

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

POPULATION LAST CENSUS 77,344  
 NET VALUATION TAXABLE 2016 1,696,103,611  
 MUNICODE 0408

**RECEIVED**

2017 OCT 11 A 9 34

**FIVE DOLLARS PER DAY PENALTY IF NOT FILED BY:**

**MUNICIPAL CLERK OFFICE  
SFY MUNICIPALITIES - AUGUST 10, 2017 CAMDEN, N.J.**

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.

City \_\_\_\_\_ of Camden, County of Camden

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

	Date	Examined By:	
1			Preliminary Check
2			Examined

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

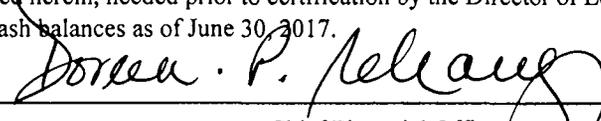
Signature   
 Name L. Jarred Corn  
 Title Registered Municipal Accountant  
 Email icorn@bowmanllp.com

(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~~) or (which I have not prepared) [~~eliminate one~~] 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, Doreen P. Chang, am the Chief Financial Officer, License # N-0821, of the City of Camden, County of Camden and that the statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as at June 30, 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 June 30, 2017.

Signature   
 Title Chief Financial Officer  
 Address City Hall, Room 213, PO Box 95120, Camden, NJ 08101-5120  
 Phone Number (856) 968-3511  
 Fax Number (856) 757-7354  
 Email dochang@ci.camden.nj.us

**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.**



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

Extensive time was required in order to analyze and research cash receipt and disbursement transactions for all funds in order to assemble the 2017 Annual Financial Statement due to the following deficiencies noted:

- cash receipt and disbursement activity was not always posted to the City's general ledgers, bank activity was not reconciled to the general ledgers on a monthly basis, and cash receipts were not always properly classified to the appropriate funds
- the June 30, 2017 bank reconciliations were not properly prepared and many balances were materially different than those reflected in the City's general ledgers
- material interfund activity was not recorded in the general ledger and the interfund balances amongst the various funds in the general ledgers were not in agreement (balanced)
- subsidiary reports did not agree to balances contained in the general ledgers for accounts such as encumbrances, accounts payable, current fund revenues and appropriations, federal and state grants receivable, reserve for federal and state grants appropriated, and improvement authorizations for the general and utility capital funds
- the 2017 adopted budget for the current fund did not balance by \$378,390.99
- the balances reported by the tax office did not agree to the balances contained in the City's general ledger as a result of material unrecorded activity in the general ledger; in addition, cash collections and cancellations reported by the tax collector were not reconciled to the postings in the City's general ledger; trial balances generated from the Edmunds' tax system for taxes receivable and tax title liens reflected beginning balances that did not agree to the prior year audit balances due to the back-dating of transactions
- the water and sewer related rent balances reported by the third-party administrator did not agree to the balances contained in the City's general ledgers as a result of unrecorded material activity in the general ledgers; in addition, cash collections reported by the third-party administrator were not reconciled to the City's bank statements and to the cash receipt postings in the City's general ledgers
- interest and penalties on water and sewer rents that were billed and collected were recorded by the City against consumer accounts receivable as opposed to the applicable revenue account in the financial accounting software system, and thus the incorrect balance of consumer accounts receivable was reported by the City, prior to adjustment
- the third-party administrator did not reflect the water and sewer billings transferred to lien during fiscal year 2017 as of June 30, 2017; subsequent to June 30, 2017, the amount transferred to lien reported in the 2017 Annual Financial Statement (such amount provided by the tax collector) did not agree to the amount transferred per the third-party administrator
- the balance reported in the 2017 Annual Financial Statement for consumer accounts receivable is not supported by a subsidiary listing detailed by block and lot for principal balance only, and exclusive of amounts transferred to lien (as reported by the tax collector) during fiscal year 2017
- the current fund general ledger was not properly rolled forward in the accounting software system, thus causing the general ledger to be out of balance and it included beginning balances that should have been closed with the roll forward process
- transactions related to State of NJ training fees, marriage licenses, and burial permits were not properly reflected in the general ledger and not reconciled to the applicable State quarterly reports

**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**

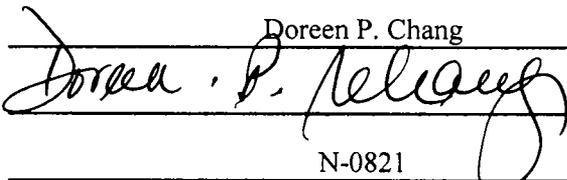
1. The outstanding indebtedness of the previous fiscal year is **not in excess of 3.5%**
2. All emergencies approved for the previous fiscal year **did not exceed 3%** of total appropriations;
3. The tax collection rate **exceeded 90%**
4. Total deferred charges **did not equal or exceed 4%** of the 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 - 2018.

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 items #3, 5, & 10 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: City of Camden  
 Chief Financial Officer: Doreen P. Chang  
 Signature:   
 Certificate #: N-0821  
 Date: 10/11/17

21-6000418

Fed I.D. #

City of Camden

Municipality

Camden

County

### Report of Federal and State Financial Assistance

#### Expenditures of Awards

Fiscal Year Ending: June 30, 2017

	(1)	(2)	(3)
	Federal Programs Expended (administered by <u>the State</u> )	State Programs <u>Expended</u>	Other Federal Programs <u>Expended</u>
TOTAL \$	\$ <u>          -</u>	\$ <u>      862,413.98</u>	\$ <u>      8,751,301.64</u>

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

      X       Single Audit

                   Program Specific Audit

      X       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 1/1/2015.

(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.

*Doreen P. Pelicci*  
Signature of Chief Financial Officer

10/11/17  
Date

# IMPORTANT!

## READ INSTRUCTIONS

### INSTRUCTION

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 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 2016 and that sheets 40 to 68 are unnecessary.

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

Signature \_\_\_\_\_

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 refasten the "index" sheet (the last sheet in the statement) in order to provide a protective cover sheet to the back of the document.

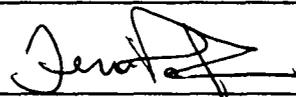
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### MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2016

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2017 and filed with the County Board of Taxation on January 10, 2017 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of

\$ 1,697,364,582 .



SIGNATURE OF TAX ASSESSOR

City of Camden

MUNICIPALITY

Camden

COUNTY



















**SCHEDULE OF TRUST FUND RESERVES**

<u>Purpose</u>	Amount June 30, 2016 per Audit Report	<u>Receipts</u>	<u>Disbursements</u>	Balance as at June 30, 2017
1. <u>see attached</u>	\$ 8,129,115.71	\$ 6,516,965.15	\$ 6,018,931.96	\$ 8,627,148.90
2. _____				
3. _____				
4. _____				
5. _____				
6. _____				
7. _____				
8. _____				
9. _____				
10. _____				
11. _____				
12. _____				
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18. _____				
19. _____				
20. _____				
21. _____				
22. _____				
23. _____				
24. _____				
25. _____				
26. _____				
27. _____				
28. _____				
29. _____				
30. _____				
Totals:	\$ 8,129,115.71	6,516,965.15	6,018,931.96	\$ 8,627,148.90

**CITY OF CAMDEN**  
**TRUST FUNDS -- OTHER**  
Statement of Miscellaneous Trust Other Reserves  
For the Fiscal Year Ended June 30, 2017

	Increased by		Decreased by		Balance June 30, 2017	
	Receipts	Investments	Due Current Fund - 2017 Budget Appropriation	Collections made on Behalf		Disbursements
Reserve for:						
Deposits on Sale of City Property						\$ 23,188.55
Pre-Sale Deposits - City Property						2,145.00
Developer's - Escrow Fees	\$ 1,263,085.13			\$ 41,608.79	\$ 691,161.51	1,726,459.88
Vacated Property						8,327.68
Plumbing Street Opening Deposits					5,213.00	207,338.40
Planning Sub-Division Fees	46,924.86					366,464.51
Administrative Planning Fees	90,442.15				2,303.42	852,576.66
Deposits for Senior Citizens Bus Trips						1,900.00
Ball Field Trust						9,125.92
Deposit on Purchase of Property						19,991.09
Deposits for Redemption of Tax Title Lien Certificates	4,423,876.20			5,194.83	4,750,931.95	1,705,791.40
Disposal of Forfeited Property						2,268.58
Long Term Exemption Fees						111,530.44
Camden City Development Corporation						47,722.95
Parking Offense Adjudication Act (POAA)	24,948.00					220,008.23
Demolition Trust						109,647.06
Gasoline Reimbursement Fund						42,932.02
Public Service Electric and Gas Company						500.00
Fire Damage Settlements						360.00
Outside Counsel Foreclosure						147,686.11
New Camden Cemetery	1,349.49	\$ 54,426.64			4,890.00	759,126.05
Police Outside Employment	51,656.47			4,663.81	48,829.00	1,097,987.44
Compensated Absences					467,406.17	862,088.20
Found Money (Trust Other Account)	8,788.78		\$ 500,000.00		2,074.68	220,433.88
Premium on Tax Sale						1,500.00
Donations:						
Police Youth Program						377.36

(Continued)

**CITY OF CAMDEN**  
**TRUST FUNDS -- OTHER**  
Statement of Miscellaneous Trust Other Reserves  
For the Fiscal Year Ended June 30, 2017

	Increased by		Decreased by		Balance June 30, 2017
	Receipts	Investments	Disbursements	Investments	
	Balance June 30, 2016	Due Current Fund - 2017 Budget Appropriation	Collections made on Behalf		
	\$			\$	
Reserve for (Cont'd):					
Donations (Cont'd):					
MIS Unit / Crime Analysis	185.00				185.00
Public Safety	200.00				200.00
Chestnut / Winslow Fire Victims	189.00				189.00
Special Events	203.00				203.00
Special Event - Camden	15,234.04				15,234.04
Special Event - Thanksgiving	425.50				425.50
Special Event - Youth Day	798.35				798.35
Special Event - Adopt a Family Fund	70.38				70.38
Employee Opportunity Day	9,224.19				9,224.19
Coat Drive	220.51				220.51
Soap Box Derby	350.00				350.00
Summer Celebration	420.98				420.98
Senior Citizens	5,710.00				5,710.00
Grandparents Day	4.42				4.42
Christmas Lighting	26.04				26.04
Christmas Celebration	18.68				18.68
Community Assets Network	400.00				400.00
Greenway Development	2,000.00				2,000.00
Keeping Seniors Safe	1,543.75				1,543.75
Youth Football and Cheerleading League	1,652.44				1,652.44
Camden Youth Enrichment	599.00				599.00
Camden Reunion	6,378.17				6,378.17
Police Eye in the Sky	1,769.52				1,769.52
Friends of the Camden Police	680.00				680.00
Other	530.00				530.00
HHS Activity Registration Fees	20.00				20.00
Found Money (Law Enforcement Account)	30,818.52				30,818.52
	\$ 8,129,115.71	\$ 54,426.64	\$ 51,467.43	\$ 46,122.23	\$ 8,627,148.90
	\$ 5,911,071.08	\$ 500,000.00	\$ 5,972,809.73	\$ 46,122.23	\$ 8,627,148.90

# ANALYSIS OF TRUST ASSESSMENT CASH AND INVESTMENTS PLEDGED TO

## LIABILITIES AND SURPLUS

Title of Liability to which Cash and Investments are Pledged	Audit Balance June 30, 2016	RECEIPTS				Disbursements	Balance June 30, 2017
		Assessments and Liens	Current Budget				
Assessment Serial Bond Issues:		XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
Assessment Bond Anticipation Note Issues:	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
Other Liabilities							
Trust Surplus							
Less Assets "Unfinanced"	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
<b>Total</b>	-	-	-	-	-	-	-

# POST CLOSING TRIAL BALANCE - GENERAL CAPITAL FUND

AS OF JUNE 30, 2017

Title of Account	Debit	Credit
Est. Proceeds Bonds and Notes Authorized	1,395,365.82	XXXXXXXX
Bonds and Notes Authorized but Not Issued	XXXXXXXX	1,395,365.82
Cash	3,495,412.75	
Deferred Charges		
Loans Receivable:		
State of New Jersey - Demolition Loan	2,260,809.00	
Rutgers University	210,606.01	
Deferred Charges to Future Taxation - Funded	26,800,829.07	
Deferred Charges to Future Taxation - Unfunded	1,395,365.82	
Due from Current Fund	2,334,801.50	
Due from Trust - Other Funds	484,202.16	
Reserve for Loans Receivable:		
Rutgers University		210,606.01
Contracts Payable		2,411,207.92
General Capital Bonds		19,210,000.00
Assessment Serial Bonds		
Bond Anticipation Notes		
Assessment Notes		
Urban and Rural Centers Unsafe Building Demolition Program Loans Payable		7,267,700.00
New Jersey Department of Environmental Protection Loans Payable		323,129.07
Improvement Authorizations - Funded		6,590,441.32
Improvement Authorizations - Unfunded		
Capital Improvement Fund		
Down Payments on Improvements		
Reserve for Payment of New Jersey Department of Environmental Protection Loans		180,428.47
Capital Surplus		788,513.52
<b>Total</b>	<b>38,377,392.13</b>	<b>38,377,392.13</b>

(Do not crowd - add additional sheets)

# CASH RECONCILIATION JUNE 30, 2017

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current	1,027,873.42	39,549,519.63	1,016,668.18	39,560,724.87
Trust - Assessment				
Trust - Dog License		26,662.67		26,662.67
Trust - Other	374,136.38	26,062,060.75	879,508.05	25,556,689.08
Capital - General		3,495,412.75		3,495,412.75
Water Utility Operating	593,920.46	8,732,299.05	29,344.68	9,296,874.83
Water Utility Capital		150,175.58		150,175.58
Sewer Utility Operating	446,904.87	9,678,006.05	15,673.23	10,109,237.69
Sewer Utility Capital		338,848.49		338,848.49
Public Assistance #1**				
Public Assistance #2**				
Garbage District				
Federal and State Grant Fund	7,000.20	392,443.36	2,422.21	397,021.35
Municipal Open Space Trust Fund				
Sewer Assessment Trust				
Water Assessment Trust				
Total	2,449,835.33	88,425,428.33	1,943,616.35	88,931,647.31

\* - Include Deposits In Transit

\*\* - Be sure to include a Public Assistance 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 June 30, 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 June 30, 2017.

All "Certificates of Deposit", "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: *J. James*

Title: Registered Municipal Accountant

**CASH RECONCILIATION JUNE 30, 2017 (CONT'D)**  
**LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"**

<b>PNC BANK:</b>	
<b>Current Fund:</b>	
Parking Surcharge Account	2,200,787.38
<b>Water Utility Operating Fund:</b>	
Temporary Water & Sewer Account	1,049,747.84
<b>Sewer Utility Operating Fund:</b>	
Temporary Water & Sewer Account	4,147,567.79
<b>SANTANDER BANK:</b>	
<b>Current Fund:</b>	
Investment Account	415,497.52
<b>General Capital Fund:</b>	
Investment Account	28,600.11
<b>Water Utility Operating Fund:</b>	
Investment Account	26,056.05
<b>Water Utility Capital Fund:</b>	
Investment Account	20,005.31
<b>Sewer Utility Operating Fund:</b>	
Investment Account	26,099.36
<b>Sewer Utility Capital Fund:</b>	
Investment Account	20,005.31
<b>TD BANK:</b>	
<b>Current Fund:</b>	
General	36,932,234.05
<b>Federal and State Grant Fund:</b>	
Grant Fund	392,443.36
<b>Animal Control Fund:</b>	
Trust Other	26,662.67
<b>Trust - Other Funds:</b>	
Trust Other	4,358,079.84
Escrow	993,956.90
New Cemetery	107,478.64
3rd Party Lienholders	1,026,778.36
<b>Subtotal Total to sheet 9b</b>	
	51,772,000.49

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 JUNE 30, 2017 (CONT'D)**  
**LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"**

<b>Balance from Sheet 9a</b>	51,772,000.49
<b>TD BANK (CONT'D):</b>	
<b>Trust - Other Funds (Cont'd):</b>	
Unemployment Comp Trust	1,077,227.08
Insurance	7,285,212.82
Workman's Compensation	2,463,668.04
Litigation Escrow (1)	1,000.00
Litigation Escrow (2)	1,039.82
Law Enforcement	384,395.13
Payroll	4,675,484.33
Home Projects Fund	284,352.67
Hope III Escrow	19,782.28
Employee Opportunity Day	9,349.19
CDBG	2,729,787.25
Camden Liberty Trust Escrow	644,468.40
<b>General Capital Fund:</b>	
General Capital	3,466,812.64
<b>Water Utility Operating Fund:</b>	
Water	6,556,845.58
Temporary Water and Sewer	1,099,649.58
<b>Water Utility Capital Fund:</b>	
Water Capital	130,170.27
<b>Sewer Utility Operating Fund:</b>	
Sewer Utility	2,914,554.01
Temporary Water and Sewer	2,589,784.89
<b>Sewer Utility Capital Fund:</b>	
Sewer Capital	318,843.18
<b>STATE OF NEW JERSEY CASH MANAGEMENT FUND:</b>	
<b>Current Fund:</b>	
Cash Management Fund	1,000.68
<b>Total</b>	<b>88,425,428.33</b>

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.



CITY OF CAMDEN

FEDERAL AND STATE GRANT FUND

Statement of Federal, State, and Other Grants Receivable  
For the Fiscal Year Ended June 30, 2017

	<u>Balance June 30, 2016</u>	<u>Accrued</u>	<u>Received</u>	<u>Cancellations</u>	<u>Balance June 30, 2017</u>
Federal Grants:					
Corporation for National and Community Service Agency:					
FY 15 Americorp	\$ 354,000.00				\$ 354,000.00
U.S. Department of Agriculture:					
2011 Summer Food Program (Surplus)	112,916.08				112,916.08
2014 Summer Food Service Program	471,386.18			\$ 471,386.18	
2015 Summer Food Service Program	425,858.37				425,858.37
2016 Summer Food Service Program	935,065.10		\$ 560,215.40		374,849.70
NJDOEP Forestry Services Management	3,000.00		3,000.00		
2017 Summer Food Service Program		\$ 926,313.66			926,313.66
U.S. Department of Commerce:					
FY 2016 Camden 7th Street Improvement Project		1,469,347.00			1,469,347.00
U.S. Environmental Protection Agency:					
USEPA 2004: Green Acres	500,000.00				500,000.00
U.S. Department of Justice:					
FEMA - Camden Neighborhood Renaissance 2001	22,046.00				22,046.00
FEMA - Fire Prevention and Safety 2005	18,065.00				18,065.00
JABG FY 2009	6,607.58				6,607.58
2012 Justice Assistance Grant	98.28				98.28
FY 2015 Justice Assistance [JAG DJ-BX-1027]	257,562.50		36,397.00		221,165.50
FY 2013 Justice Assistance Grant (JAG) Program	23,952.86		20,958.61		
FY 2012 National Forum on Youth Violence Prevention Expansion Project	3,500.00			2,994.25	
FY 2012 National Forum on Youth Violence Prevention Expansion Project	97,240.92				3,500.00
FY 2012 National Forum on Youth Violence Prevention Expansion Project	1,326,991.42		579,912.62		97,240.92
FY 2014 Justice Assistance Grant (JAG) Program	60,670.51		39,463.59		747,078.80

(Continued)

CITY OF CAMDEN

FEDERAL AND STATE GRANT FUND

Statement of Federal, State, and Other Grants Receivable  
For the Fiscal Year Ended June 30, 2017

	<u>Balance</u> <u>June 30, 2016</u>	<u>Accrued</u>	<u>Received</u>	<u>Cancellations</u>	<u>Balance</u> <u>June 30, 2017</u>
Federal Grants (Cont'd):					
U.S. Department of Justice (Cont'd):					
National Forum on Youth Violence Prevention Enhancement Project 2014-2015	\$ 222,200.00				\$ 222,200.00
FY 2015 Youth Violence Prevention Enhancement	250,302.00				250,302.00
Camden City Collaboration to End Youth Violence	70,000.00				70,000.00
DOJ Office of Juvenile Justice and Delinquency Prevention for National Forum on Youth Violence	125,000.00				125,000.00
FY 2016 Justice Assistance DJ-BX-0219		\$ 259,862.00			259,862.00
U.S. Department of Homeland Security:					
FY 2014 Assistance to Firefighters	27,273.00		\$ 27,273.00		5,240,424.00
FY 2015 SAFER EMW-2015-FH-00376		5,240,424.00			7,000.00
FY 2015 Emergency Management Agency		7,000.00			9,400.00
EMMA 2016 Grant		9,400.00			
U.S. Department of Transportation:					
Delaware Valley Regional Cleveland Ave	500,000.00				500,000.00
NJDOT - Cramer Street & Various	97,624.46				97,624.46
Milling / Resurfacing of Empire Ave and Various Streets	13,929.64				13,929.64
NJDOT - Braid Blvd & South 10th Street	96,400.59				96,400.59
Milling and Resurfacing Rand Street and Various	464,950.00				464,950.00
NJTTF FY 2008 Waterfront Roads	1,135.46			\$ 1,135.46	
NJDOT Cleveland Ave Reconstruction STP4287 101	220,322.32		220,322.32		
Milling / Resurfacing Wayne Ave 7 Various	164,809.19				164,809.19
NJDOT Camden Waterfront South	719,524.20				719,524.20
NJDOT Roadway Improvements 7th Street	198,969.25				198,969.25
NJDOT Haddon Avenue Transit Village Roadway	280,000.00		210,000.00		70,000.00
FY 2012 NJDOT River Road (CR 543) Improvements - Cramer Hill Project	78,107.58		52,816.70		25,290.88
FY 2015 NJDOT Safe Routes to School	317,200.00				317,200.00

(Continued)

CITY OF CAMDEN

FEDERAL AND STATE GRANT FUND

Statement of Federal, State, and Other Grants Receivable  
For the Fiscal Year Ended June 30, 2017

	<u>Balance</u> <u>June 30, 2016</u>	<u>Accrued</u>	<u>Received</u>	<u>Cancellations</u>	<u>Balance</u> <u>June 30, 2017</u>
<b>Federal Grants (Cont'd):</b>					
U.S. Department of Transportation (Cont'd):					
River Road / Cramer Hill #5808379	\$ 145,000.00		112,704.00		32,296.00
NJDOT River Road (CR 543) Improvements, Cramer Hill (ROW)	39,679.00		33,206.42		6,472.58
FY 2015 NJDOT Transportation Trust Fund - Resurfacing of Various Streets	588,954.00				588,954.00
NJDOT 2015 7th Street Bikeways Improvements	180,000.00				180,000.00
Delaware Valley Regional #15-66-060	47,700.00		47,700.00		
Delaware Valley Regional #14-63-027	346.58			346.58	
Delaware Valley Regional Highway 16-61-060	24,000.00				24,000.00
Delaware Valley Regional TSP 16-063-025	20,800.00				20,800.00
Delaware Valley Regional #17-61-060	20,800.00	24,000.00			24,000.00
Delaware Valley Regional #17-63-025		20,800.00			20,800.00
Delaware Valley Regional #17-63-025		880,000.00	209,717.37		670,282.63
NJDOT Haddon Ave Transit Village		11,000.00			11,000.00
NJDOT River Road (CR 543) HPP-4273 Cramer Hill		500,000.00	500,000.00		20,500.00
Additional Cleveland Ave Reconstruction Project STP-4287 (101)		20,500.00			384,495.00
Morgan Village Safe Streets Routes School		384,495.00			
DOT Resurfacing of Various Streets					
<b>Total Federal Grants</b>	<u>9,513,188.07</u>	<u>9,753,141.66</u>	<u>2,653,687.03</u>	<u>475,862.47</u>	<u>16,136,780.23</u>
<b>State Grants:</b>					
N.J. Department of Community Affairs:					
SNJ - DCA Relocation Assistance Grant	3,957.19			3,957.19	
NJDCA Balanced Housing Program - Chelton Terrace II	50,500.00			50,500.00	
NJDCA Balanced Housing Program - Fairview Village	35,500.00				35,500.00
Cramer Hill Neighborhood Housing Rehab	150,000.00				150,000.00
UEZA FY 2004-05	24,867.83				24,867.83
NJUEZ Camden Gateway Program	10,000.00				10,000.00

(Continued)

CITY OF CAMDEN

FEDERAL AND STATE GRANT FUND

Statement of Federal, State, and Other Grants Receivable  
For the Fiscal Year Ended June 30, 2017

	<u>Balance</u> <u>June 30, 2016</u>	<u>Accrued</u>	<u>Received</u>	<u>Cancellations</u>	<u>Balance</u> <u>June 30, 2017</u>
State Grants (Cont'd):					
N.J. Department of Community Affairs (Cont'd):					
UEZA 09-12 Camden Police Technology Program Phase 1	\$ 14,804.48				14,804.48
UEZ Camden CCTV Camera Program Phase I	3,700.00				3,700.00
NJUEZA - 2nd and 3rd Streetscape Project	87,656.66				87,656.66
N.J. Department of Environmental Protection:					
2010 Recycling Tonnage	30,063.15				30,063.15
FY 2014 Recycling Tonnage Grant		\$ 34,932.47	\$ 34,932.47		
Municipal Stormwater Regulation Program	5,155.00			5,155.00	
HDSRF Cramer Hill Relocation Project 16564	2,799.00			2,799.00	
HDS Remed Fund YAFFA Junkyard	5,821.00				5,821.00
NJDEA HWR Factory WS0001-P16797	4,072.00				4,072.00
HDS Kaighn Fire Station - P16720	2,785.00				2,785.00
SNJ - Dep Green Acres - Roosevelt Plaza	336,093.75				336,093.75
Community Stewardship Incentive Program	20,000.00				20,000.00
FY 2017 Clean Communities Grant		123,316.50	123,316.50		
N.J. Department of Health and Senior Services:					
2017 Municipal Court Alcohol Education		17,886.42	17,886.42		
N.J. Department of Law and Public Safety (Office of the Attorney General):					
DWI Enforcement Fund Grant (Additional Fund)	9,055.35				9,055.35
FY 2008 Body Armor Replacement Program 9626	38,842.51				38,842.51

(Continued)

CITY OF CAMDEN

FEDERAL AND STATE GRANT FUND

Statement of Federal, State, and Other Grants Receivable  
For the Fiscal Year Ended June 30, 2017

	Balance <u>June 30, 2016</u>	Accrued	Received	Cancellations	Balance <u>June 30, 2017</u>
<b>State Grants (Cont'd):</b>					
<b>N.J. Department of Transportation:</b>					
FY 2007 Transportation Trust Fund - Pedestrian Wayfinding Signage	\$ 15,242.87		\$ 10,304.36	\$ 4,938.51	88,550.32
NJ Transportation Trust - Cooper St. & Riverside Dr.	679,706.54			591,156.22	20,342.39
2012 NJDOT Municipal Aid Urban (Various)	20,342.39				48,250.00
NJDOT Resurfacing Dudley & Various	48,250.00				185,669.11
2015 NJDOT Resurfacing Dudley & Various Streets	185,669.11				
	<u>1,835,814.63</u>	<u>237,596.39</u>	<u>241,758.51</u>	<u>715,578.96</u>	<u>1,116,073.55</u>
<b>N.J. Department of Treasury:</b>					
MDA - Municipal Drug Alliance FY 2013 Additional Funding	30,980.50			30,980.50	
FY 2015 Municipal Drug Alliance	19,950.30		19,950.30		
FY 2016 Municipal Drug Alliance	\$ 61,461.00		35,368.46	26,092.54	
	<u>1,835,814.63</u>	<u>237,596.39</u>	<u>241,758.51</u>	<u>715,578.96</u>	<u>1,116,073.55</u>
<b>Total State Grants</b>					
<b>Other Grants:</b>					
FY 2013 Sustainable Jersey Small Grant	1,000.00				1,000.00
Sustainable Jersey Municipal School Recycling	20,000.00		10,000.00		10,000.00
FY 2016 Comcast Foundation		645.90	645.90		
National Recreation and Park Association	35,000.00		35,000.00		
Assistance to Firefighters Grant		1,000.00	1,000.00		
	<u>56,000.00</u>	<u>1,645.90</u>	<u>46,645.90</u>	<u>-</u>	<u>11,000.00</u>
	<u>\$ 11,405,002.70</u>	<u>\$ 9,992,383.95</u>	<u>\$ 2,942,091.44</u>	<u>\$ 1,191,441.43</u>	<u>\$ 17,263,853.78</u>
<b>Total Federal, State, and Other Grants</b>					

# SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance July 1, 2016	Transferred from 2017 Budget Appropriations		Prior Year Encumbered	Expended	Encumbered	Canceled	Balance June 30, 2017
		Budget	Appropriation By 40A:4-87					
see attached	9,331,427.55	10,343,660.32		3,179,020.68	4,449,712.27	2,935,117.66	900,767.12	14,568,511.50
<b>Total</b>	9,331,427.55	10,343,660.32	-	3,179,020.68	4,449,712.27	2,935,117.66	900,767.12	14,568,511.50

CITY OF CAMDEN

FEDERAL AND STATE GRANT FUND

Statement of Reserve for Federal, State, and Other Grants - Appropriated  
For the Fiscal Year Ended June 30, 2017

	<u>Balance June 30, 2016</u>	<u>Transferred from</u>	<u>Paid or</u>	<u>Encumbrances</u>	<u>Due</u>	<u>Refunds</u>	<u>Balance</u>
	<u>Reserved</u>	<u>2017 Budget</u>	<u>Charged</u>	<u>Encumbrances</u>	<u>Current Fund -</u>		<u>June 30, 2017</u>
		<u>Appropriations</u>			<u>Cancellations</u>		
Federal Grants:							
Corporation for National and Community Service Agency:							
FY 15 Americorp	\$ 233,999.99	\$ 120,000.00	\$ 87,750.00	\$ 32,250.00		\$	233,999.99
U.S. Department of Agriculture:							
2011 Summer Food Program (Surplus Revenue)	7,426.43		4,574.65			\$	2,851.78
2014 Summer Food Service Program	447,014.09						147.28
2015 Summer Food Service Program	935,065.10		560,698.11	286,078.65			447,014.09
2016 Summer Food Service Program	3,000.00		3,000.00				88,288.34
NJDOEP Forestry Services Management			2,600.00	651,311.99			272,401.67
2017 Summer Food Service Program		\$ 926,313.66					
U.S. Department of Commerce:							
FY 2016 Camden 7th Street Improvement Project		1,469,347.00					1,469,347.00
U.S. Department of Energy:							
2010 Energy Efficiency Conservation		194,634.90	14,650.00	181,794.90		8,137.46	6,327.46
U.S. Department of Environmental Protection:							
USEPA 2004: Green Acres							
U.S. Department of Justice:							
FY 2014 Justice Assistance Grant (JAG) Program	10,741.51		19,507.91	19,059.37			1,714.55
FY 2015 Justice Assistance [JAG DJ-BX-1027]	177,377.50		172,227.11	33,611.89			16,179.50
FY 13 Justice Assistance Grant (JAG) Program	2,047.70		18,869.90				
FY 2012 National Forum on Youth Violence Prevention Expansion Project	48,179.92		48,179.92				
National Forum on Youth Violence Prevention Expansion Project	1,331,491.42		655,950.96		\$ 2,994.25		675,540.46
National Forum on Youth Violence Prevention Enhancement Project	250,302.00	222,200.00	126,656.94				95,543.06
FY 2015 Youth Violence Prevention Enhancement	70,000.00		75,477.72				174,824.28
Camden City Collaboration to End Youth Violence							70,000.00
DOJ Office of Juvenile Justice and Delinquency Prevention for National Forum on Youth Violence	125,000.00		19,440.00	202,406.00			125,000.00
FY 2016 Justice Assistance DJ-BX-0219		259,862.00					38,016.00
U.S. Department of Homeland Security:							
Emergency Management Performance Grant	10,000.00		10,000.00				
FY 10 Office of Emergency Management #97020	20,000.00		20,000.00				
Emergency Management Performance Grant	10,000.00		10,000.00				

(Continued)



**CITY OF CAMDEN**  
**FEDERAL AND STATE GRANT FUND**  
 Statement of Reserve for Federal, State, and Other Grants - Appropriated  
 For the Fiscal Year Ended June 30, 2017

	<u>Balance June 30, 2016</u>	<u>Transferred from</u>	<u>Paid or</u>	<u>Encumbrances</u>	<u>Current Fund -</u>	<u>Refunds</u>	<u>Balance</u>
	<u>Reserved</u>	<u>2017 Budget</u>	<u>Charged</u>		<u>Cancellations</u>		<u>June 30, 2017</u>
		<u>Appropriations</u>					
<b>Federal Grants (Cont'd):</b>							
U.S. Department of Transportation (Cont'd):							
Delaware Valley Regional #17-63-025		\$ 20,800.00	\$ 1,274.77				\$ 19,525.23
NJDOT Haddon Ave Transit Village		880,000.00	834,133.68	\$ 45,866.32			
NJDOT River Road (CR 543) HPP-4273 Cramer Hill		11,000.00	11,000.00				
Additional Cleveland Ave Reconstruction Project STP-4287 (101)		500,000.00	123,517.87				376,482.13
Morgan Village Safe Streets Routes School		20,500.00					20,500.00
DOT Resurfacing of Various Streets		384,495.00					384,495.00
<b>Total Federal Grants</b>	<b>\$ 5,732,145.01</b>	<b>\$ 9,975,341.66</b>	<b>\$ 3,587,450.07</b>	<b>\$ 1,772,006.24</b>	<b>\$ 82,883.16</b>	<b>\$ 13,372.78</b>	<b>\$ 11,641,467.78</b>
<b>State Grants:</b>							
N.J. Department of Children and Families:							
DYFS - Multi-Youth 015 Beds	197,140.23						197,140.23
N.J. Department of Community Affairs:							
Neighborhood Preservation Grant - Fairview	5,000.00				5,000.00		
Camden Neighborhood Program - Urban Coordination			52.80		50,500.00	199.00	146.20
NJ Balanced Housing Chelton Terrace II	50,500.00				150,000.00		
Cramer Hill Neighborhood Housing Rehab	150,000.00				3,957.19		
SNJ - DCA Relocation Assistance Grant	3,957.19						
UEZ Urban Enterprise Zone Authority	881,729.04						914,699.57
UEZ Urban Enterprise Zone Authority	1,244,139.84						1,244,139.84
UEZ Urban Enterprise Zone Authority - Camden Water Restaurant							
N.J. Department of Environmental Protection:							
Clean Communities	828.29						828.29
FY 2011 Clean Communities	1,046.46						146.32
2012 Clean Communities	1,489.52		900.14	910.00			1,489.52
FY 2013 Clean Communities Grant	3,964.04						3,964.04
Clean Communities Program	1,318.90						313.86
Solid Waste - FY 2015 Clean Communities Grant	72,206.77		24,313.24	7,155.00			2,503.35
Recycling Rebate Fund	2,503.35		107,458.87	7,844.60			354.71
FY 2007 Recycling Tonnage Grant	354.71						354.71
2009 Recycling Tonnage (Solid Waste Adm)	102.12						102.12
2010 Recycling Tonnage	406.72		1,770.53				106.42
2012 Recycling Tonnage Grant			1,854.77				

(Continued)

CITY OF CAMDEN

FEDERAL AND STATE GRANT FUND

Statement of Reserve for Federal, State, and Other Grants - Appropriated  
For the Fiscal Year Ended June 30, 2017

	<u>Balance June 30, 2016</u>	<u>Transferred from</u>	<u>Paid or</u>	<u>Encumbrances</u>	<u>Due</u>	<u>Refunds</u>	<u>Balance</u>
	<u>Reserved</u>	<u>2017 Budget</u>	<u>Charged</u>	<u>Encumbrances</u>	<u>Current Fund -</u>		<u>June 30, 2017</u>
		<u>Appropriations</u>			<u>Cancellations</u>		
State Grants (Cont'd):							
N.J. Department of Environmental Protection (Cont'd):							
FY 2012 Recycling Tonnage Grant	\$ 7,964.97						\$ 35.75
NJDEP - Municipal Stormwater Regulation Program	8,519.00		7,929.22		8,519.00		
Fillmore Street P13243	1,760.00						1,760.00
Police Mini Station Broadway P13251	1,598.00						1,598.00
6th Street New Houses P13249	1,720.00						1,720.00
HDSRF Former Consolidated Foam	1,300.67						1,300.67
HDSRF Cramer Hill Relocation Project 16564	2,799.00				2,799.00		
HDS Remted Fund Yaffa Junkyard	2,408.09						2,408.09
NJEDA HOR Factory OS0001-P16797	10,537.42						10,537.42
HDS Kaighn Fire Station - P16720	3,440.61						3,440.61
SNJ - Dep Green Acres - Roosevelt Plaza	4,503.00			709,435.08			4,503.00
Community Stewardship Incentive Program	14,825.00						761.10
FY 2016 Clean Communities Grant		\$ 145,152.89	14,063.90				130,546.73
FY 2016 Recycling Tonnage Grant		33,691.94	14,606.16				30,995.24
FY 2014 Recycling Tonnage Grant		34,932.47	2,696.70				34,932.47
N.J. Department of Health and Senior Services:							
Municipal Court Alcohol Education Rehab	39.46						39.46
Mun Court Alcohol Ed Rehab	2,244.62						2,244.62
Municipal Court Alcohol Education Rehab and Enforcement Fund	6,083.04		3,850.00				2,233.04
Municipal Court Alcohol Education Rehab and Enforcement Fund	7,986.53						7,986.53
2012 Municipal Court Alcohol Education	10,238.29						10,238.29
Municipal Court Alcohol Education Rehabilitation Fund	15,656.23						15,656.23
2013 Municipal Court Alcohol Education	29,525.43						29,525.43
2016 Municipal Court Alcohol Education		29,973.46					29,973.46
N.J. Department of Human Services:							
Homeless Continuum of Care	481.00				481.00		
N.J. Department of Law and Public Safety (Office of the Attorney General):							
FY 2012 Body Armor Replacement Fund Program	23,165.19						23,165.19
FY 2013 Body Armor Replacement Fund Program	24,843.27						24,843.27

(Continued)

CITY OF CAMDEN

FEDERAL AND STATE GRANT FUND

Statement of Reserve for Federal, State, and Other Grants - Appropriated  
For the Fiscal Year Ended June 30, 2017

	<u>Balance June 30, 2016</u>	<u>Transferred from</u>	<u>Paid or</u>	<u>Encumbrances</u>	<u>Due</u>	<u>Balance</u>
	<u>Reserved</u>	<u>2017 Budget</u>	<u>Charged</u>	<u>Encumbrances</u>	<u>Current Fund -</u>	<u>June 30, 2017</u>
		<u>Appropriations</u>			<u>Cancellations</u>	
						<u>Refunds</u>
State Grants (Cont'd):						
N.J. Department of Transportation:						
FY 2007 Transportation Trust Fund - Pedestrian Wayfinding Signage	\$ 4,940.56			\$ 193,000.00	\$ 4,940.56	
NJDOT Resurfacing Dudley & Various	591,156.22				591,156.22	
Waterfront Roads, Cooper Street and Riverside Drive	168,224.39			232,518.00		\$ 168,224.39
2015 NJDOT Resurfacing Dudley & Various Streets						
N.J. Department of Treasury:						
Governor's Council on Alcoholism and Drug Abuse:						
FY 2015 Municipal Drug Alliance	530.99	\$ 122,922.00	\$ 122,563.28		530.99	358.72
FY 2016 Municipal Drug Alliance						
<b>Total State Grants</b>	<b>3,563,178.16</b>	<b>1,806,072.88</b>	<b>862,413.98</b>	<b>1,150,862.68</b>	<b>817,883.96</b>	<b>\$ 2,904,962.18</b>
Other Grants:						
Sustainable Jersey Municipal School Recycling			10,000.00			104.38
Comcast Foundation	104.38					645.90
FY 2016 Comcast Foundation	1,000.00	645.90				1,000.00
New Jersey Tree Fund	35,000.00		2,420.00	12,248.74		20,331.26
National Recreation and Park Association		1,000.00	1,000.00			
Assistance to Firefighters Grant						
<b>Total Other Grants</b>	<b>36,104.38</b>	<b>10,000.00</b>	<b>13,420.00</b>	<b>12,248.74</b>	<b>-</b>	<b>22,081.54</b>
<b>Total Federal, State, and Other Grants</b>	<b>9,331,427.55</b>	<b>\$ 3,179,020.68</b>	<b>\$ 4,463,284.05</b>	<b>\$ 2,935,117.66</b>	<b>\$ 900,767.12</b>	<b>\$ 14,568,511.50</b>



**CITY OF CAMDEN**  
**FEDERAL AND STATE GRANT FUND**  
Statement of Reserve for Federal, State, and Other Grants - Unappropriated  
For the Fiscal Year Ended June 30, 2017

	<u>Balance June 30, 2016</u>	<u>Federal and State Grants Receivable</u>	<u>Realized as Revenue in 2017</u>	<u>Balance June 30, 2017</u>
<b>Federal Grants:</b>				
U.S. Department of Agriculture: 2017 Summer Food Service Program		\$ 926,313.66	\$ 926,313.66	
U.S. Department of Commerce: FY 2016 Camden 7th Street Improvement Project		1,469,347.00	1,469,347.00	
U.S. Department of Justice: National Forum on Youth Violence Prevention Enhancement Project 2014-2015 FY 2016 Justice Assistance DJ-BX-0219	\$ 222,200.00	259,862.00	222,200.00 259,862.00	
U.S. Department of Homeland Security: Emergency Management Performance Grant FY 2015 SAFER EMW-2015-FH-00376 FY 2015 Emergency Management Agency EMMA 2016 Grant	15,000.00	5,240,424.00 7,000.00 9,400.00	5,240,424.00 7,000.00 9,400.00	\$ 15,000.00
U.S. Department of Transportation: Delaware Valley Regional #17-61-060 Delaware Valley Regional #17-63-025 NJDOT Haddon Ave Transit Village NJDOT River Road (CR 543) HPP-4273 Cramer Hill Additional Cleveland Ave Reconstruction Project STP-4287 (101) Morgan Village Safe Streets Routes School DOT Resurfacing of Various Streets		24,000.00 20,800.00 880,000.00 11,000.00 500,000.00 20,500.00 384,495.00	24,000.00 20,800.00 880,000.00 11,000.00 500,000.00 20,500.00 384,495.00	
<b>Total Federal Grants</b>	<u>237,200.00</u>	<u>9,753,141.66</u>	<u>9,975,341.66</u>	<u>15,000.00</u>
<b>State Grants:</b>				
N.J. Department of Environmental Protection: FY 2016 Clean Communities Grant FY 2017 Clean Communities Grant Recycling Tonnage Grant Recycling Tonnage Grant FY 2016 Recycling Tonnage Grant FY 2014 Recycling Tonnage Grant	145,152.89 32,063.15 18,182.32 33,691.94	123,316.50	145,152.89 33,691.94 34,932.47	123,316.50 32,063.15 18,182.32
N.J. Department of Health and Senior Services: 2016 Municipal Court Alcohol Education 2017 Municipal Court Alcohol Education	29,973.46	17,886.42	29,973.46	17,886.42
N.J. Department of Treasury: FY 2016 Municipal Drug Alliance		61,461.00	61,461.00	
<b>Total State Grants</b>	<u>259,063.76</u>	<u>237,596.39</u>	<u>305,211.76</u>	<u>191,448.39</u>
<b>Other Grants:</b>				
Sustainable Jersey Small Grants Program FY 2016 Comcast Foundation Assistance to Firefighters Grant	11,000.00	645.90 1,000.00	645.90 1,000.00	11,000.00
<b>Total Other Grants</b>	<u>11,000.00</u>	<u>1,645.90</u>	<u>1,645.90</u>	<u>11,000.00</u>
<b>Total Federal, State, and Other Grants</b>	<u>\$ 507,263.76</u>	<u>\$ 9,992,383.95</u>	<u>\$ 10,282,199.32</u>	<u>\$ 217,448.39</u>

## \*LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance July 1, 2016	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85001-00	XXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2015 - 2016) 85002-00	XXXXXXXXXX	
Levy School Year July 1, 2016 - June 30, 2017	XXXXXXXXXX	7,282,027.00
Levy Calendar Year	XXXXXXXXXX	
Paid	7,282,027.00	XXXXXXXXXX
Balance June 30, 2017	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85003-00	-	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2016 - 2017) 85004-00	-	XXXXXXXXXX
	7,282,027.00	7,282,027.00

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

# Must include unpaid requisitions

## MUNICIPAL OPEN SPACE TAX

	Debit	Credit
Balance July 1, 2016 85045-00	XXXXXXXXXX	
2017 Levy 85105-00	XXXXXXXXXX	
Added and Omitted Levy	XXXXXXXXXX	
Interest Earned	XXXXXXXXXX	
Expenditures		XXXXXXXXXX
Balance June 30, 2017 85046-00	-	XXXXXXXXXX
	-	-

# REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

	Debit	Credit
Balance July 1, 2016	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85031-00	XXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2015 - 2016) 85032-00	XXXXXXXXXX	
Levy School Year July 1, 2016 - June 30, 2017	XXXXXXXXXX	
Levy Calendar Year	XXXXXXXXXX	
Paid		XXXXXXXXXX
Balance June 30, 2017	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85033-00	-	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2016 - 2017) 85034-00	-	XXXXXXXXXX
# Must include unpaid requisitions	-	-

# REGIONAL HIGH SCHOOL TAX

	Debit	Credit
Balance July 1, 2016	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85041-00	XXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2015 - 2016) 85042-00	XXXXXXXXXX	
Levy School Year July 1, 2016 - June 30, 2017	XXXXXXXXXX	
Levy Calendar Year	XXXXXXXXXX	
Paid		XXXXXXXXXX
Balance June 30, 2017	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85043-00	-	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2016 - 2017) 85044-00	-	XXXXXXXXXX
# Must include unpaid requisitions	-	-

## COUNTY TAXES PAYABLE

	Debit	Credit
Balance July 1, 2016	XXXXXXXXXX	XXXXXXXXXX
County Taxes 80003-01	XXXXXXXXXX	
Due County for Added and Omitted Taxes 80003-02	XXXXXXXXXX	
Levy	XXXXXXXXXX	XXXXXXXXXX
General County 80003-03	XXXXXXXXXX	14,368,952.98
County Library 80003-04	XXXXXXXXXX	927,429.85
County Health	XXXXXXXXXX	
County Open Space Preservation	XXXXXXXXXX	357,464.58
Due County for Added and Omitted Taxes 80003-05	XXXXXXXXXX	58,789.12
Paid	15,712,636.53	XXXXXXXXXX
Balance June 30, 2017	XXXXXXXXXX	XXXXXXXXXX
County Taxes	-	XXXXXXXXXX
Due County for Added and Omitted Taxes	-	XXXXXXXXXX
	15,712,636.53	15,712,636.53

## SPECIAL DISTRICT TAXES

	Debit	Credit
Balance July 1, 2016 80003-06	XXXXXXXXXX	
Levy: (List Each Type of District Tax Separately - see Footnote)	XXXXXXXXXX	XXXXXXXXXX
Fire - 81108-00	XXXXXXXXXX	XXXXXXXXXX
Sewer - 81111-00	XXXXXXXXXX	XXXXXXXXXX
Water - 81112-00	XXXXXXXXXX	XXXXXXXXXX
Garbage - 81109-00	XXXXXXXXXX	XXXXXXXXXX
Open Space - 81105-00	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
Total Levy 80003-07	XXXXXXXXXX	
Paid 80003-08		XXXXXXXXXX
Balance June 30, 2017 80003-09	-	
	-	-

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 July 1, 2016	80004-01	XXXXXXXX	
State Library Aid Received	80004-02	XXXXXXXX	
Expended	80004-09		XXXXXXXX
Balance June 30, 2017	80004-10	-	
		-	-

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

Balance July 1, 2016	80004-03	XXXXXXXX	
State Library Aid Received	80004-04	XXXXXXXX	
Expended	80004-11		XXXXXXXX
Balance June 30, 2017	80004-12	-	
		-	-

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

Balance July 1, 2016	80004-05	XXXXXXXX	
State Library Aid Received	80004-06	XXXXXXXX	
Expended	80004-13		XXXXXXXX
Balance June 30, 2017	80004-14	-	
		-	-

## RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

Balance July 1, 2016	80004-07	XXXXXXXX	
State Library Aid Received	80004-08	XXXXXXXX	
Expended	80004-15		XXXXXXXX
Balance June 30, 2017	80004-16	-	
		-	-

# STATEMENT OF GENERAL BUDGET REVENUES SFY 2017

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated 80101-	14,179,977.75	14,179,977.75	-
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-			-
Miscellaneous Revenue Anticipated:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Adopted Budget	150,439,219.51	151,918,251.81	1,479,032.30
Added by N.J.S. 40A:4-87: (List on 17a)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	1,534,008.66	1,534,008.66	-
			-
Total Miscellaneous Revenue Anticipated 80103-	151,973,228.17	153,452,260.47	1,479,032.30
Receipts from Delinquent Taxes 80104-	1,100,000.00	1,358,588.91	258,588.91
			-
Amount to be Raised by Taxation:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(a) Local Tax for Municipal Purposes 80105-	26,501,374.57	XXXXXXXXXX	XXXXXXXXXX
(b) Addition to Local District School Tax 80106-		XXXXXXXXXX	XXXXXXXXXX
(c) Minimum Library Tax 80121-		XXXXXXXXXX	XXXXXXXXXX
Total Amount to be Raised by Taxation 80107-	26,501,374.57	27,748,989.11	1,247,614.54
	193,754,580.49	196,739,816.24	2,985,235.75

## ALLOCATION OF CURRENT TAX COLLECTIONS

		Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00		XXXXXXXXXX	44,454,980.03
Amount to be Raised by Taxation		XXXXXXXXXX	XXXXXXXXXX
Local District School Tax 80109-00		7,282,027.00	XXXXXXXXXX
Regional School Tax 80119-00		-	XXXXXXXXXX
Regional High School Tax 80110-00		-	XXXXXXXXXX
County Taxes 80111-00		15,653,847.41	XXXXXXXXXX
Due County for Added and Omitted Taxes 80112-00		58,789.12	XXXXXXXXXX
Special District Taxes 80113-00		-	XXXXXXXXXX
Municipal Open Space Tax 80120-00		-	XXXXXXXXXX
Reserve for Uncollected Taxes 80114-00		XXXXXXXXXX	6,288,672.61
Deficit in Required Collection of Current Taxes (or) 80115-00		XXXXXXXXXX	
Balance for Support of Municipal Budget (or) 80116-00		27,748,989.11	XXXXXXXXXX
*Excess Non-Budget Revenue (see footnote) 80117-00			XXXXXXXXXX
*Deficit Non-Budget Revenue (see footnote) 80118-00		XXXXXXXXXX	
		50,743,652.64	50,743,652.64

\* 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 SFY 2017

SFY 2017 Budget as Adopted	80012-01	192,220,571.83
SFY 2017 Budget - Added by N.J.S. 40A:4-87	80012-02	1,534,008.66
Appropriated for SFY 2017 (Budget Statement Item 9)	80012-03	193,754,580.49
Appropriated for SFY 2017 Emergency Appropriation (Budget Statement Item 9)	80012-04	
<b>Total General Appropriations (Budget Statement Item 9)</b>	<b>80012-05</b>	<b>193,754,580.49</b>
Add: Overexpenditures (see footnote)	80012-06	
<b>Total Appropriations and Overexpenditures</b>	<b>80012-07</b>	<b>193,754,580.49</b>
<b>Deduct Expenditures:</b>		
Paid or Charged [Budget Statement Item (L)]	80012-08	176,942,629.76
Paid or Charged - Reserve for Uncollected Taxes	80012-09	6,288,672.61
Reserved	80012-10	8,823,705.03
<b>Total Expenditures</b>	<b>80012-11</b>	<b>192,055,007.40</b>
<b>Unexpended Balances Canceled (see footnote)</b>	<b>80012-12</b>	<b>1,699,573.09</b>

**FOOTNOTES - RE: OVEREXPENDITURES**

Every appropriation overexpended in the budget document must be marked with an \* and must agree in the aggregate with this item.  
 RE: UNEXPENDED BALANCES CANCELED:  
 Are not to be shown as "Paid or Charged" in the budget document. In all instances "Total Appropriations" and "Overexpenditures" must equal the sum of "Total Expenditures" and "Unexpended Balances Canceled".

## SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

SFY 2017 Authorizations	XXXXXXXXXX	
N.J.S. 40A:4-46 (After adoption of Budget)		
N.J.S. 40A:4-20 (Prior to adoption of Budget)		
<b>Total Authorizations</b>	<b>XXXXXXXXXX</b>	<b>-</b>
<b>Deduct Expenditures:</b>		
Paid or Charged		
Reserved		
<b>Total Expenditures</b>		<b>-</b>

# RESULTS OF SFY 2017 OPERATION

## CURRENT FUND

		Debit	Credit
Excess of Anticipated Revenues:		XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated	80013-01	XXXXXXXXXX	1,479,032.30
Delinquent Tax Collections	80013-02	XXXXXXXXXX	258,588.91
		XXXXXXXXXX	
Required Collection of Current Taxes	80013-03	XXXXXXXXXX	1,247,614.54
Unexpended Balances of SFY 2017 Budget Appropriations	80013-04	XXXXXXXXXX	1,699,573.09
Miscellaneous Revenue Not Anticipated	81113-	XXXXXXXXXX	1,036,810.78
Miscellaneous Revenue Not Anticipated: Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	XXXXXXXXXX	-
Payments in Lieu of Taxes on Real Property	81120-	XXXXXXXXXX	
Sale of Municipal Assets		XXXXXXXXXX	
Unexpended Balances of SFY 2016 Appropriation Reserves	80013-05	XXXXXXXXXX	11,727,724.69
Prior Years Interfunds Returned in SFY 2017	80013-06	XXXXXXXXXX	4,170.00
Refund of Prior Years' Expenditures		XXXXXXXXXX	36,971.06
Statutory Excess in Animal Control Fund		XXXXXXXXXX	243.40
Cancellation of Accounts Payable		XXXXXXXXXX	686,262.78
Cancellation of Reserve for Federal, State, and Other Grants - Appropriated		XXXXXXXXXX	900,767.12
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)		XXXXXXXXXX	XXXXXXXXXX
Balance July 1, 2016	80013-07	-	XXXXXXXXXX
Balance June 30, 2017	80013-08	XXXXXXXXXX	-
Deficit in Anticipated Revenues:		XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated	80013-09		XXXXXXXXXX
Delinquent Tax Collections	80013-10		XXXXXXXXXX
			XXXXXXXXXX
Required Collection of Current Taxes	80013-11		XXXXXXXXXX
Interfund Advances Originating in SFY 2017	80013-12	2,639,984.21	XXXXXXXXXX
Cancellation of Federal, State, and Other Grants Receivable		1,191,441.43	XXXXXXXXXX
Refund of Prior Years' Revenues		378,559.99	XXXXXXXXXX
Payment of 2014 Accounts Payable		37,131.30	XXXXXXXXXX
			XXXXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	XXXXXXXXXX	
Surplus Balance - To Surplus (Sheet 21)	80013-14	14,830,641.74	XXXXXXXXXX
		19,077,758.67	19,077,758.67



## SURPLUS - CURRENT FUND SFY 2017

		Debit	Credit
1. Balance July 1, 2016	80014-01	XXXXXXXXXX	14,980,328.27
2.		XXXXXXXXXX	
3. Excess Resulting from SFY 2017 Operations	80014-02	XXXXXXXXXX	14,830,641.74
4. Amount Appropriated in the SFY 2017 Budget - Cash	80014-03	14,179,977.75	XXXXXXXXXX
5. Amount Appropriated in the SFY 2017 Budget - with Prior Written Consent of Director of Local Government Services	80014-04		XXXXXXXXXX
6.			XXXXXXXXXX
7. Balance June 30, 2017	80014-05	15,630,992.26	XXXXXXXXXX
		29,810,970.01	29,810,970.01

### ANALYSIS OF BALANCE JUNE 30, 2017 (FROM CURRENT FUND - TRIAL BALANCE)

Cash	80014-06	39,560,724.87
Investments	80014-07	24,286.81
Sub Total		39,585,011.68
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08	24,477,870.26
Cash Surplus	80014-09	15,107,141.42
Deficit in Cash Surplus	80014-10	
<b>Other Assets Pledged to Surplus: *</b>		
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	80014-16	169,271.43
Deferred Charges #	80014-12	
Cash Deficit #	80014-13	
(1) Due from State of NJ - Homestead Rebates		354,579.41
Total Other Assets	80014-14	523,850.84
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS WOULD ALSO BE PLEDGED TO CASH LIABILITIES.	80014-15	15,630,992.26

# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2017 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.



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

	Debit	Credit
1. Balance July 1, 2016	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	154,552.86	XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	
2. Sr. Citizens Deductions Per Tax Billings	319,317.47	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings		XXXXXXXXXX
4. Sr. Citizens Deductions Allowed By Tax Collector	13,625.00	XXXXXXXXXX
5. Sr. Citizens Deductions Allowed by Tax Collector SFY 2016 Taxes	7,125.00	
6.		
7. Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXXXXX	58,108.90
8. Sr. Citizens Deductions Disallowed By Tax Collector SFY 2016 Taxes	XXXXXXXXXX	
9. Received in Cash from State	XXXXXXXXXX	267,240.00
10.		
11.		
12. Balance June 30, 2017	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	169,271.43
Due To State of New Jersey	-	XXXXXXXXXX
	494,620.33	494,620.33

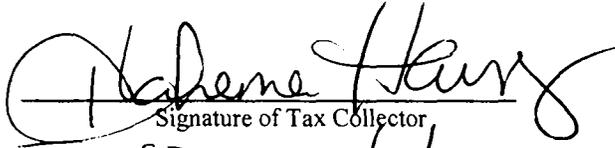
Calculation of Amount to be included on Sheet 22, Item 10-  
SFY 2017 Senior Citizens and Veterans Deductions Allowed

Line 2	319,317.47
Line 3	_____
Line 4	13,625.00
Sub-Total	332,942.47
Less: Line 7	58,108.90
To Item 10, Sheet 22	274,833.57

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

	Debit	Credit
Balance July 1, 2016	XXXXXXXX	-
Taxes Pending Appeals	XXXXXXXX	XXXXXXXX
Interest Earned on Taxes Pending Appeals	XXXXXXXX	XXXXXXXX
Contested Amount of 2017 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)	XXXXXXXX	
Interest Earned on Taxes Pending State Appeals	XXXXXXXX	
Cash Paid to Appellants (Including 5% Interest from Date of Payment) Closed to Results of Operations (Portion of Appeal won by Municipality, including Interest)		XXXXXXXX
		XXXXXXXX
Balance June 30, 2017	-	XXXXXXXX
Taxes Pending Appeals*	-	XXXXXXXX
Interest Earned on Taxes Pending Appeals	-	XXXXXXXX
	-	-

\* Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by June 30, 2017

  
 \_\_\_\_\_  
 Signature of Tax Collector  
 1-1582                      10/10/17  
 \_\_\_\_\_                      \_\_\_\_\_  
 License #                      Date

# SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

			Debit	Credit
1.	Balance July 1, 2016		58,807,489.08	XXXXXXXXXX
	A. Taxes	83102-00      476,320.92	XXXXXXXXXX	XXXXXXXXXX
	B. Tax Title Liens	83103-00      58,331,168.16	XXXXXXXXXX	XXXXXXXXXX
2.	Canceled:		XXXXXXXXXX	XXXXXXXXXX
	A. Taxes	83105-00	XXXXXXXXXX	44,580.84
	B. Tax Title Liens	83106-00	XXXXXXXXXX	778,560.98
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	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 (1)	25,124.56
	B. Tax Title Liens - Transfers from Taxes	83107-00	25,124.56	(1) XXXXXXXX
7.	Balance Before Cash Payments		XXXXXXXXXX	57,984,347.26
8.	Totals		58,832,613.64	58,832,613.64
9.	Balance Brought Down		57,984,347.26	XXXXXXXXXX
10.	Collected:		XXXXXXXXXX	1,358,588.91
	A. Taxes	83116-00      121,639.20	XXXXXXXXXX	XXXXXXXXXX
	B. Tax Title Liens	83117-00      1,236,949.71	XXXXXXXXXX	XXXXXXXXXX
11.	Interest and Costs - 2017 Tax Sale		83118-00      143,085.68	XXXXXXXXXX
12.	SFY 2017 Taxes Transferred to Liens		83119-00      4,492,416.90	XXXXXXXXXX
13.	SFY 2017 Taxes		83123-00      129,886.91	XXXXXXXXXX
14.	Balance June 30, 2017		XXXXXXXXXX	61,391,147.84
	A. Taxes	83121-00      414,863.23	XXXXXXXXXX	XXXXXXXXXX
	B. Tax Title Liens	83122-00      60,976,284.61	XXXXXXXXXX	XXXXXXXXXX
15.	Totals		62,749,736.75	62,749,736.75

16. Percentage of Cash Collections to Adjusted Amount Outstanding (Item No. 10 divided by Item No. 9) is 2.34%

17. Item No. 14 multiplied by percentage shown above is 1,438,411.17 and represents the maximum amount that may be anticipated in 2017. 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. Balance July 1, 2016	84101-00	50,765,500.00	XXXXXXXXXX
2. Foreclosed or Deeded in SFY 2017		XXXXXXXXXX	XXXXXXXXXX
3. Tax Title Liens	84103-00		XXXXXXXXXX
4. Taxes Receivable	84104-00		XXXXXXXXXX
5A.	84102-00		XXXXXXXXXX
5B.	84105-00	XXXXXXXXXX	
6. Adjustment to Assessed Valuation	84106-00		XXXXXXXXXX
7. Adjustment to Assessed Valuation	84107-00	XXXXXXXXXX	
8. Sales		XXXXXXXXXX	XXXXXXXXXX
9. Cash *	84109-00	XXXXXXXXXX	
10. Contract	84110-00	XXXXXXXXXX	
11. Mortgage	84111-00	XXXXXXXXXX	
12. Loss on Sales	84112-00	XXXXXXXXXX	
13. Gain on Sales	84113-00		XXXXXXXXXX
14. Balance June 30, 2017	84114-00	XXXXXXXXXX	50,765,500.00
		50,765,500.00	50,765,500.00

### CONTRACT SALES

		Debit	Credit
15. Balance July 1, 2016	84115-00		XXXXXXXXXX
16. SFY 2017 Sales from Foreclosed Property	84116-00		XXXXXXXXXX
17. Collected *	84117-00	XXXXXXXXXX	
18.	84118-00	XXXXXXXXXX	
19. Balance June 30, 2017	84119-00	XXXXXXXXXX	-
		-	-

### MORTGAGE SALES

		Debit	Credit
20. Balance July 1, 2016	84120-00		XXXXXXXXXX
21. SFY 2017 Sales from Foreclosed Property	84121-00		XXXXXXXXXX
22. Collected *	84122-00	XXXXXXXXXX	
23.	84123-00	XXXXXXXXXX	
24. Balance June 30, 2017	84124-00	XXXXXXXXXX	-
Analysis of Sale of Property:	\$ _____	-	-

\* Total Cash Collected in SFY 2017 (84125-00)

Realized in SFY 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.)

<u>Caused By</u>	<u>Amount June 30, 2016 per Audit Report</u>	<u>Amount in SFY 2017 Budget</u>	<u>Amount Resulting from SFY 2017</u>	<u>Balance as at June 30, 2017</u>
1. Emergency Authorization - Municipal*	\$ 193,805.00	\$ 193,805.00	\$ _____	\$ _____
2. Emergency Authorizations - Schools	\$ _____	\$ _____	\$ _____	\$ _____
3. _____	\$ _____	\$ _____	\$ _____	\$ _____
4. _____	\$ _____	\$ _____	\$ _____	\$ _____
<b>Sub-total Current Fund</b>	<b>\$ 193,805.00</b>	<b>\$ 193,805.00</b>	<b>\$ -</b>	<b>\$ -</b>
5. Capital - _____	\$ _____	\$ _____	\$ _____	\$ _____
6. Trust Assessment _____	\$ _____	\$ _____	\$ _____	\$ _____
7. Animal Control Fund _____	\$ _____	\$ _____	\$ _____	\$ _____
8. Trust Other _____	\$ _____	\$ _____	\$ _____	\$ _____
9. _____	\$ _____	\$ _____	\$ _____	\$ -

\*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. _____	_____	\$ _____

#### JUDGEMENTS 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 SFY 2018</u>
1. _____	_____	_____	\$ _____	_____
2. _____	_____	_____	\$ _____	_____
3. _____	_____	_____	\$ _____	_____
4. _____	_____	_____	\$ _____	_____





**SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND SFY 2018 DEBT SERVICE FOR BONDS  
MUNICIPAL GENERAL CAPITAL BONDS**

		Debit	Credit	2018 Debt Service
Outstanding July 1, 2016	80033-01	XXXXXXXXXX	7,130,000.00	
Issued	80033-02	XXXXXXXXXX	12,530,000.00	
Paid	80033-03	450,000.00	XXXXXXXXXX	
Outstanding June 30, 2017	80033-04	19,210,000.00	XXXXXXXXXX	
		19,660,000.00	19,660,000.00	
SFY 2018 Bond Maturities - General Capital Bonds			80033-05	\$ 1,210,000.00
SFY 2018 Interest on Bonds *		80033-06	706,615.97	
<b>ASSESSMENT SERIAL BONDS</b>				
Outstanding July 1, 2016	80033-07	XXXXXXXXXX		
Issued	80033-08	XXXXXXXXXX		
Paid	80033-09		XXXXXXXXXX	
Outstanding June 30, 2017	80033-10	-	XXXXXXXXXX	
		-	-	
SFY 2018 Bond Maturities - Assessment Bonds			80033-11	\$
SFY 2018 Interest on Bonds		80033-12		
Total "Interest on Bonds - Debt Service" (*Items)			80033-13	\$ 706,615.97

**LIST OF BONDS ISSUED DURING SFY 2017**

Purpose	SFY 2018 Maturity	Amount Issued	Date of Issue	Interest Rate
Demolition and Removal of Abandoned Buildings and Structures	750,000.00	12,530,000.00	04/11/17	3.01%
Total	750,000.00	12,530,000.00		

80033-14

80033-15

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND SFY 2018 DEBT SERVICE FOR LOANS  
MUNICIPAL URBAN AND RURAL CENTERS UNSAFE BUILDING DEMOLITION LOANS**

		Debit	Credit	2018 Debt Service
Outstanding July 1, 2016	80033-01	XXXXXXXXXX	4,798,800.00	
Issued	80033-02	XXXXXXXXXX	3,000,000.00	
Paid	80033-03	531,100.00	XXXXXXXXXX	
Outstanding June 30, 2017	80033-04	7,267,700.00	XXXXXXXXXX	
		7,798,800.00	7,798,800.00	
SFY 2018 Loan Maturities			80033-05	\$ 531,100.00
SFY 2018 Interest on Loans			80033-06	\$ -
Total SFY 2018 Debt Service for Unsafe Building Demolition Loans			80033-13	\$ 531,100.00

**MUNICIPAL NEW JERSEY DEPARTMENT OF ENVIRONMENTAL PROTECTION LOANS**

Outstanding July 1, 2016	80033-07	XXXXXXXXXX	389,704.69	
Issued	80033-08	XXXXXXXXXX		
Paid	80033-09	66,575.62	XXXXXXXXXX	
Outstanding June 30, 2017	80033-10	323,129.07	XXXXXXXXXX	
		389,704.69	389,704.69	
SFY 2018 Loan Maturities			80033-11	\$ 67,913.78
SFY 2018 Interest on Loans			80033-12	\$ 6,124.70
Total SFY 2018 Debt Service for Environmental Protection Loans			80033-13	\$ 74,038.48

**LIST OF LOANS ISSUED DURING SFY 2017**

Purpose	SFY 2018 Maturity	Amount Issued	Date of Issue	Interest Rate
Demolition of Unsafe Buildings	-	3,000,000.00	11/10/16	Nil
Total	-	3,000,000.00		

80033-14

80033-15

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

## TYPE I SCHOOL TERM BONDS

		Debit	Credit	SFY 2018 Debt Service
Outstanding July 1, 2016	80034-01	XXXXXXXXXX		
Paid	80034-02		XXXXXXXXXX	
Outstanding June 30, 2017	80034-03	-	XXXXXXXXXX	
		-	-	
SFY 2018 Bond Maturities - Term Bonds	80034-04	\$		
SFY 2018 Interest on Bonds *	80034-05	\$		
<b>TYPE I SCHOOL SERIAL BOND</b>				
Outstanding July 1, 2016	80034-06	XXXXXXXXXX		
Issued	80034-07	XXXXXXXXXX		
Paid	80034-08		XXXXXXXXXX	
Outstanding June 30, 2017	80034-09	-	XXXXXXXXXX	
		-	-	
SFY 2018 Interest on Bonds *	80034-10	\$		
SFY 2018 Bond Maturities - Serial Bonds	80034-11	\$		
Total "Interest on Bonds - Type I School Debt Service" (*Items)	80034-12	\$		-

## LIST OF BONDS ISSUED DURING 2016

Purpose	SFY 2017 Maturity -01	Amount Issued -02	Date of Issue	Interest Rate
Total	80035-	-		

## SFY 2018 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

		Outstanding June 30, 2017	SFY 2018 Interest Requirement
1. Emergency Notes	80036-	\$ _____	\$ _____
2. Special Emergency Notes	80037-	\$ _____	\$ _____
3. Tax Anticipation Notes	80038-	\$ _____	\$ _____
4. Interest on Unpaid State and County Taxes	80039-	\$ _____	\$ _____
5. _____		\$ _____	\$ _____
6. _____		\$ _____	\$ _____





# SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Obligation Outstanding June 30, 2017	SFY 2018 Budget Requirement	
		For Principal	For Interest/Fees
Leases approved by LFB after July 1, 2007			
1.			
2.			
3.			
4.			
5.			
Sub-total			
Leases approved by LFB prior to July 1, 2007			
1.			
2.			
3.			
4.			
5.			
Sub-total			
<b>Total</b>	-	80051-01	80051-02

(Do not crowd - add additional sheets)



CITY OF CAMDEN  
GENERAL CAPITAL FUND  
Statement of Improvement Authorizations  
For the Fiscal Year Ended June 30, 2017

2017 Authorizations

Ordinance Number	Improvement Description	Date	Ordinance	Amount	Balance June 30, 2016		Deferred Charges to Future Taxation - Unfunded	Transferred from Contracts Payable	Paid / Charged	Transferred to Contracts Payable	Balance June 30, 2017	
					Funded	Unfunded					Funded	Unfunded
General Improvements:												
MC-3661, MC-4649, MC-4756	Acquisition of Various Pieces of Equipment and Construction of Various Capital Improvements:											
	Demolition	06/08/01, 12/31/11		\$	59,284.99							\$ 59,284.99
	Construction of Firehouses	06/08/01, 12/31/11, 05/14/13			43,016.71							43,016.71
	Improvements to Community Centers	06/08/01, 12/31/11			16,679.00							16,679.00
	Acquisition of Recreation Equipment	06/08/01, 12/31/11			250,193.24							250,193.24
	Acquisition of Public Works Equipment	06/08/01, 12/31/11			33,209.00							33,209.00
	Acquisition of Various Equipment	06/08/01, 12/31/11			38.00							38.00
	Renovations to the Police Administration Building Parking Lot	06/08/01, 12/31/11			40,000.00							40,000.00
	Replacement of Roofs at Liberty Station and Headquarters Facilities	05/14/13			488,995.00					\$ 24,521.14		488,995.00
	Improvement and Modernization of Heating Cooling and Elevator Systems at Police Administration Building	05/14/13			1,765,581.00							1,765,581.00
MC-4509	Judgment in Settlement of Litigation	12/29/09			1,175,000.00							25,000.00
MC-4698	Demolition of Unsafe Buildings and Structures	10/09/12			2,000,000.00							
MC-4731	Judgment in Settlement of Litigation	03/12/13			2,000,000.00							114,768.83
MC-4828, MC-5012	Demolition and Removal of Abandoned Buildings and Structures	04/23/14, 11/10/16			13,000,000.00	\$	1,162,793.10		\$ 2,556,314.65	1,335,616.65		55,843.47
MC-4877	Various Capital Improvements	03/10/15			3,050,000.00		827,924.53		666,411.00	34,668.00		524,329.53
MC-4888	Repairs and Improvements to Various Firehouses	03/10/15			2,490,000.00		1,869,719.46		387,483.69	567,885.74		1,321,109.04
MC-4889	Purchase and Installation of Security Camera Equipment to Complete a City Wide Security Surveillance System	03/10/15			2,373,000.00		114,252.00			22,665.50		75,244.40
MC-5004	Demolition of Unsafe Buildings	11/10/16			3,000,000.00				797,000.00	425,850.89		1,777,149.11
					\$ 2,836,765.77	\$ 3,974,689.09	\$ 3,000,000.00	\$ 4,446,216.94	\$ 2,411,207.92	\$ 6,590,441.32		



# GENERAL CAPITAL FUND

## SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

		Debit	Credit
Balance July 1, 2016	80030-01	XXXXXXXXXX	
Received from SFY 2017 Budget Appropriation *	80030-02	XXXXXXXXXX	
Received from SFY 2017 Emergency Appropriation *	80030-03	XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations	80030-04		XXXXXXXXXX
			XXXXXXXXXX
Balance June 30, 2017	80030-05	-	XXXXXXXXXX
		-	-

\*The full amount of the SFY 2016 appropriation should be transferred to this account unless the balance of the appropriation is permitted to lapse.

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

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget SFY of 2017 or Prior Years
Total 80032-00	-	-	-	-

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 SFY 2017

		Debit	Credit
Balance July 1, 2016	80029-01	XXXXXXXXXX	110,824.58
Premium on Sale of Bonds		XXXXXXXXXX	589,052.30
Transfer from Reserve for Payment of New Jersey Department of Environmental Protection Loans		XXXXXXXXXX	88,636.64
Appropriated to Finance Improvement Authorizations	80029-02		XXXXXXXXXX
Appropriated to SFY 2017 Budget Revenue	80029-03		XXXXXXXXXX
Balance June 30, 2017	80029-04	788,513.52	XXXXXXXXXX
		788,513.52	788,513.52

### 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 June 30, 2017			_____
2. Amount of Cash in Special Trust Fund as of June 30, 2017 (Note A)			_____
3. Amount of Bonds Issued Under Item 1 Maturing in SFY 2018		_____	
4. Amount of Interest on Bonds with a Covenant - SFY 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 SFY 2017 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 SFY 2017 was    |    | \$                   | <u>49,639,592.90</u> |
| 2. Amount of Item 1 Collected in 2016 (*) | \$ | <u>44,454,980.03</u> |                      |
| 3. Seventy (70) percent of Item 1         | \$ | <u>34,747,715.03</u> |                      |
- (\*) Including prepayments and overpayments applied.

- B.
- Did any maturities of bonded obligations or notes fall due during the SFY 2017?  
Answer YES or NO YES
  - Have payments been made for all bonded obligations or notes due on or before June 30, 2017?  
Answer YES or NO: YES If answer is "NO" give details

**NOTE: If answer to Item B1 is YES, then Item B2 must be answered**

- C. Does the appropriation required to be included in the SFY 2018 budget for the liquidation of all bonded obligations or notes exceed 25% of the total of appropriations for operating purposes in the budget for the year just ended? Answer YES or NO: NO

- D.
- |  |   |    |                             |
|--|---|----|-----------------------------|
| 1. Cash Deficit SFY 2016                             |   | \$ | <u>                    </u> |
| 2. 4% of 2016 Tax Levy for all purposes:             |   |    |                             |
| Levy - - <u>                                    </u> | = | \$ | <u>                    </u> |
| 3. Cash Deficit SFY 2017                             |   | \$ | <u>                    </u> |
| 4. 4% of SFY 2017 Tax Levy for all purposes:         |   |    |                             |
| Levy - - <u>                    49,639,592.90</u>    | = | \$ | <u>1,985,583.72</u>         |

E.	<u>Unpaid</u>	<u>SFY 2016</u>	<u>SFY 2017</u>	<u>Total</u>
1. State Taxes	\$	<u>                    </u>	\$	<u>                    </u>
2. County Taxes	\$	<u>                    </u>	\$	<u>                    </u>
3. Amounts due Special Districts				
	\$	<u>                    </u>	\$	<u>                    </u>
4. Amounts due School Districts for Local School Tax				
	\$	<u>                    </u>	\$	<u>                    </u>

**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 the SFY 2017, please observe instructions of Sheet 2.

# POST CLOSING TRIAL BALANCE - WATER UTILITY FUND

AS OF JUNE 30, 2017

## Operating and Capital Sections

(Separately Stated)

**Cash Liabilities Must Be Subtotalled and Subtotal Must Be Marked With "C"**

Title of Account	Debit	Credit
<b>WATER UTILITY OPERATING FUND</b>		
Cash	9,296,874.83	
Investments		
Due from Water Utility Capital Fund	300,000.00	
<b>Receivables Offset with Reserves:</b>		
Consumer Accounts Receivable	3,097,735.71	
Liens Receivable	10,268,170.37	
Deferred Charges (Sheet 48)		
<b>Cash Liabilities:</b>		
Appropriation Reserves		2,496,735.55
Accrued Interest on Bonds, Loans and Notes		223,232.31
Reserve for Encumbrances		1,869,442.49
Accounts Payable		829.58
Prepaid Water Rents		149,278.00
Due to Current Fund		1,033,819.70
Due to Sewer Utility Operating Fund		678,810.94
<b>Sub-total Cash Liabilities</b>	<b>C</b>	6,452,148.57
Reserve for Consumer Accounts and Lien Receivable		13,365,906.08
Fund Balance		3,144,726.26
<b>Total Water Utility Operating Fund</b>	<b>22,962,780.91</b>	<b>22,962,780.91</b>

(Do not crowd - add additional sheets)

# POST CLOSING TRIAL BALANCE - WATER UTILITY FUND

AS OF JUNE 30, 2017

## Operating and Capital Sections

(Separately Stated)

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

Title of Account	Debit	Credit
<b>WATER UTILITY CAPITAL FUND</b>		
Cash	150,175.58	
Investments		
Deferred Charges (Sheet 48)		
Due from Sewer Utility Capital Fund		
Fixed Capital	101,586,631.03	
Fixed Capital Authorized and Uncompleted	9,060,000.00	
Due from State of New Jersey:		
Environmental Infrastructure Trust Fund Receivable - Loan Proceeds	408,218.00	
Due to Water Utility Operating Fund		300,000.00
Contracts Payable		
Bond Anticipation Notes Payable		
New Jersey Environmental Infrastructure Trust Loans Payable		21,177,225.42
Loans Payable		
Serial Bonds Payable		
Improvement Authorizations:		
Funded		676,738.26
Unfunded		2,953,795.00
Capital Improvement Fund		393,985.06
Reserve for Amortization		82,258,525.29
Reserve for Deferred Amortization		1,995,000.00
Reserve for Payment of New Jersey Environmental Infrastructure Loans		1,449,755.58
Capital Surplus		
Estimated Proceeds Bonds and Notes	5,215,880.32	XXXXXXXX
Bonds and Notes Authorized and Not Issued	XXXXXXXX	5,215,880.32
<b>Total Water Utility Capital Fund</b>	<b>116,420,904.93</b>	<b>116,420,904.93</b>

(Do not crowd - add additional sheets)





# SCHEDULE OF WATER UTILITY BUDGET - SFY 2017

## BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated 91301-	2,406,149.90	2,406,149.90	
Operating Surplus Anticipated with Consent of Director of Local Govt. Services 91302-			
Rents 91303-	10,500,000.00	10,586,174.79	86,174.79
Miscellaneous 91304-	630,000.00	923,028.95	293,028.95
Merchantville-Pennsauken Water Commission 91305-	179,000.00	163,509.12	(15,490.88)
Capacity Fee & Other	450,000.00	208,046.64	(241,953.36)
Added by N.J.S. 40A:4-87: (List)	XXXXXX	XXXXXX	XXXXXX
Subtotal	14,165,149.90	14,286,909.40	121,759.50
Deficit (General Budget) ** 91306-			
	14,165,149.90	14,286,909.40	121,759.50

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

## STATEMENT OF BUDGET APPROPRIATIONS

Appropriations	XXXXXX
Adopted Budget	14,165,149.90
Added by N.J.S. 40A:4-87	
Emergency	
Total Appropriations	14,165,149.90
Add: Overexpenditures (See Footnote)	
Total Appropriations and Overexpenditures	14,165,149.90
Deduct Expenditures:	
Paid or Charged	11,631,366.34
Reserved	2,496,735.55
Surplus (General Budget) **	
Total Expenditures	14,128,101.89
Unexpended Balance Canceled (See Footnote)	37,048.01

### FOOTNOTES: - RE: OVEREXPENDITURES:

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

### RE: UNEXPENDED BALANCES CANCELED:

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

# STATEMENT OF SFY 2017 OPERATION

## WATER UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the SFY 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:	XXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")	14,286,909.40	
Miscellaneous Revenue Not Anticipated		
SFY 2016 Appropriation Reserves Canceled *	1,873,375.95	
Refund of Prior Years' Expenditures	1,067.21	
Total Revenue Realized		16,161,352.56
Expenditures:	XXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXX	
Paid or Charged	11,631,366.34	
Reserved	2,496,735.55	
Expended Without Appropriation		
Refund of Prior Year's Revenue	392.14	
Overexpenditure of Appropriation Reserves		
Total Expenditures	14,128,494.03	
Less: Deferred Charges Included In Above "Total Expenditures"		
Total Expenditures - As Adjusted		14,128,494.03
Excess		2,032,858.53
Budget Appropriation - Surplus (General Budget) **	-	
Balance of "Results of SFY 2017 Operation" Remainder= ("Excess in Operations" - Sheet 46)	2,032,858.53	
Deficit		
Anticipated Revenue - Deficit (General Budget) **	-	
Balance of "Results of SFY 2017 Operation" Remainder= ("Operating Deficit - to Trial Balance" - Sheet 46)	-	

### SECTION 2:

The following Item of SFY 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 SFY 2016 for an Anticipated Deficit in the Water Utility for SFY 2016:

SFY 2016 Appropriation Reserves Canceled in SFY 2017	1,873,375.95	
Less: Anticipated Deficit in SFY 2016 Budget - Amount Received and Due from Current Fund - If none, enter "None"	None	
*Excess (Revenue Realized)		1,873,375.95

\*\*Items must be shown in same amounts on Sheet 44.

# RESULTS OF SFY 2017 OPERATIONS - WATER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXX	121,759.50
Unexpended Balances of Appropriations	XXXXXX	37,048.01
Miscellaneous Revenue Not Anticipated	XXXXXX	-
Unexpended Balances of SFY 2016 Appropriation Reserves *	XXXXXX	1,873,375.95
Refund of Prior Years' Expenditures		1,067.21
Deficit in Anticipated Revenue		XXXXXX
Refund of Prior Year's Revenue	392.14	XXXXXX
Operating Deficit - to Trial Balance	XXXXXX	
Excess in Operations - to Operating Surplus	2,032,858.53	XXXXXX
	2,033,250.67	2,033,250.67

\*See restriction in amount on Sheet 45, SECTION 2

## OPERATING SURPLUS - WATER UTILITY

	Debit	Credit
Balance July 1, 2016	XXXXXX	3,518,017.63
Excess in Results of SFY 2017 Operations	XXXXXX	2,032,858.53
Amount Appropriated in SFY 2017 Budget - Cash	2,406,149.90	XXXXXX
Amount Appropriated in SFY 2017 Budget with Prior Written Consent of Director of Local Government Services		XXXXXX
Balance June 30, 2017	3,144,726.26	XXXXXX
	5,550,876.16	5,550,876.16

## ANALYSIS OF BALANCE JUNE 30, 2017 (FROM WATER UTILITY - TRIAL BALANCE)

Cash	9,296,874.83
Investments	-
Interfund Accounts Receivable	300,000.00
Subtotal	9,596,874.83
Deduct Cash Liabilities Marked with "C" on Trial Balance	6,452,148.57
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	3,144,726.26
Other Assets Pledged to Operating Surplus*	
Deferred Charges #	-
Operating Deficit #	
Total Other Assets	-
	3,144,726.26

# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2017 BUDGET.

\* In the case of a "Deficit in Operating Surplus Cash", "other Assets" would be also pledged to cash liabilities.

## SCHEDULE OF WATER UTILITY ACCOUNTS RECEIVABLE

Balance June 30, 2016		\$ <u>1,996,817.16</u>
Increased by:		
Water Rents Levied		\$ <u>11,961,091.71</u>
Decreased by:		
Collections	\$ <u>9,922,801.76</u>	
Overpayments applied	\$ <u>313,812.58</u>	
Transfer to Water Liens	\$ <u>500,574.05</u>	
Other	\$ <u>122,984.77</u>	
		\$ <u>10,860,173.16</u>
Balance June 30, 2017		\$ <u>3,097,735.71</u>

## SCHEDULE OF WATER UTILITY LIENS

Balance June 30, 2016		\$ <u>9,801,600.88</u>
Increased by:		
Transfers from Accounts Receivable	\$ <u>500,574.05</u>	
Penalties and Costs	\$ <u>13,304.25</u>	
Other	\$ <u>302,251.64</u>	
		\$ <u>816,129.94</u>
Decreased by:		
Collections	\$ <u>349,560.45</u>	
Other	\$ <u>                    </u>	
		\$ <u>349,560.45</u>
Balance June 30, 2017		\$ <u>10,268,170.37</u>

# DEFERRED CHARGES

## - MANDATORY CHARGES ONLY -

# WATER UTILITY FUND

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

<u>Caused by</u>	Amount June 30, 2016 per Audit <u>Report</u>	Amount in SFY 2017 <u>Budget</u>	Amount Resulting from SFY 2017	Balance as at <u>June 30, 2017</u>
1. Emergency Authorization - *	\$ _____	\$ _____	\$ _____	\$ _____
2. <u>Overexpenditure of Appropriation</u>	\$ 48,215.69	\$ 48,215.69	\$ _____	\$ _____
3. _____	\$ _____	\$ _____	\$ _____	\$ _____
4. _____	\$ _____	\$ _____	\$ _____	\$ _____
5. <u>Deficit in Operations</u>	\$ _____	\$ _____	\$ -	\$ _____
<b><u>Total Operating</u></b>	<b>\$ 48,215.69</b>	<b>\$ 48,215.69</b>	<b>\$ -</b>	<b>\$ -</b>
6. _____	\$ _____	\$ _____	\$ _____	\$ _____
7. _____	\$ _____	\$ _____	\$ _____	\$ _____
8. _____	\$ _____	\$ _____	\$ _____	\$ _____
<b><u>Total Capital</u></b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

\*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

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

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND SFY 2017 DEBT SERVICE FOR BONDS  
WATER UTILITY ASSESSMENT BONDS**

	Debit	Credit	SFY 2018 Debt Service
Outstanding July 1, 2016	XXXXXX		
Issued	XXXXXX		
Paid		XXXXXX	
Outstanding June 30, 2017	-	XXXXXX	
	-	-	
SFY 2018 Bond Maturities - Assessment Bonds			\$
SFY 2018 Interest on Bonds *			

**WATER UTILITY CAPITAL BONDS**

Outstanding July 1, 2016	XXXXXX		
Issued	XXXXXX		
Paid		XXXXXX	
Outstanding June 30, 2017	-	XXXXXX	
	-	-	
SFY 2018 Bond Maturities - Capital Bonds			\$
SFY 2018 Interest on Bonds *			

**INTEREST ON BONDS - WATER UTILITY BUDGET**

SFY 2018 Interest on Bonds (*Items)	-	
Less: Interest Accrued to 06/30/2017 (Trial Balance)		
Subtotal	-	
Add: Interest to be Accrued as of 06/30/2018		
Required Appropriation SFY 2018		\$ -

**LIST OF BONDS ISSUED DURING SFY 2017**

Purpose	SFY 2018 Maturity	Amount Issued	Date of Issue	Interest Rate

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND SFY 2018 DEBT SERVICE FOR LOANS  
WATER UTILITY NJEIT LOANS**

	Debit	Credit	SFY 2018 Debt Service
Outstanding July 1, 2016	XXXXXX	25,043,983.30	
Issued	XXXXXX		
Deobligated	281,478.00		
Paid	3,585,279.88	XXXXXX	
Outstanding June 30, 2017	21,177,225.42	XXXXXX	
	25,043,983.30	25,043,983.30	
SFY 2018 Loan Maturities		\$	3,663,503.77
SFY 2018 Interest on Loans *	\$	488,752.50	

**WATER UTILITY LOAN**

	Debit	Credit	
Outstanding July 1, 2016	XXXXXX		
Issued	XXXXXX		
Paid		XXXXXX	
Outstanding June 30, 2017	-	XXXXXX	
	-	-	
SFY 2018 Loan Maturities		\$	
SFY 2018 Interest on Loans *	\$		

**INTEREST ON NJEIT LOANS - WATER UTILITY BUDGET**

SFY 2018 Interest on Loans (*Items)	\$	488,752.50	
Less: Interest Accrued to 06/30/2017 (Trial Balance)	\$	223,232.31	
Subtotal	\$	265,520.19	
Add: Interest to be Accrued as of 06/30/2018	\$	184,061.47	
Required Appropriation SFY 2018	\$		449,581.66

**LIST OF LOANS ISSUED DURING SFY 2017**

Purpose	SFY 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 June 30, 2017	Date of Maturity	Rate of Interest	SFY 2018 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								

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

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

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

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

INTEREST ON NOTES - WATER UTILITY BUDGET	
SFY 2018 Interest on Notes	\$ -
Less: Interest Accrued to 06/30/2017 (Trial Balance)	\$ -
Subtotal	\$ -
Add: Interest to be Accrued as of 06/30/2018	\$ -
Required Appropriation - SFY 2018	\$ -

(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 of Note Outstanding June 30, 2017	Date of Maturity	Rate of Interest	SFY 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.								
15.								

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 SFY 2015 or prior must be appropriated in full in the SFY 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".

# SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Obligation Outstanding June 30, 2017	SFY 2018 Budget Requirement	
		For Principal	For Interest/Fees
Leases approved by LFB after July 1, 2007			
1.			
2.			
3.			
4.			
5.			
Sub-total	-	-	-
Leases approved by LFB prior to July 1, 2007			
1.			
2.			
3.			
4.			
5.			
Sub-total	-	-	-
Total	-	-	-

(Do not crowd - add additional sheets)



## WATER UTILITY CAPITAL FUND

### SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance July 1, 2016	XXXXXX	393,985.06
Received from SFY 2017 Budget Appropriation *	XXXXXX	
	XXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXX	XXXXXX
		XXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXX
		XXXXXX
Balance June 30, 2017	393,985.06	XXXXXX
	393,985.06	393,985.06

## WATER UTILITY CAPITAL FUND

### SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit	Credit
Balance July 1, 2016	XXXXXX	
Received from SFY 2017 Budget Appropriation	XXXXXX	
Received from SFY 2017 Emergency Appropriation *	XXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXX
		XXXXXX
Balance June 30, 2017	-	XXXXXX
	-	-

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



**POST CLOSING**  
**TRIAL BALANCE SEWER UTILITY FUND**  
 AS OF JUNE 30, 2017  
**OPERATING AND CAPITAL SECTIONS**  
 (Separately Stated)

**Cash Liabilities Must Be Subtotalled and Subtotal Must Be Marked With "C"**

Title of Account	Debit	Credit
<b>SEWER UTILITY OPERATING FUND</b>		
Cash	10,109,237.69	
Investments		
Due from Trust - Other Funds	34,399.46	
Due from Water Utility Operating Fund	678,810.94	
<b>Receivables Offset with Reserves:</b>		
Consumer Accounts Receivable	2,890,356.20	
Liens Receivable	6,490,629.31	
Deferred Charges (Sheet 62)		
<b>Cash Liabilities:</b>		
Appropriation Reserves		2,225,338.60
Accrued Interest on Bonds, Loans and Notes		158,011.46
Reserve for Encumbrances		1,734,481.06
Accounts Payable		47,215.24
Prepaid Sewer Rents		229,840.52
Due to Current Fund		1,605,921.11
Due to Sewer Utility Capital Fund		3,205,383.71
<b>Sub-total Cash Liabilities</b>	<b>C</b>	9,206,191.70
Reserve for Consumer Accounts and Lien Receivable		9,380,985.51
Fund Balance		1,616,256.39
<b>Total Operating Fund</b>	<b>20,203,433.60</b>	<b>20,203,433.60</b>

**(Do not crowd - add additional sheets)**

**POST CLOSING**  
**TRIAL BALANCE SEWER UTILITY FUND**  
 AS OF JUNE 30, 2017  
**OPERATING AND CAPITAL SECTIONS**  
 (Separately Stated)

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

Title of Account	Debit	Credit
<b>SEWER UTILITY CAPITAL FUND</b>		
Cash	338,848.49	
Investments		
Deferred Charges (Sheet 62)		
Fixed Capital	64,956,700.00	
Fixed Capital Authorized and Uncompleted	20,760,000.00	
Due from Current Fund	61,953.58	
Due from Sewer Utility Operating Fund	3,205,383.71	
Reserve for New Jersey Environmental Infrastructure Trust Loans Payable		171,666.00
Contracts Payable		66,942.78
Bond Anticipation Notes Payable		
New Jersey Environmental Infrastructure Loans Payable		19,943,824.31
Loans Payable		
Serial Bonds Payable		
Improvement Authorizations:		
Funded		869,990.97
Unfunded		695,657.10
Reserve for Amortization		58,413,255.24
Reserve for Deferred Amortization		6,410,085.00
Due to Water Utility Capital Fund		
Capital Improvement Fund		1,308,553.53
Capital Surplus		1,442,910.85
Estimated Proceeds Bonds and Notes	949,535.45	XXXXXXXX
Bonds and Notes Authorized and Not Issued	XXXXXXXX	949,535.45
<b>Total Capital Fund</b>	<b>90,272,421.23</b>	<b>90,272,421.23</b>

**(Do not crowd - add additional sheets)**





# SCHEDULE OF SEWER UTILITY BUDGET - SFY 2017

## BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated 01	3,318,257.98	3,318,257.98	
Operating Surplus Anticipated with Consent of Director of Local Govt. Services 02			
Rents	8,000,000.00	7,378,375.71	(621,624.29)
Miscellaneous	400,906.00	636,916.46	236,010.46
Capacity Fee	450,000.00	278,032.02	(171,967.98)
Added by N.J.S. 40A:4-87 (List)	XXXXXX	XXXXXX	XXXXXX
Subtotal	12,169,163.98	11,611,582.17	(557,581.81)
Deficit (General Budget) ** 07			
	12,169,163.98	11,611,582.17	(557,581.81)

\*\*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:	XXXXXX
Adopted Budget	12,169,163.98
Added by N.J.S. 40A:4-87	
Emergency	
Total Appropriations	12,169,163.98
Add: Overexpenditures (See Footnote)	
Total Appropriations and Overexpenditures	12,169,163.98
Deduct Expenditures:	
Paid or Charged	9,928,762.87
Reserved	2,225,338.60
Surplus (General Budget) **	
Total Expenditures	12,154,101.47
Unexpended Balance Canceled (See Footnote)	15,062.51

### 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 "Over expenditures" must equal the sum of "Total Expenditures" and "Unexpended Balances Canceled"

# STATEMENT OF SFY 2017 OPERATION SEWER UTILITY

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

**SECTION 1:**

Revenue Realized:	XXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")	11,611,582.17	
Miscellaneous Revenue Not Anticipated		
SFY 2016 Appropriation Reserves Canceled * (Excess Revenue Realized)	903,398.76	
Cancellation of Prepaid Sewer Rents	263,111.71	
Refund of Prior Years' Expenditures	574.65	
<b>Total Revenue Realized</b>		<b>12,778,667.29</b>
Expenditures:	XXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXX	
Paid or Charged	9,928,762.87	
Reserved	2,225,338.60	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Overexpenditure of Appropriation Reserves		
<b>Total Expenditures</b>	<b>12,154,101.47</b>	
Less: Deferred Charges Included In Above "Total Expenditures"		
<b>Total Expenditures - As Adjusted</b>		<b>12,154,101.47</b>
<b>Excess</b>		<b>624,565.82</b>
Budget Appropriation - Surplus (General Budget) **	-	
Remainder = Balance of Results of SFY 2017 Operation ("Excess in Operations" - Sheet 60)	624,565.82	
<b>Deficit</b>		
Anticipated Revenue - Deficit (General Budget) **	-	
Remainder = Balance of Results of SFY 2017 Operation ("Operating Deficit - to Trial Balance" - Sheet 60)	-	

**SECTION 2:**

The following Item of SFY "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 SFY 2016 for an Anticipated Deficit in the SEWER Utility for SFY 2016:

SFY 2016 Appropriation Reserves Canceled in SFY 2017	903,398.76	
Less: Anticipated Deficit in SFY 2016 Budget - Amount Received and Due from Current Fund - If none, enter "None"	None	
<b>* Excess (Revenue Realized)</b>		<b>903,398.76</b>

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

## RESULTS OF SFY 2017 OPERATIONS - SEWER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXX	
Unexpended Balances of Appropriations	XXXXXX	15,062.51
Miscellaneous Revenue Not Anticipated	XXXXXX	-
Unexpended Balances of SFY 2016 Appropriation Reserves*	XXXXXX	903,398.76
Cancellation of Prepaid Sewer Rents		263,111.71
Refund of Prior Years' Expenditures		574.65
Deficit in Anticipated Revenue	557,581.81	XXXXXX
		XXXXXX
Operating Deficit - to Trial Balance	XXXXXX	
Excess in Operations - to Operating Surplus	624,565.82	XXXXXX
* See <u>restriction</u> in amount on Sheet 59, SECTION 2	1,182,147.63	1,182,147.63

## OPERATING SURPLUS - SEWER UTILITY

	Debit	Credit
Balance July 1, 2016	XXXXXX	4,309,948.55
Excess in Results of SFY 2017 Operations	XXXXXX	624,565.82
Amount Appropriated in SFY 2017 Budget - Cash	3,318,257.98	XXXXXX
Amount Appropriated in SFY 2017 Budget with Prior Written Consent of Director of Local Government Services		XXXXXX
Balance June 30, 2017	1,616,256.39	XXXXXX
	4,934,514.37	4,934,514.37

## ANALYSIS OF BALANCE JUNE 30, 2017 (FROM SEWER UTILITY - TRIAL BALANCE)

Cash		10,109,237.69
Investments		
Interfund Accounts Receivable		713,210.40
Subtotal		10,822,448.09
Deduct Cash Liabilities Marked with "C" on Trial Balance		9,206,191.70
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		1,616,256.39
*Other Assets Pledged to Operating Surplus		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN SFY 2018 BUDGET		1,616,256.39

\* In the case of a "Deficit in Operating Surplus Cash", "Other Assets" would also be pledged to cash liabilities

## SCHEDULE OF SEWER UTILITY ACCOUNTS RECEIVABLE

Balance June 30, 2016		\$ <u>2,452,910.69</u>
Increased by:		
<u>Sewer</u> Rents Levied		\$ <u>8,128,338.86</u>
Decreased by:		
Collections	\$ <u>7,144,750.21</u>	
Overpayments applied	\$ <u>263,111.71</u>	
Transfer to <u>Sewer Utility</u> Liens	\$ <u>283,031.43</u>	
Other (Cancellations)	\$ _____	
		\$ <u>7,690,893.35</u>
Balance June 30, 2017		\$ <u>2,890,356.20</u>

## SCHEDULE OF SEWER UTILITY LIENS

Balance June 30, 2016		\$ <u>6,301,326.47</u>
Increased by:		
Transfers from Accounts Receivable	\$ <u>283,031.43</u>	
Penalties and Costs	\$ <u>4,783.77</u>	
Other	\$ <u>135,113.14</u>	
		\$ <u>422,928.34</u>
Decreased by:		
Collections	\$ <u>233,625.50</u>	
Other	\$ _____	
		\$ <u>233,625.50</u>
Balance June 30, 2017		\$ <u>6,490,629.31</u>

# DEFERRED CHARGES

## - MANDATORY CHARGES ONLY -

# SEWER UTILITY FUND

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

<u>Caused by</u>	<u>Amount June 30, 2016 per Audit Report</u>	<u>Amount in SFY 2017 Budget</u>	<u>Amount Resulting from SFY 2017</u>	<u>Balance as at June 30, 2017</u>
1. Emergency Authorization - *	\$ _____	\$ _____	\$ _____	\$ _____
2. _____	\$ _____	\$ _____	\$ _____	\$ _____
3. _____	\$ _____	\$ _____	\$ _____	\$ _____
4. _____	\$ _____	\$ _____	\$ _____	\$ _____
5. <u>Deficit in Operations</u>	\$ _____	\$ _____	\$ _____	\$ _____
<b>Total Operating</b>	\$ _____	\$ _____	\$ _____	\$ _____
6. _____	\$ _____	\$ _____	\$ _____	\$ _____
7. _____	\$ _____	\$ _____	\$ _____	\$ _____
8. _____	\$ _____	\$ _____	\$ _____	\$ _____
<b>Total Capital</b>	\$ _____	\$ _____	\$ _____	\$ _____

\*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

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

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

	Debit	Credit	SFY 2018 Debt Service
Outstanding July 1, 2016	XXXXXX		
Issued	XXXXXX		
Paid		XXXXXX	
Outstanding June 30, 2017	-	XXXXXX	
	-	-	
SFY 2018 Bond Maturities - Assessment Bonds			\$
SFY 2018 Interest on Bonds *			

**SEWER UTILITY CAPITAL BONDS**

Outstanding July 1, 2016	XXXXXX		
Issued	XXXXXX		
Paid		XXXXXX	
Outstanding June 30, 2017	-	XXXXXX	
	-	-	
SFY 2018 Bond Maturities - Capital Bonds			\$
SFY 2018 Interest on Bonds *			

**INTEREST ON BONDS SEWER UTILITY BUDGET**

SFY 2018 Interest on Bonds (*Items)	-	
Less: Interest Accrued to 06/30/2017 (Trial Balance)		
Subtotal	-	
Add: Interest to be Accrued as of 06/30/2018		
Required Appropriation SFY 2018		\$ -

**LIST OF BONDS ISSUED DURING SFY 2017**

Purpose	SFY 2018 Maturity	Amount Issued	Date of Issue	Interest Rate
	-	-		





# DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding June 30, 2017	Date of Maturity	Rate of Interest	SFY 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.									
15.									

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 SFY 2015 or prior must be appropriated in full in the SFY 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".

# SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Obligation Outstanding June 30, 2017	SFY 2018 Budget Requirement	
		For Principal	For Interest/Fees
Leases approved by LFB after July 1, 2007			
1.			
2.			
3.			
4.			
5.			
Sub-total	-	-	-
Leases approved by LFB prior to July 1, 2007			
1.			
2.			
3.			
4.			
5.			
Sub-total	-	-	-
Total	-	-	-

80051-01

80051-02

(Do not crowd - add additional sheets)

# SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SEWER UTILITY CAPITAL FUND

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - July 1, 2016		SFY 2017 Authorizations	Transferred from Contracts Payable	Expended	Transferred to Contracts Payable	Balance - June 30, 2017	
	Funded	Unfunded					Funded	Unfunded
Repair and Reconstruction of Various Sewer Lines	436,970.59	1,036,535.45		21,020.38			869,990.97	624,535.45
Repair and Rehabilitation of Nine Wastewater Pump Station		430,612.40		1,173,354.66	1,465,902.63	66,942.78		71,121.65
<b>Total</b>	436,970.59	1,467,147.85	-	1,194,375.04	1,465,902.63	66,942.78	869,990.97	695,657.10

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

# SEWER UTILITY CAPITAL FUND

## SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance July 1, 2016	XXXXXX	1,308,553.53
Received from SFY 2017 Budget Appropriation *	XXXXXX	
	XXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXX	XXXXXX
		XXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXX
		XXXXXX
Balance June 30, 2017	1,308,553.53	XXXXXX
	1,308,553.53	1,308,553.53

# SEWER UTILITY CAPITAL FUND

## SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit	Credit
Balance July 1, 2016	XXXXXX	
Received from SFY 2017 Budget Appropriation *	XXXXXX	
Received from SFY 2017 Emergency Appropriation *	XXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXX
		XXXXXX
Balance June 30, 2017	-	XXXXXX
	-	-

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



**INSTRUCTIONS IN PREPARATION OF  
ANNUAL FINANCIAL STATEMENT FOR THE SFY 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 filed in should be marked "Not Applicable".

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