Date of Issue*	Amount of Note	Date of	Rate of Interest		Requirements For Interest	Interest Computed to (Insert Date)
	Issued	issue	Outstanding Dec. 31, 2017	Maturity	merest	For Princpal	**	(insert Date)
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 Notes with an original date of issue of December 31, 2014 or prior must be appropriated in full in the 2018 Dedicated Assessment Budget or written intent of permanent financing submitted with statement.

(Do not crowd - add additional sheets)

<sup>\*\*</sup> Interest on Assessment Notes must be included in the Current Fund Budget appropriation "Interest on Notes".

## SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount Lease Obligation Outstanding	2018 Budget Requirement			
•	Dec. 31, 2017	For Prinicpal	For Interest/Fees		
1.					
2.					
3.					
4.					
5.					
6.					
7.					
8.					
9.					
10.					
11.					
12.					
13.					
14.					
Total	-	-			

80051-01 80051-02

(Do not crowd - add additional sheets)

Sheet 34/

# Sheet 35

# SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

Specify	IMPROVEMENTS Specify each authorization by purpose. Do		uary 1, 2017	2017 Encumbrances E	Expended	Authorizations	Balance - December 31, 2017		
	erely designate by a code number.	Funded	Unfunded	Authorizations	Liquidated	,	Canceled	Funded	Unfunded
08-03	Community Center Expansion	-	-					-	-
09-32	Various Improvements	-	-					-	-
10-13	Land Acquisition - Lifesaving Station	2,062.94	-		3,545.00	5,607.94		-	0.00
11-06	Various Improvements	-	-					-	-
11-07	CIF Ordinance	-	0.00					-	0.00
11-15	Land Acquisition - 8th Street Parking I	13,054.00	-			13,054.00		-	-
11-25	Various Improvements	9,123.80	0.00		46,622.38	55,746.18		-	0.00
12-02	Various Improvements	-	0.00		25,731.18	25,731.18		-	0.00
12-08	Various Improvements	80,351.95	-		680.74	12,853.74		68,178.95	-
12-09	Capital Ordinance - Coah Funds	-	-					-	-
12-13	Beach Fill	-	-		1,056.00	1,056.00		-	-
12-15	Capital Ordinance - Bellevue Demo	8,355.85	-			2,678.06		5,677.79	-
12-21	Sandy Repairs	6,021.75	0.00		180,069.74	186,091.49		-	0.00
13-02	Sandy Repairs	15,219.23	0.00		746,633.44	733,658.17		28,194.50	0.00
13-04	Various Improvements	-	8,888.79		227,983.03	236,393.27		-	478.55
13-20/16-22	Various Improvements	-	0.00		450,000.00	450,000.00		-	0.00
13-21	Capital Ordinance- CIF	-	(0.00)		186.00	186.00		-	(0.00)
14-05	Various Improvements	-	235,699.47		362,414.74	487,483.89		-	110,630.32
	Page Total	134,189.52	244,588.26		2,044,922.25	2,210,539.92	-	102,051.24	111,108.87

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

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

IMPROVEMENTS Specify each authorization by purpose. Do		Balance - Jan	uary 1, 2017	2017 Encumbrances	Expended	Authorizations	Balance - December 31, 2017		
	ot merely designate by a code number.	Funded	Unfunded	Authorizations	Liquidated	<u> </u>	Canceled	Funded	Unfunded
14-13	Various Improvements	-	3,809.75		7,927.25	11,362.55		-	374.45
14-14	Capital Ordinance- CIF	-	(0.00)		2,146.82	2,146.82		-	(0.00
14-15	10th Street Marina	-	-					-	-
14-33	Various Improvements	-	41,647.14		9,894.46	42,585.60		-	8,956.00
14-35	*Refunding Bond Ordinance	-	20,000.00			20,000.00		-	-
14-42	Skateboard Park	-	-		431.31	431.31		-	-
15-04	Lagoon and Back Bay Dredge Program	9,360.00	-		812,034.15	821,394.15		-	-
15-09	Various Improvements	-	861,823.96		1,192,195.82	1,865,682.38		-	188,337.40
15-17	Various Improvements		340,885.26		342,063.57	682,948.83			(0.00
15-29	Improvements of Various Sts & Alleys	-	22,265.00		20,735.61	43,000.61		-	-
16-01	Various Improvements	-	1,950,479.89		10,124,576.86	11,593,665.71		-	481,391.04
16-10	Land Acquisition - 19 W 9th Street	-	16,618.88		1,560.00	18,178.88		-	0.00
16-19	Various Improvements	-	17,577,024.89		1,385,346.93	9,966,593.03		-	8,995,778.79
17-01	Various Improvements	-		12,182,500.00	-	9,325,705.01		-	2,856,794.99
17-05	Land Acquisition	-		650,000.00	-	5,979.51		26,520.49	617,500.00
17-09	Various Improvements	-		18,466,000.00	-	8,020,684.25		-	10,445,315.75
17-18	Land Acquisition	-		700,000.00	-	-		35,000.00	665,000.00
17-19	Land Acquisition	-		650,000.00	-	-		32,500.00	617,500.00
	Page Total	9,360.00	20,834,554.77	32,648,500.00	13,898,912.78	42,420,358.64	-	94,020.49	24,876,948.42
	Grand Total	143,549.52	21,079,143.03	32,648,500.00	15,943,835.03	44,630,898.56		196,071.73	24,988,057.29

heet 35A

# GENERAL CAPITAL FUND

### SCHEDULE OF CAPITAL IMPROVEMENT FUND

		Debit	Credit
Balance January 1, 2017	80031-01	xxxxxxxx	107,537.53
Received from 2017 Budget Appropriation	80031-02	xxxxxxxx	1,600,000.00
Appropriated by budget emergency in 2017		xxxxxxxx	-
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	80031-03	xxxxxxxx	
List by Improvements - Direct Charges Made for Prelimina	ry Costs:	xxxxxxxx	xxxxxxxx
			xxxxxxxx
Appropriated to Finance Improvement Authorizations	80031-04	1,632,425.00	xxxxxxxx
			xxxxxxxx
Balance December 31, 2017	80031-05	75,112.53	xxxxxxxx
		1,707,537.53	1,707,537.53

<sup>\*</sup>The full amount of the 2017 budget appropriation should be transferred to this account unless the balance of the appropriation is to be permitted to lapse.

## GENERAL CAPITAL FUND

### SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

		Debit	Credit
Balance January 1, 2017	80030-01	xxxxxxxx	-
Received from 2017 Budget Appropriation *	80030-02	xxxxxxxx	
Received from 2017 Emergency Appropriation *	80030-03	xxxxxxxx	
			xxxxxxxx
Appropriated to Finance Improvement Authorizations	80030-04		xxxxxxxx
			xxxxxxxx
Balance December 31, 2017	80030-05	-	xxxxxxxx
		-	-

<sup>\*</sup>The full amount of the 2017 budget appropriation should be transferred to this account unless the balance of the appropriation is to be permitted to lapse.

### CAPITAL IMPROVEMENTS AUTHORIZED IN 2017 AND DOWN PAYMENTS (N.J.S. 40A:2-11)

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2017 or Prior Years
17-01 Various Improvements	12,182,500.00	11,573,375.00	609,125.00	609,125.00
17-05 Land Acquisition: 1-7 W 9th Street	650,000.00	617,500.00	32,500.00	32,500.00
17-09 Various Improvements	18,466,000.00	17,542,700.00	923,300.00	923,300.00
17-18 Land Acquisition: 50 Tennesse Aven	700,000.00	665,000.00	35,000.00	35,000.00
17-19 Land Acquisition: 903 Bay Avenue	650,000.00	617,500.00	32,500.00	32,500.00
			-	
			-	
			-	-
Total 80032-00	32,648,500.00	31,016,075.00	1,632,425.00	1,632,425.00

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

## GENERAL CAPITAL FUND

### STATEMENT OF CAPITAL SURPLUS YEAR - 2017

		Debit	Credit
Balance January 1, 2017	80029-01	xxxxxxxx	1,286,153.54
Premium on Sale of BANS & Bonds		xxxxxxxx	662,617.80
Funded Improvement Authorizations Refunded		xxxxxxxx	
	80029-02	-	xxxxxxxx
Appropriated to 2017 Budget Revenue	80029-03	550,000.00	xxxxxxxx
Balance December 31, 2017	80030-04	1,398,771.34	xxxxxxxx
		1,948,771.34	1,948,771.34

# Not Applicable BONDS ISSUED WITH A COVENANT OR COVENANTS

1.	Amount of Serial Bonds Issued Under Provisions of Chapter 233 P.L. 1944, Chapter 268, P.L. 1944, Chapter 428, P.L. 1943 or Chapter 77, Article VI-A, P.L. 1945, with Covenant or Covenants; Outstanding December 31, 2017		\$_	
2.	Amount of Cash in Special Trust Fund as of December 31, 2017 (Note	A)	\$	
3.	Amount of Bonds Issued Under Item 1 Maturing in 2018	\$		
4.	Amount of Interest on Bonds with a Covenant - 2018 Requirements	\$		
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.

### **MUNICIPALITIES ONLY**

## **IMPORTANT!!**

This Sheet Must Be Completely Filled in or the Statement Will Be Considered Incomplete

(N.J.S.A. 52:27BB-55 as Amended by Chap. 211, P.L. 1981)

A.								
	1.	Total Tax Levy for the Year 2017 was				\$110,	059,11	14.00
	2.	Amount of Item 1 Collected in 2017 (*)			\$	109,324,731.71	_	
	3.	Seventy (70) percent of Item 1				\$	041,37	79.80
	(*) In	cluding prepayments and overpayments	applied.					
В.	4	Dilaman da Wasa (I a a la		6 . II . I I	· 41	00470		
	1.	Did any maturities of bonded obligations	s or notes	rall due dur	ing the y	year 2017?		
		Answer YES or NO YES	_					
	2.	Have payments been made for all bond December 31, 2017?	ed obligati	ons or note	s due o	n or before		
		Answer YES or NO YES	_ If answ	er is "NO" (	give det	ails		
		NOTE: If answer to Item B1 is YES, th	ıen Item B	2 must be	answe	red		
		s the appropriation required to be include or notes exceed 25% of the total approp ? Answer YES or NO		-		-		ır
D.	1.	Cash Deficit 2016					\$	
	2.	4% of 2016 Tax Levy for all purposes:	Levy	\$		=	\$	
	3.	Cash Deficit 2017					\$	
		4% of 2017 Tax Levy for all purposes:	Levy	\$		=	\$	
E.		<u>Unpaid</u>	:	2016		2017		<u>Total</u>
	1.	State Taxes	S		_\$		\$	-
	2.	County Taxes	S		\$	232,759.33	\$	232,759.33
	3.	Amounts due Special Districts						
			S		\$		\$	
	4.	Amount due School Districts for Local S	chool Tax					
			<b>S</b>		\$	_	\$	_

### INSTRUCTIONS IN PREPARATION OF ANNUAL FINANCIAL STATEMENT OF 2017

The arrangement of the schedules is shown by the index appearing at the bottom hereof. The statement is prepared on a full cash basis. Any variations from a full cash basis must be taken up with the Division in advance of the preparation of the statement and the budget.

Summary statements only of debt service are required. The use of summarized forms is permitted to conserve time. Responsibility for the supporting detail is placed on the Chief Financial Officer who must be in a position to support the summarized figures.

No sheets should be eliminated, except utility fund sheets under the conditions stipulated on sheet 2. Those sheets not filled in should be marked "Not Applicable".

#### INDEX

	INDEA
1, & 1a.	Certification and Affidavit
1b.	Municipal Budget Local Examination Certification
1c. 2.	Report of Federal and State Financial Assistance Expenditures of Awards Instructions and Certification
	Trial Balance-Current Fund
4.	Trial Balance-Public Assistance Fund
5.	Trial Balance-Federal and State Funds
6 & 6b.	Trial Balance-Trust Funds/ Schedule of Trust Fund Deposits and Reserves
6a.	Municipal Public Defender P.L. 1997, C. 256
7.	Analysis of Trust Assessment Cash and Investments Pledged to Liabilities and Surplus
8.	Trial Balance-Capital Fund
9 & 9a.	Cash Reconciliation
10.	Federal and State Grants Receivable
11 & 11a.	Appropriated Reserves for Federal and State Grants
12. 13.	Unappropriated Reserves for Federal and State Grants Local District School Tax-Municipal Open Space Tax
14.	Regional School Tax-Regional High School Tax
15.	County Taxes Payable-Special District Taxes
16.	Reserves for State and Federal Aid for Library Services
17 & 17a.	General Budget Revenues
17.	Allocation of Current Tax Collections
18.	General Budget Appropriations
18.	Emergency Appropriations for Local District School Purposes
19.	Results of 2017 Operation-Current Fund
20.	Schedule of Miscellaneous Revenues Not Anticipated
21. 22.	Surplus Account and Analysis of Balance Current Tax Levy
22a.	Accelerated Tax Sale/Tax Levy Sale Chapter 99 To Calculate Underlying Tax Collection Rate for 2017
23.	Due from/to State of New Jersey for Senior Citizens and Veterans Deductions
24.	Reserve for Tax Appeals Pending-N.J. Division of Tax Appeals (N.J.S.A. 54:3-37)
25.	Municipal Budget-Computation of "Reserve for Uncollected Taxes" and "Amount to be Raised by Taxation"
25a.	Accelerated Tax Sale - Chapter 99. Calculation to Utilize Proceeds in Current Budget as Deduction to Reserve
00	for Uncollected Taxes Appropriation
26.	Delinquent Taxes and Tax Title Liens
27. 28.	Foreclosed Property; Contract Sales; Mortgage Sales Deferred Charges and List of Judgments-Current
29.	Emergency-Tax Map; Revaluation; Master Plan; Revisions and Codification of Ordinance; Drainage Maps for
20.	Flood Control; Preliminary Studies, etc. for Sanitary Sewer Systems, Municipal Consolidation Act; Flood or
	Hurricane Damage
30.	Emergency - Damage to Roads and Bridges by Snow, Ice, etc.; Public Exigencies Caused by Civil Disturbance
31 & 31a.	Summary Statement of Debt Service Requirements-Municipal (or County)
32.	Summary Statement of Debt Service Requirements-School-Type I and Current
33.	Debt Service for Notes (Other than Assessment Notes)
34 & 34a.	Debt Service for Assessment Notes/ Schedule of Capital Lease Program Obligations
35 & 35a. 36.	Improvement Authorizations Capital Improvement Fund
37.	Down Payment
37.	Capital Improvements Authorized in 2017
38.	General Capital Surplus, Bond Covenants
39.	Required Information (N.J.S.A. 52:27BB-55 as amended by Chap. 211, P.L. 1981)
	LITH ITIES ONLY
40.	UTILITIES ONLY Instructions
41 & 55.	Trial Balance-Utility Fund
42 & 56.	Trial Balance-Utility Assessment Trust Funds
43 & 57.	Analysis of Utility Assessment Trust Cash and Investments Pledged to Liabilities and Surplus
44 & 58.	Utility Revenues and Appropriations
45 & 59.	2017 Utility Operations
46 & 60.	Results of Operation, Operating Surplus and Analysis
47 & 61.	Utility Accounts Receivable; Utility Liens
48 & 62. 49 & 63.	Deferred Charges and List of Judgments-Utility Summary Statement of Debt Service Requirements
49 & 63. 49a & 63a.	Summary Statement of Debt Service Requirements  Summary Statement of Loan Requirements

Debt Service for Utility Notes (Other than Utility Assessment Notes)
Debt Service for Utility Assessment Notes
Debt Service for Utility Assessment Notes
Schedule of Capital Lease Program Obligations
Improvement Authorizations (Utility Capital)

Utility Capital Improvements Authorized in 2017; Utility Capital Surplus

Capital Improvement Fund and Down Payments

50 & 64. 51 & 65. 51a & 65a. 52 & 66.

53 & 67.

54 & 68.