

SUPPLEMENTARY EXHIBITS

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CURRENT FUND

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**TOWNSHIP OF LITTLE EGG HARBOR
CURRENT FUND
SCHEDULE OF CASH - TREASURER
FOR THE YEAR ENDED DECEMBER 31, 2016**

EXHIBIT A-4

	CURRENT FUND	STATE & FEDERAL GRANT FUND
Balance December 31, 2015	\$ 7,225,488.00	\$ 560,427.00
Increased by Receipts:		
Taxes Receivable	\$ 53,190,056.11	
Tax Title Liens Receivable	30,357.22	
Due From State - Senior Citizen & Veteran Deductions	326,296.05	
Revenue Accounts Receivable	5,591,362.64	
Miscellaneous Revenue Not Anticipated	238,167.82	
Prepaid Taxes	618,861.18	
Refunds of Current Year Appropriations	478,431.00	
Due Bass River	3,350.90	
Construction Fees Due State of New Jersey	54,730.00	
Reserve for Insurance Proceeds	32,000.00	
Tax Overpayments Received	265,781.90	
Due to Grant Fund	202,293.67	
Federal & State Grants Unappropriated		\$ 12,498.42
Federal & State Grants Receivable		1,049,691.88
Total Receipts	61,031,688.49	1,062,190.30
Subtotal	68,257,176.49	1,622,617.30
Decreased by Disbursements:		
2016 Appropriations	19,018,520.01	
Appropriation Reserves	554,465.97	
Encumbrances Payable	79,382.00	
County Taxes Payable	9,633,013.38	
Due County for Added & Omitted Taxes	106,501.63	
Local District School Tax	12,801,925.00	
Regional High School Tax	14,688,945.00	
Special District Taxes	1,597,552.00	
Construction Fees Due State of NJ	42,821.00	
Refund Tax Overpayments	388,486.81	
Bass River Construction Fees	6,640.70	
Due to General Capital Fund	9,167.29	
Due from Current Fund		202,293.67
Federal & State Grants - Appropriated		918,489.94
Total Disbursements	58,927,420.79	1,120,783.61
Balance December 31, 2016	\$ 9,329,755.70	\$ 501,833.69

TOWNSHIP OF LITTLE EGG HARBOR
 CURRENT FUND
 SCHEDULE OF TAXES RECEIVABLE AND ANALYSIS OF PROPERTY TAX LEVY
 FOR THE YEAR ENDED DECEMBER 31, 2016

YEAR	BALANCE DECEMBER 31, 2015	2016 LEVY	ADDED TAXES	COLLECTED 2016	SENIOR CITIZENS & VETERANS	OVERPAYMENT APPLIED	OVERPAYMENT CREATED	CANCELED	TRANSFERRED TO TAX TITLE LIENS	BALANCE DECEMBER 31, 2016
2009	\$ 1,625.85									\$ 1,625.85
2010	1,760.61			250.00	(250.00)					1,760.61
2011	1,802.76			250.00	(500.00)			250.00		1,802.76
2012	3,124.73			230.00	(750.00)			500.00		3,124.73
2013	4,458.05			750.00	(1,000.00)	85,577.73	108,636.03	22,161.73	1,146.57	4,458.05
2014	5,626.29			10,337.52	(9,682.19)	110,607.83	105,950.07	197.79	787.81	5,626.29
2015	14,188.16			11,837.52	(12,182.19)	196,185.56	214,386.10	23,109.52	1,934.38	14,188.16
Total	32,586.45	53,597,655.58	844,494.65	544,801.82	374,723.83	171,080.93	51,195.80	57,025.73	119,738.93	26,287.76
2016				53,190,056.11	362,541.64	367,266.49	765,781.90	80,135.25	116,673.31	52,756.20
Total	\$ 32,586.45	\$ 53,597,655.58	\$ 844,494.65	\$ 544,801.82	\$ 362,541.64	\$ 367,266.49	\$ 765,781.90	\$ 80,135.25	\$ 116,673.31	\$ 79,043.96

ANALYSIS OF 2016 PROPERTY TAX LEVY:

Tax Yield:	
General Property Tax	\$ 51,000,203.58
Special District	1,597,432.00
Added Taxes (54-4-63.1 et seq)	\$ 54,442,150.23
Total Tax Yield	\$ 54,442,150.23
Tax Levy:	
Local School District Tax (Abstract)	\$ 12,789,659.00
Regional High School Tax (Abstract)	14,727,765.00
Municipal Open Space (Abstract)	56,011.39
Municipal Open Space (Added)	1,054.83
County Taxes:	
County Tax (Abstract)	8,160,132.93
County Library Tax (Abstract)	878,632.73
County Health Services (Abstract)	316,840.74
County Open Space	277,406.98
Due County for Added Taxes (54-4-63.1 et seq)	156,025.98
Total County Taxes	9,789,039.36
Fire District #1 (Amount Certified)	581,266.00
Fire District #2 (Amount Certified)	598,186.00
Fire District #3 (Amount Certified)	418,000.00
Total Special District Taxes	1,597,452.00
Local Tax for Municipal Purposes	14,739,069.43
Add: Additional Tax Levied	742,099.22
Total Tax Levy	\$ 54,442,150.23

**TOWNSHIP OF LITTLE EGG HARBOR
CURRENT FUND
SCHEDULE OF TAX TITLE LIENS
FOR THE YEAR ENDED DECEMBER 31, 2016**

EXHIBIT A-6

Balance December 31, 2015		\$	526,052.00
Increased by:			
Transfers from Taxes Receivable	\$		116,673.31
Adjustment to Liens			0.31
Interest & Costs Accrued by Sale			-
			116,673.62
Subtotal			642,725.62
Decreased by:			
Collections			30,357.22
			30,357.22
Balance December 31, 2016		\$	612,368.40

**SCHEDULE OF PROPERTY ACQUIRED FOR TAXES
(AT ASSESSED VALUATION)
FOR THE YEAR ENDED DECEMBER 31, 2016**

EXHIBIT A-7

Balance December 31, 2016 and 2015		\$	5,757,700
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**TOWNSHIP OF LITTLE EGG HARBOR
CURRENT FUND
STATEMENT OF REVENUE ACCOUNTS RECEIVABLE
FOR THE YEAR ENDED DECEMBER 31, 2016**

	BALANCE DECEMBER 31, 2015	ACCRUED IN 2016	TREASURER	BALANCE DECEMBER 31, 2016
Miscellaneous Revenue Anticipated:				
Licenses - Alcoholic Beverages:	\$ -	\$ 10,564.00	\$ 10,564.00	\$ -
Fees & Permits	-	109,816.87	109,816.87	-
Municipal Court	13,441.00	255,274.26	255,538.93	13,176.33
Interest & Costs on Taxes	-	83,538.01	83,538.01	-
Payments in Lieu of Taxes	-	66,141.71	66,141.71	-
Energy Receipts Tax	-	1,299,939.00	1,299,939.00	-
Garden State Trust	-	149,117.00	149,117.00	-
Uniform Construction Code Fees	-	915,535.00	915,535.00	-
Tower Rental	-	196,375.93	196,375.93	-
SRO Officer	-	186,987.35	186,987.35	-
Cable TV	-	84,943.81	84,943.81	-
FEMA	-	1,747,952.03	1,747,952.03	-
Reserve for Debt Service	-	484,913.00	484,913.00	-
Total	\$ 13,441.00	\$ 5,591,097.97	\$ 5,591,362.64	\$ 13,176.33
Cash Receipts			<u>\$ 5,591,362.64</u>	
Total			<u>\$ 5,591,362.64</u>	

TOWNSHIP OF LITTLE EGG HARBOR
CURRENT FUND
SCHEDULE OF 2015 APPROPRIATION RESERVES
FOR THE YEAR ENDED DECEMBER 31, 2016

EXHIBIT A-9

	BALANCE DECEMBER 31, 2015	BALANCE AFTER TRANSFERS	PAID OR CHARGED	BALANCE LAPSED
General Government:				
Mayor and Committee:				
Other Expenses	\$ 797.00	\$ 797.00	\$	\$ 225.56
Municipal Clerk:				
Other Expenses	8,966.04	8,966.04	995.78	7,970.26
Financial Administration (Treasury)				
Other Expenses	16,079.48	16,079.48	10,200.19	5,879.29
Audit Services:				
Other Expenses	16,092.50	16,092.50	16,092.50	-
Revenue Administration (Tax Collection)				
Other Expenses:				
Tax Sale Costs	14,300.07	14,300.07		
Miscellaneous Other Expenses	9,018.13	9,018.13	2,436.68	11,863.39
Tax Assessment Administration:				
Other Expenses	4,001.23	4,001.23	2,339.82	6,678.31
Legal Services (Legal Department):				
Other Expenses	37,590.78	37,590.78	257.00	3,744.23
Engineering Services:				
Other Expenses	47,633.58	47,633.58	21,900.60	15,690.18
Land Use Administration:				
Zoning Board of Adjustment			12,431.65	35,201.93
Other Expenses	11,820.50	11,820.50		
Zoning Officer:				
Other Expenses	2,311.12	2,311.12	945.00	10,875.50
Insurance:				
Group Insurance for Employees	212,672.26	212,672.26	600.00	1,711.12
Public Safety Functions:				
Police Department:				
Salaries and Wages	77,001.82	77,001.82		
Other Expenses	19,818.63	19,818.63	47,589.81	29,412.01
Office of Emergency Management			19,818.27	0.36
Other Expenses	15,000.00	15,000.00	10,699.59	4,300.41
Aid to Volunteer Fire Company	70,000.00	70,000.00	70,000.00	-
Police Dispatchers:				
Other Expenses	2,500.23	2,500.23	1,307.45	1,192.78
Municipal Prosecutor:				
Other Expenses	9,450.00	9,450.00	3,750.00	5,700.00
Public Works Functions:				
Streets & Roads Maintenance				
Other Expenses	54,076.06	54,076.06	21,511.54	32,564.52
Solid Waste Sanitation:				
Other Expenses	102,490.53	102,490.53	18,875.87	83,614.66
Solid Waste Recycling:				
Other Expenses	16,477.76	16,477.76	526.75	15,951.01
Buildings & Grounds:				
Other Expenses	10,617.87	10,617.87	10,617.87	-
Vehicle Maintenance:				
Other Expenses	63,032.38	63,032.38	25,093.75	37,938.63
Health & Human Services:				
Public Health Services (Board of Health)				
Other Expenses	7,133.30	7,133.30	1,100.00	6,033.30
Animal Control Services:				
Other Expenses	11,338.00	11,338.00	1,685.00	9,653.00
Contributions to Social Service Agencies - Statutory	4,930.00	4,930.00	420.00	4,510.00
Providence House				
Park & Recreation Functions:				
Recreation Services & Programs:				
Other Expenses	4,519.13	4,519.13	1,900.87	2,618.26
Utility Expenses & Bulk Purchases:				
Street Lighting	43,010.51	43,010.51	32,120.27	10,890.24
Telephone	1,435.68	1,435.68		-
Gasoline	180,039.38	180,039.38	1,435.68	-
Natural Gas	8,098.46	8,098.46	10,912.02	169,127.36
Landfill/Solid Waste Disposal Costs:				
Sanitary Landfill	175,000.00	175,000.00	3,115.43	4,983.03
Uniform Construction Code Enforcement Functions				
Construction Code Official			52,220.00	122,780.00
Other Expenses	5,223.68	5,223.68		
Municipal Court:				
Other Expenses	5,533.91	5,533.91	4,071.74	1,151.94
Public Defender:				
Other Expenses	10,275.00	10,275.00	2,938.42	2,595.49
Deferred Charges & Statutory Expenditures -				
Municipal Within "CAPS":				
Defined Contribution Retirement Program	1,589.34	1,589.34	23.33	4,137.50
All Others	566,121.64	566,121.64	4,533.89	1,566.01
Total	\$ 1,846,066.00	\$ 1,846,066.00	\$ 633,847.97	\$ 1,212,218.03
2015 Appropriation Reserves	\$ 1,766,684.00			
2015 Encumbrances	79,382.00			
Total	\$ 1,846,066.00			

**TOWNSHIP OF LITTLE EGG HARBOR
CURRENT FUND
SCHEDULE OF STATE AND FEDERAL GRANTS RECEIVABLE
FOR THE YEAR ENDED DECEMBER 31, 2016**

GRANT	BALANCE DECEMBER 31, 2015	ANTICIPATED REVENUE	RECEIVED	TRANSFERRED FROM UNAPPROPRIATED	BALANCE DECEMBER 31, 2016
NJOEM Grant	\$ 20.95	\$ -	\$ -	\$ -	\$ 20.95
Safe & Secure Communities Program	-	60,000.00	45,000.00	5,000.00	10,000.00
CDBG - 2015	25,849.50	-	6,622.79	-	19,226.71
966 Reimbursement Grant	787.26	43,238.61	-	-	44,025.87
Recycling Tonnage Grant	-	31,822.98	31,822.98	-	-
Neighborhood Community Revitalization Grant	845,000.00	-	453,346.24	-	391,653.76
Coastal Zone Management	15,000.00	-	15,000.00	-	-
Child Restraint Grant	1,250.00	1,250.00	-	-	2,500.00
Municipal Aid Road Program - Oak Lane	288,267.00	-	-	-	288,267.00
Municipal Aid Road Program - Otis Bog Road	-	325,000.00	-	-	325,000.00
National Fish & Wildlife	1,855,380.00	-	255,748.00	-	1,599,632.00
Alcohol Education and Rehabilitation Program	-	785.61	785.61	-	-
Recycling Revenue and Residue	-	3,701.16	3,701.16	-	-
Ocean County Recycling Revenue and Residue	-	10,053.55	-	-	10,053.55
Municipal Access Plan	-	15,000.00	15,000.00	-	-
Bulletproof Vest Partnership Grant	-	8,800.00	2,592.19	-	6,207.81
Clean Communities Program	-	62,885.88	62,885.88	-	-
Refuge Revenue Sharing Act	-	2,240.00	2,240.00	-	-
Post Sandy Planning Assistance	267,094.03	-	131,168.28	-	135,925.75
CDBG	19,830.21	-	19,830.21	-	-
Body Armor Grant	-	3,948.54	3,948.54	-	-
Total	\$ 3,318,478.95	\$ 568,726.33	\$ 1,049,691.88	\$ 5,000.00	\$ 2,832,513.40

TOWNSHIP OF LITTLE EGG HARBOR
 CURRENT FUND
 SCHEDULE OF RESERVES FOR STATE AND FEDERAL GRANTS - APPROPRIATED
 FOR THE YEAR ENDED DECEMBER 31, 2016

APPROPRIATION	BALANCE DECEMBER 31, 2015	2016 BUDGET APPROPRIATION	ENCUMBRANCES RECLASSIFIED	EXPENDED	ADJUSTED	BALANCE DECEMBER 31, 2016
State:						
Safe and Secure Communities - 2016		\$ 60,000.00	\$ -	\$ -	\$ -	\$ 60,000.00
Body Armor Replacement Fund	9,464.73	3,948.54	-	9,464.58	-	3,948.69
Alcohol Education & Rehabilitation	6,454.91	785.61	-	-	-	7,240.52
Safe and Secure Communities	45,000.00	-	-	-	-	45,000.00
Bulletproof Vest Program	-	-	-	-	-	8,800.00
NJOEM Grant	20.95	8,800.00	-	-	-	8,800.00
Dunk Driving Enforcement Fund	3,000.00	-	-	-	-	20.95
Clean Communities Program	40,496.98	62,885.88	-	39,409.20	-	3,090.00
Safe and Secure Communities - 2015	60,000.00	-	-	-	-	63,973.66
NJDOT Municipal Aid Program - 2014	188,119.25	-	-	-	-	60,000.00
Recycling Tonnage Grant	15,875.00	31,822.98	-	29,371.40	-	188,119.25
Recycling Revenue and Residue	18,599.72	3,701.16	-	18,599.72	-	18,326.58
Municipal Road Program - Otis Bog Road	-	325,000.00	-	-	-	3,701.16
Child Restraint Grant	1,250.00	1,250.00	-	-	-	325,000.00
Safe and Secure Communities	120,000.00	-	-	-	-	2,500.00
Municipal Road Program - Oak Lane	286,457.00	-	-	8,941.25	-	120,000.00
966 Reimbursement	811.26	43,238.61	-	-	-	277,515.75
Costal Zone Management	15,000.00	15,000.00	-	15,000.00	-	44,049.87
Municipal Access Plan	-	2,240.00	-	-	-	15,000.00
Refuge Revenue Sharing Act	-	-	-	-	-	2,240.00
Post Sandy Planning Assistance	64,004.19	-	-	-	-	64,004.19
Total State	874,553.99	558,672.78	-	120,786.15	-	1,312,440.62
Federal:						
National Fish & Wildlife	2,013,928.50	-	-	357,786.64	-	1,656,141.86
CDBG 2015	33,000.00	-	-	71.00	-	32,929.00
National Wildlife Refuge	2,130.00	-	-	-	-	2,130.00
CDBG 2014	40,637.15	-	-	9,575.00	-	31,062.15
NJ EDA - Neighborhood Community Revitalization Grant	819,147.00	-	-	454,306.37	-	364,840.63
Total Federal	2,908,842.65	-	-	821,739.01	-	2,087,103.64
Local:						
Recycling Tonnage Grant - County	13,496.76	-	-	-	-	13,496.76
Recycling Tonnage Grant - 2015	33,649.98	-	-	3,926.76	-	29,723.22
Ocean County Recycling Revenue and Residue	8,932.49	10,053.55	-	9,614.55	-	9,371.49
Ocean County Recycling Revenue Sharing - 2015	9,707.08	-	-	-	-	9,707.08
Ocean County Recycling Revenue Sharing	25,831.03	-	-	16,216.48	-	9,614.55
Total Local	91,617.34	10,053.55	-	29,257.79	-	71,913.10
Total	3,875,013.98	568,726.33	-	972,282.95	-	3,471,457.36
Cash Disbursements				\$ 918,489.94		
Encumbrances				53,793.01		
Total				972,282.95		

**TOWNSHIP OF LITTLE EGG HARBOR
FEDERAL AND STATE GRANT FUND
SCHEDULE OF RESERVES FOR STATE GRANTS - UNAPPROPRIATED
FOR THE YEAR ENDED DECEMBER 31, 2016**

GRANT	BALANCE DECEMBER 31, 2015	TRANSFERRED TO 2016 GRANT APPROPRIATED	RECEIVED	BALANCE DECEMBER 31, 2016
State Grants:				
Recycling Revenue - Ocean County	\$ -	\$ -	\$ 10,054.00	\$ 10,054.00
Department of Justice Grant	1,488.00	-	-	1,488.00
Coastal Zone Management	-	-	2,444.42	2,444.42
Safe and Secure Communities	5,000.00	5,000.00	-	-
Total Grants	\$ 6,488.00	\$ 5,000.00	\$ 12,498.42	\$ 13,986.42

**TOWNSHIP OF LITTLE EGG HARBOR
CURRENT FUND
SCHEDULE OF LOCAL DISTRICT TAX
FOR THE YEAR ENDED DECEMBER 31, 2016**

EXHIBIT A-13

Balance December 31, 2015:		
School Tax Deferred	\$ 5,236,297.00	
School Tax Payable	<u>797,440.00</u>	6,033,737.00
Increased by Levy:		
School Year July 1, 2016 - June 30, 2017		<u>12,789,659.00</u>
Subtotal		18,823,396.00
Decreased by:		
Payments		<u>12,801,925.00</u>
Subtotal		6,021,471.00
Balance December 31, 2016:		
School Tax Deferred	5,236,297.00	
School Tax Payable	<u>785,174.00</u>	
Balance December 31, 2016		<u><u>\$ 6,021,471.00</u></u>

ANALYSIS OF AMOUNT CHARGED TO OPERATIONS

2016 Payments		
Less School Taxes Payable at December 31, 2015	\$ 12,801,925.00	
Plus School Taxes Payable at December 31, 2016	797,440.00	
	<u>785,174.00</u>	
Amount Charged to 2015 Operations		<u><u>\$ 12,789,659.00</u></u>

**SCHEDULE OF REGIONAL HIGH SCHOOL TAX PAYABLE
FOR THE YEAR ENDED DECEMBER 31, 2016**

EXHIBIT A-14

Balance December 31, 2015		\$ 211,670.00
Increased by:		
Levy - July 1, 2016 to June 30, 2017		<u>14,727,765.00</u>
Subtotal		14,939,435.00
Decreased by:		
Payments		<u>14,688,945.00</u>
Balance December 31, 2016		<u><u>\$ 250,490.00</u></u>

TOWNSHIP OF LITTLE EGG HARBOR
 CURRENT FUND
 SCHEDULE OF SPECIAL EMERGENCY APPROPRIATIONS N.J.S. 40A:4-53
 FOR THE YEAR ENDED DECEMBER 31, 2016

DATE AUTHORIZED	PURPOSE	NET AMOUNT AUTHORIZED	1/5 OF NET AMOUNT AUTHORIZED	BALANCE DECEMBER 31, 2015	ADDED IN 2015	DECREASED BY RAISED IN BUDGET	BALANCE DECEMBER 31, 2016
11/19/2012	Superstorm Sandy	\$ 12,000,000.00	\$ 2,400,000.00	\$ 1,257,194.00	\$ -	\$ 1,257,194.00	\$ -
Total				\$ 1,257,194.00	\$ -	\$ 1,257,194.00	\$ -

**TOWNSHIP OF LITTLE EGG HARBOR
CURRENT FUND
SCHEDULE OF VARIOUS RESERVES
FOR THE YEAR ENDED DECEMBER 31, 2016**

	BALANCE DECEMBER 31, <u>2015</u>	<u>INCREASED</u>	<u>DECREASED</u>	BALANCE DECEMBER 31, <u>2016</u>
Reserve for Sandy Insurance Proceeds	\$ -	\$ 32,000.00	\$ -	\$ 32,000.00
Reserve for Closed Escrow Accounts	54,291.00	-	-	54,291.00
Reserve for Reassessment	<u>100,047.00</u>	<u>-</u>	<u>-</u>	<u>100,047.00</u>
	<u>\$ 154,338.00</u>	<u>\$ 32,000.00</u>	<u>\$ -</u>	<u>\$ 186,338.00</u>

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TRUST FUND

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**TOWNSHIP OF LITTLE EGG HARBOR
TRUST FUND
SCHEDULE OF CASH - TREASURER
FOR THE YEAR ENDED DECEMBER 31, 2016**

EXHIBIT B-1

	TRUST OTHER	TRUST ASSESSMENT
Balance December 31, 2015	\$ 4,004,283.30	\$ 54,096.41
Increased by Receipts:		
Escrow Fees	\$ 580,441.44	\$ -
Planning Board	-	-
Open Space	3,131.43	-
Community Center	-	-
Forfeited Funds	14,285.43	-
COAH Fees	72,085.69	-
Sick/Vacation Funds	200,000.00	-
Federal Forfeiture	329.86	-
Police Community Activities	1,000.00	-
Interest	-	70.33
	871,273.85	70.33
Subtotal	4,875,557.15	54,166.74
Decreased by Disbursements:		
Escrow Fees	609,582.93	-
Planning Board	60,280.35	-
Open Space	1,900.00	-
COAH Fees	129,177.55	-
Sick/Vacation Funds	161,953.15	-
Federal Forfeiture	2,185.16	-
Forfeited Funds	3,860.00	-
Interfunds Disbursed	-	70.33
	968,939.14	70.33
Balance December 31, 2016	\$ 3,906,618.01	\$ 54,096.41

**SCHEDULE OF CASH - COLLECTOR - TAX TITLE LIEN REDEMPTION
FOR THE YEAR ENDED DECEMBER 31, 2016**

EXHIBIT B-2

Balance December 31, 2015		\$ 2,310,241.20
Increased by Receipts:		
Due from Current Fund	\$ -	
Deposits for Redemption of Tax Sale Certificates	3,954,800.87	3,954,800.87
Subtotal		6,265,042.07
Decreased by Disbursements:		
Refunds - Tax Sale Certificates Redeemed		3,967,947.14
Balance December 31, 2016		\$ 2,297,094.93

EXHIBIT B-3

**TOWNSHIP OF LITTLE EGG HARBOR
TRUST FUND
SCHEDULE OF CASH - DOG WARDEN
FOR THE YEAR ENDED DECEMBER 31, 2016**

Balance December 31, 2015		\$	-
Increased by Receipts:			
Dog License Fees	7,105.80		
State Dog License Fees	<u>1,539.60</u>		<u>8,645.40</u>
Subtotal			8,645.40
Decreased by Disbursements:			
Disbursements to State of New Jersey	1,539.60		
Disbursements for Dog License Expenses	<u>7,105.80</u>		<u>8,645.40</u>
Balance December 31, 2016		\$	<u>-</u>

EXHIBIT B-4

**SCHEDULE OF RESERVE FOR DOG FUND EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2016**

LICENSE FEES COLLECTED

YEAR	AMOUNT
2015	7,797.00
2014	<u>7,145.00</u>
Total	<u>\$ 14,942.00</u>

EXHIBIT B-5

**SCHEDULE OF DEPOSITS FOR REDEMPTION OF TAX SALE CERTIFICATES
FOR THE YEAR ENDED DECEMBER 31, 2016**

Balance December 31, 2015	\$ 2,310,241.20
Increased by Receipts:	
Deposits Received - Collector	<u>3,954,800.87</u>
Subtotal	6,265,042.07
Decreased by Disbursements:	
Refunds - Tax Sale Certificates	<u>3,967,947.14</u>
Balance December 31, 2016	<u>\$ 2,297,094.93</u>

**TOWNSHIP OF LITTLE EGG HARBOR
TRUST FUND
SCHEDULE OF RESERVE FOR ESCROW DEPOSITS
FOR THE YEAR ENDED DECEMBER 31, 2016**

EXHIBIT B-6

Balance December 31, 2015	\$ 1,357,569.94
Increased by:	
Escrow Deposits Received	<u>580,441.44</u>
Subtotal	1,938,011.38
Decreased by:	
Disbursements	<u>609,582.93</u>
Balance December 31, 2016	<u>\$ 1,328,428.45</u>

**SCHEDULE OF RESERVE FOR FORFEITED PROPERTY
FOR THE YEAR ENDED DECEMBER 31, 2016**

EXHIBIT B-7

Balance December 31, 2015	\$ 13,048.76
Increased by:	
Cash Receipts	<u>14,285.43</u>
Subtotal	27,334.19
Decreased by:	
Disbursements	<u>3,860.00</u>
Balance December 31, 2016	<u>\$ 23,474.19</u>

**TOWNSHIP OF LITTLE EGG HARBOR
TRUST FUND
SCHEDULE OF RESERVE FOR PLANNING BOARD
FOR THE YEAR ENDED DECEMBER 31, 2016**

EXHIBIT B-8

Balance December 31, 2015	\$ 164,081.11
Decreased by:	
Escrow Fees	<u>60,280.35</u>
Balance December 31, 2016	<u>\$ 103,800.76</u>

**SCHEDULE OF RESERVE FOR RECREATION
FOR THE YEAR ENDED DECEMBER 31, 2016**

EXHIBIT B-9

Balance December 31, 2015 and 2016	<u>\$ 2,057.00</u>
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**TOWNSHIP OF LITTLE EGG HARBOR
SCHEDULE OF RESERVE FOR OPEN SPACE
FOR THE YEAR ENDED DECEMBER 31, 2016**

EXHIBIT B-10

Balance December 31, 2015			\$ 2,155,992.93
Increased by:			
Tax Levy - Due from Current Fund			
Cash Receipts	\$ 57,066.22		
	3,131.43	60,197.65	
Subtotal			2,216,190.58
Decreased by:			
Disbursements			1,900.00
Balance December 31, 2016			<u>\$ 2,214,290.58</u>

**SCHEDULE OF RESERVE FOR COMMUNITY CENTER
FOR THE YEAR ENDED DECEMBER 31, 2016**

EXHIBIT B-11

Balance December 31, 2015 and 2016		<u>\$ 3,582.88</u>
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EXHIBIT B-12

**TOWNSHIP OF LITTLE EGG HARBOR
SCHEDULE OF RESERVE FOR FEDERAL FORFEITURE LAW ENFORCEMENT FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016**

Balance December 31, 2015	\$	8,961.53
Increased by:		
Receipts		<u>329.86</u>
Subtotal		9,291.39
Decreased by:		
Disbursements		<u>2,185.16</u>
Balance December 31, 2016	\$	<u>7,106.23</u>

EXHIBIT B-13

**SCHEDULE OF RESERVE FOR SICK AND VACATION TIME TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 2016**

Balance December 31, 2015	\$	84,009.03
Increased by:		
Receipts		<u>200,000.00</u>
Subtotal		284,009.03
Decreased by:		
Due to Current Fund	\$	100,000.00
Disbursements		<u>161,953.15</u>
Balance December 31, 2016	\$	<u>22,055.88</u>

**TOWNSHIP OF LITTLE EGG HARBOR
SCHEDULE OF RESERVE FOR COAH TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 2016**

EXHIBIT B-14

Balance December 31, 2015	\$ 270,400.36
Increased by:	
Receipts	<u>72,085.69</u>
Subtotal	342,486.05
Decreased by:	
Disbursements	<u>129,177.55</u>
Balance December 31, 2016	<u><u>\$ 213,308.50</u></u>

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GENERAL CAPITAL FUND

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**TOWNSHIP OF LITTLE EGG HARBOR
GENERAL CAPITAL FUND
SCHEDULE OF FUND BALANCE
FOR THE YEAR ENDED DECEMBER 31, 2016**

EXHIBIT C-1

Balance December 31, 2015	\$	528.07
Increased by:		
Premium on Sale of Notes		6,514.00
		6,514.00
Balance December 31, 2016	\$	7,042.07

**SCHEDULE OF CASH - TREASURER
FOR THE YEAR ENDED DECEMBER 31, 2016**

EXHIBIT C-2

Balance December 31, 2015	\$	2,209,936.98
Increased by Receipts:		
Due from Current Fund		2,653.29
Premium on Sale of Notes		6,514.00
		9,167.29
Subtotal		2,219,104.27
Decreased by Disbursements:		
Improvement Authorizations	\$	172,182.06
Reserve to Pay Debt		484,913.24
		657,095.30
Balance December 31, 2016	\$	1,562,008.97

TOWNSHIP OF LITTLE EGG HARBOR
GENERAL CAPITAL FUND
ANALYSIS OF CASH
AT DECEMBER 31, 2016

Fund Balance	BALANCE (OVERDRAFT) DECEMBER 31, 2015	BOND ANTICIPATION NOTES/BONDS	RECEIPTS		DISBURSEMENTS		TRANSFERS		BALANCE (OVERDRAFT) DECEMBER 31, 2016
			MISCELLANEOUS	IMPROVEMENT AUTHORIZATIONS	MISCELLANEOUS	FROM	TO		
Reserve for Debt Service	\$ 528.07	-	\$ 6,514.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,042.07
Capital Improvement Fund	484,913.24	-	-	-	484,913.24	-	-	-	17,644.00
Due Current Fund	192,394.00	-	-	-	-	-	174,750.00	-	(32,260.01)
Due to County - CDBG	(34,913.30)	-	2,653.29	-	-	-	-	-	3,722.00
IMPROVEMENT AUTHORIZATIONS	3,722.00	-	-	-	-	-	-	-	-
ORDINANCE									
NUMBER									
96-10 Satellite Repeaters & Logging Recorders	(250.00)	-	-	-	-	-	-	-	(250.00)
99-23 Municipal Complex	(2,230.00)	-	-	-	-	-	-	-	(2,230.00)
00-05 Sewer Line Extension - Atlantis	(4,571.00)	-	-	-	-	-	-	-	(4,571.00)
00-06 Water Line Extension - Atlantis	5,561.74	-	-	-	-	-	-	-	5,561.74
02-22 Purchase of Street Sweeper	(80.00)	-	-	-	-	-	-	-	(80.00)
02-23 Acquisition of Land - Parker Run	18,566.64	-	-	-	-	-	-	-	18,566.64
02-41 Construction of Municipal Complex	4,593.86	-	-	-	-	-	-	-	4,593.86
03-06 Acquisition of Trash Trucks & Cans	1,267.31	-	-	1,251.25	-	-	-	-	16.06
Subtotal	669,502.56	-	9,167.29	1,251.25	484,913.24	174,750.00	-	-	17,755.36

TOWNSHIP OF LITTLE EGG HARBOR
GENERAL CAPITAL FUND
ANALYSIS OF CASH
AT DECEMBER 31, 2016

ORDINANCE NUMBER	BALANCE (OVERDRAFT) DECEMBER 31, 2015	BOND ANTICIPATION		RECEIPTS		DISBURSEMENTS			BALANCE (OVERDRAFT) DECEMBER 31, 2016	
		NOTES/BONDS	IMPROVEMENT	MISCELLANEOUS	AUTHORIZATIONS	MISCELLANEOUS	TRANSFERS			
						FROM	TO			
04-04	2,465.67	-	-	-	-	-	-	-	2,465.67	
04-15	2,265.45	-	-	-	-	-	-	-	2,265.45	
05-05	13,837.33	-	-	-	-	-	-	-	13,837.33	
05-16	924.60	-	-	-	-	-	-	-	924.60	
05-22	1,221.48	-	-	-	-	-	-	-	1,221.48	
06-07	243,048.00	-	-	-	-	-	-	-	243,048.00	
06-15	131.10	-	-	-	-	-	-	-	131.10	
07-04	32,446.08	-	-	-	-	-	-	-	32,446.08	
07-10	28,000.00	-	-	-	-	-	-	-	28,000.00	
07-25	67,500.00	-	-	-	-	-	-	-	67,500.00	
08-03	14,890.26	-	-	-	-	-	-	-	14,890.26	
08-04	161,439.07	-	-	-	-	-	-	-	161,439.07	
09-05	92,617.32	-	-	-	-	-	-	-	92,617.32	
09-06	59,026.54	-	-	-	-	-	-	-	59,026.54	
09-13	323,538.61	-	-	-	-	-	-	-	322,878.61	
11-15	175,256.93	-	-	-	-	-	-	-	168,363.93	
12-12	150,398.67	-	-	-	-	-	-	-	126,728.67	
13-14	429,843.30	-	-	-	-	-	-	-	423,950.06	
14-10	(258,415.99)	-	-	-	-	-	-	-	(377,910.56)	
16-05	-	-	-	-	-	-	-	-	160,430.00	
Subtotal	1,540,434.42	-	-	-	170,930.81	-	-	174,750.00	1,544,253.61	
Total Analysis of Cash	\$2,209,936.98	\$	\$	9,167.29	\$	172,182.06	\$	484,913.24	\$ 1,747,500.00	\$ 1,562,008.97

**TOWNSHIP OF LITTLE EGG HARBOR
GENERAL CAPITAL FUND
SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - FUNDED
FOR THE YEAR ENDED DECEMBER 31, 2016**

Balance December 31, 2015			\$ 6,618,527.76
Decreased by:			
2016 Budget Appropriation to Pay General Serial Bonds	\$ 830,000.00		
Green Trust Loan Bonds	66,815.19	896,815.19	
		<hr/>	
Balance December 31, 2016			<u>\$ 5,721,712.57</u>

TOWNSHIP OF LITTLE EGG HARBOR
GENERAL CAPITAL FUND
SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - UNFUNDED
FOR THE YEAR ENDED DECEMBER 31, 2016

ORDINANCE NUMBER	IMPROVEMENT DESCRIPTION	BALANCE DECEMBER 31, 2015	2016 AUTHORIZATIONS	REDUCTIONS	BALANCE DECEMBER 31, 2016	UNEXPENDED IMPROVEMENT AUTHORIZATION	ANALYSIS OF BALANCE DECEMBER 31, 2016			BOND ANTICIPATION NOTES
							EXPENDED	EXCESS FINANCING		
96-1099-09	Satellite Repeaters & Logging Recorders	\$ 250.00	\$ -	\$ -	\$ 250.00	\$ -	\$ -	\$ -	\$ -	\$ -
99-23	Municipal Complex	2,230.00	-	-	2,230.00	-	250.00	-	-	-
00-03	Sewer Line Extension - Allantis	4,571.00	-	-	4,571.00	-	2,230.00	-	-	-
02-08	Improvements to Cherrywood Drive	30,666.00	-	-	30,666.00	-	4,571.00	-	-	-
02-14, 16	Construction of Recreation Facilities	40,730.00	-	-	40,730.00	-	-	-	-	30,666.00
02-22	Purchase of Street Sweeper	80.00	-	-	80.00	-	-	-	-	40,730.00
02-23	Acquisition of Land - Parker Run	46,550.00	-	-	46,550.00	-	80.00	-	-	-
03-07	Acquisition of Sport Utility Vehicles	730.00	-	-	730.00	-	-	-	-	-
05-19	Road Improvements - Various	117,500.00	-	-	117,500.00	-	-	-	-	46,550.00
06-07	Various Road Improvements	576,797.00	-	-	576,797.00	-	-	-	-	730.00
06-15	Construction of Softball Field & Tot Lot	225,853.00	-	-	225,853.00	-	-	-	-	117,500.00
07-04	Construction of North Burgee Drive	170,000.00	-	-	170,000.00	-	-	-	-	576,797.00
07-10	Acquisition of Garage Truck	171,000.00	-	-	171,000.00	-	-	-	-	225,853.00
07-25	Acquisition of Land	1,282,500.00	-	-	1,282,500.00	1,282,500.00	-	-	-	170,000.00
08-03	Acquisition & Installation of Automatic Doors	24,130.00	-	-	24,130.00	-	-	-	-	171,000.00
08-04	Improvements to Lexington Drive	395,675.00	-	-	395,675.00	-	-	-	-	-
09-05	Improvements to Forest Edge Drive	204,250.00	-	-	204,250.00	-	-	-	-	24,130.00
09-06	Improvements to Frog Pond Road	409,458.00	-	-	409,458.00	-	-	-	-	395,675.00
09-13	Various Capital Improvements	1,081,200.00	-	-	1,081,200.00	59,026.54	141,431.46	(29,960.00)	-	204,250.00
10-20	Various Capital Improvements	1,184,900.00	-	73,670.00	1,007,530.00	-	-	-	-	209,000.00
11-15	Various Capital Improvements	1,508,236.00	-	69,700.00	1,115,200.00	-	-	-	-	1,037,490.00
12-12	Various Capital Improvements	1,615,000.00	-	102,014.00	1,406,222.00	-	-	-	-	1,115,200.00
13-14	Various Capital Improvements	2,042,360.00	-	74,708.00	1,540,292.00	-	-	-	-	1,406,222.00
14-10	Various Capital Improvements	1,871,500.00	-	-	2,042,360.00	-	-	-	-	1,540,292.00
16-05	Various Capital Improvements	1,871,500.00	3,320,250.00	-	1,871,500.00	1,485,886.44	185,613.56	-	-	2,042,360.00
		\$ 13,006,166.00	\$ 3,320,250.00	\$ 320,092.00	\$ 16,006,324.00	\$ 5,907,413.05	\$ 174,425.85	\$ (29,960.00)	\$ -	\$ 9,354,445.00

Improvement Authorizations Unfunded \$ 7,698,468.79
Less - Unexpended Proceeds of Bond Anticipation \$ -
Notes Issued:

Ordinance 2002-23	18,566.64
Ordinance 2006-07	243,048.00
Ordinance 2006-15	131.10
Ordinance 2007-04	32,446.08
Ordinance 2007-10	15,498.00
Ordinance 2008-03	14,890.26
Ordinance 2008-04	161,439.07
Ordinance 2009-05	92,617.32
Ordinance 2009-13	493,376.61
Ordinance 2011-15	168,363.93
Ordinance 2012-12	126,728.67
Ordinance 2013-14	423,950.06
	\$ 5,907,413.05

**TOWNSHIP OF LITTLE EGG HARBOR
GENERAL CAPITAL FUND
SCHEDULE OF CAPITAL IMPROVEMENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2016**

Balance December 31, 2015	\$ 192,394.00
Decreased By:	
Appropriated to Finance Improvement Authorizations	<u>174,750.00</u>
Balance December 31, 2016	<u>\$ 17,644.00</u>

TOWNSHIP OF LITTLE EGG HARBOR
 GENERAL CAPITAL FUND
 STATEMENT OF IMPROVEMENT AUTHORIZATIONS
 FOR THE YEAR ENDED DECEMBER 31, 2016

ORDINANCE NUMBER	IMPROVEMENT DESCRIPTION	ORDINANCE DATE	ORDINANCE AMOUNT	BALANCE DECEMBER 31, 2015		2016 AUTHORIZATIONS	RECLASSIFICATION PRIOR YEAR PAYABLES	EXPENDED	CURRENT YEAR ENCUMBRANCES PAYABLE	BALANCE DECEMBER 31, 2016	
				FUNDED	UNFUNDED					FUNDED	UNFUNDED
06-06	Water Line Extension - Atlantic	5/1/00	\$ 177,800.00	\$ 5,561.74	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,561.74	\$ -
02-23	Acquisition of Land - Parker Run	5/23/02	49,000.00	-	18,566.64	-	-	-	-	-	18,566.64
02-41	Construction of Municipal Complex	11/23/02	6,550,000.00	4,593.86	-	-	-	-	-	4,593.86	-
03-06	Acquisition of Trash Trucks & Cans	4/1/03	800,000.00	401.06	-	-	-	-	-	401.06	-
04-04	Acquisition of Trash Trucks			2,465.67	-	-	866.25	1,351.25	-	16.06	-
04-15	Acquisition of Fuel Depot			2,365.45	-	-	-	-	-	2,465.67	-
05-05	Bulkhead Construction at Parktown Deck	2/24/05	235,150.00	13,817.33	-	-	-	-	-	2,365.45	-
05-16	Acquisition of a Tractor	6/23/05	56,000.00	924.60	-	-	-	-	-	2,265.45	-
05-22	Construction of Recreation Trail	9/22/05	60,000.00	1,221.48	-	-	-	-	-	17,837.33	-
06-07	Various Road Improvements	6/22/06	1,170,000.00	-	-	-	-	-	-	924.60	-
06-15	Construction of Southall Field & Tot Lot	8/18/06	470,000.00	-	243,041.00	-	-	-	-	1,221.48	-
07-04	Construction of North Surge Drive	3/09/07	325,000.00	-	131.10	-	-	-	-	-	243,041.00
07-10	Acquisition of North Surge Drive	6/14/07	180,000.00	-	32,446.08	-	-	-	-	-	131.10
07-25	Acquisition of Land	12/13/07	1,550,000.00	67,400.00	1,282,500.00	-	-	-	12,502.00	-	-
08-03	Acquisition & Installation of Automatic Doors	3/13/08	60,400.00	-	14,890.26	-	-	-	-	-	14,890.26
08-04	Improvements to Lexington Drive	3/13/08	566,500.00	-	161,439.07	-	-	-	-	-	161,439.07
09-05	Improvements to Forest Edge Drive	4/9/09	440,000.00	-	92,617.32	-	-	-	-	-	92,617.32
09-06	Improvements for Frog Pond Road	4/9/09	570,000.00	-	59,026.54	-	-	-	-	-	59,026.54
09-13	Various Capital Improvements	12/10/09	1,730,000.00	-	494,036.61	-	-	-	-	-	494,036.61
11-15	Various Capital Improvements	12/22/11	1,820,000.00	-	-	-	-	-	-	660.00	-
12-12	Various Capital Improvements	12/13/12	1,700,000.00	-	126,738.67	-	175,256.93	6,893.00	-	6,893.00	-
13-14	Various Capital Improvements	9/12/13	2,149,850.00	-	429,843.30	-	23,670.00	23,670.00	-	-	-
14-10	Various Capital Improvements	7/10/14	1,970,000.00	-	1,613,094.01	-	-	5,893.24	-	-	-
16-05	Various Capital Improvements	9/08/16	3,495,000.00	-	-	3,495,000.00	-	119,494.57	7,703.00	-	-
				98,771.19	4,596,357.60	3,495,000.00	199,793.18	172,182.06	420,884.93	98,786.19	7,698,488.79

TOWNSHIP OF LITTLE EGG HARBOR
GENERAL CAPITAL FUND
STATEMENT OF BOND ANTICIPATION NOTES
AT DECEMBER 31, 2016

ORDINANCE NUMBER	IMPROVEMENT DESCRIPTION	DATE OF ORIGINAL ISSUE	AMOUNT OF ORIGINAL ISSUE	DATE OF ORIGINAL ISSUE	DATE OF MATURITY	INTEREST RATE	BALANCE			BALANCE DECEMBER 31, 2016
							DECEMBER 31, 2015	INCREASED	DECREASED	
01-08	Improvements to Cherrywood Drive	2/04/14	\$ 30,666	2/04/15 2/02/16	2/03/16 2/03/17	1.25% 1.19%	\$ 30,666.00 -	\$ - 30,666.00	\$ 30,666.00 -	\$ - 30,666.00
02-14/36	Construction of Recreation Facilities	2/04/14	40,730	2/04/15 2/02/16	2/03/16 2/03/17	1.25% 1.19%	40,730.00 -	- 40,730.00	40,730.00 -	- 40,730.90
02-23	Acquisition of Land - Parker Run	2/04/14	46,550	2/04/15 2/02/16	2/03/16 2/03/17	1.25% 1.19%	46,550.00 -	- 46,550.00	46,550.00 -	- 46,550.00
03-07	Acquisition of Sport Utility Vehicles	2/04/14	730	2/04/15 2/02/16	2/03/16 2/03/17	1.25% 1.19%	730.00 -	- 730.00	730.00 -	- 730.00
05-19	Road Improvements - Various	2/04/14	117,500	2/04/15 2/02/16	2/03/16 2/03/17	1.25% 1.19%	117,500.00 -	- 117,500.00	117,500.00 -	- 117,500.00
06-07	Various Road Improvements	4/05/07	1,111,500	2/04/15 2/02/16	2/03/16 2/02/17	1.00% 1.00%	576,797.00 -	- 576,797.00	576,797.00 -	- 576,797.00
06-15	Construction of Softball Field & Tot Lot	4/05/07	446,500	2/04/15 2/02/16	2/03/16 2/02/17	1.00% 1.00%	225,853.00 -	- 225,853.00	225,853.00 -	- 225,853.00
07-04	Road & Drainage Improvements North Burgess Drive	2/04/14	170,000	2/04/15 2/02/16	2/03/16 2/03/17	1.25% 1.19%	170,000.00 -	- 170,000.00	170,000.00 -	- 170,000.00
07-10	Acquisition of Garbage Truck	2/04/14	171,000	2/04/15 2/02/16	2/03/16 2/03/17	1.25% 1.19%	171,000.00 -	- 171,000.00	171,000.00 -	- 171,000.00
08-03	Acquisition & Installation of Automatic Doors for Handicap Access	2/04/14	24,130	2/04/15 2/02/16	2/03/16 2/03/17	1.25% 1.19%	24,130.00 -	- 24,130.00	24,130.00 -	- 24,130.00
08-04	Improvements to Lexington Drive	2/04/14	395,675	2/04/15 2/02/16	2/03/16 2/03/17	1.25% 1.19%	395,675.00 -	- 395,675.00	395,675.00 -	- 395,675.00
09-05	Improvements to Forest Edge Drive	2/04/14	204,250	2/04/15 2/02/16	2/03/16 2/03/17	1.25% 1.19%	204,250.00 -	- 204,250.00	204,250.00 -	- 204,250.00
09-06	Improvements to Frog Pond Road	2/04/14	209,000	2/04/15 2/02/16	2/03/16 2/03/17	1.25% 1.19%	209,000.00 -	- 209,000.00	209,000.00 -	- 209,000.00
09-13	Various Capital Improvements	2/18/10	1,358,500	2/04/15 2/02/16	2/03/16 2/02/17	1.00% 1.00%	1,111,160.00 -	- 1,037,490.00	1,111,160.00 -	- 1,037,490.00
10-20	Various Capital Improvements	6/14/11	1,324,300	2/04/15 2/02/16	2/03/16 2/02/17	1.00% 1.00%	1,184,900.00 -	- 1,115,200.00	1,184,900.00 -	- 1,115,200.00
11-15	Various Capital Improvements	2/10/12	1,610,250	2/04/15 2/02/16	2/03/16 2/02/17	1.00% 1.00%	1,508,236.00 -	- 1,406,222.00	1,508,236.00 -	- 1,406,222.00
12-12	Various Capital Improvements	2/08/13	1,615,000	2/04/15 2/02/16	2/03/16 2/02/17	1.00% 1.00%	1,615,000.00 -	- 1,540,292.00	1,615,000.00 -	- 1,540,292.00
13-14	Various Capital Improvements	2/04/14	2,042,360	2/04/15 2/02/16	2/03/16 2/02/17	1.00% 1.00%	2,042,360.00 -	- 2,042,360.00	2,042,360.00 -	- 2,042,360.00
Total							\$9,674,537.00	\$ 9,354,445.00	\$ 9,674,537.00	\$ 9,354,445.00
							Bond Anticipation Note Renewal	\$ 9,354,445.00		
							Paid Down by Current Fund	320,092.00		
								<u>\$ 9,674,537.00</u>		

**TOWNSHIP OF LITTLE EGG HARBOR
GENERAL CAPITAL FUND
SCHEDULE OF GENERAL SERIAL BONDS
AT DECEMBER 31, 2016**

PURPOSE	DATE OF ISSUE	AMOUNT OF ORIGINAL ISSUE	MATURITIES OF BONDS OUTSTANDING		INTEREST RATE	BALANCE DECEMBER 31, 2015	INCREASED	DECREASED	BALANCE DECEMBER 31, 2016
			DATE	AMOUNT					
General Obligation Refunding Bonds	2/01/10	3,275,000	08/01/17	305,000	3.836%	\$ 1,805,000.00	\$ -	\$ 310,000.00	\$ 1,495,000.00
			08/01/18	300,000	3.750%				
			08/01/19	300,000	4.000%				
			08/01/20	295,000	5.000%				
			08/01/21	295,000	5.000%				
General Obligation Refunding Bonds	5/02/12	5,260,000	11/15/17	535,000	2.000%	4,235,000.00	-	520,000.00	3,715,000.00
			11/15/18	545,000	4.000%				
			11/15/19	545,000	2.000%				
			11/15/20	535,000	2.250%				
			11/15/21	525,000	2.500%				
		11/15/22	520,000	3.000%					
		11/15/23	510,000	2.750%					
Totals						\$ 6,040,000.00	\$ -	\$ 830,000.00	\$ 5,210,000.00
Paid from Current Fund								\$ 830,000.00	
Total								\$ 830,000.00	

**TOWNSHIP OF LITTLE EGG HARBOR
GENERAL CAPITAL FUND
SCHEDULE OF GREEN TRUST LOAN PAYABLE
AT DECEMBER 31, 2016**

PURPOSE	DATE OF ISSUE	AMOUNT OF ORIGINAL ISSUE	MATURITIES OF BONDS OUTSTANDING DECEMBER 31, 2016		INTEREST RATE	BALANCE DECEMBER 31, 2015	DECREASED	BALANCE DECEMBER 31, 2016
			DATE	AMOUNT				
Open Space Acquisition	10/22/02	\$ 255,220.00	2017	\$ 14,154.00	2.00%	\$ 103,186.97	\$ 13,875.69	\$ 89,311.28
			2018	14,439.00				
			2019	14,729.00				
			2020	15,026.00				
			2021	15,327.00				
			2022	15,638.00				
Recreation Complex	7/18/02	500,000.00	2017	28,008.00	2.00%	188,628.67	27,455.62	161,173.05
			2018	28,570.00				
			2019	29,145.00				
			2020	29,730.00				
			2021	30,328.00				
			2022	15,392.00				
Municipal Complex	9/7/05	250,000.00	2017	13,192.00	2.00%	133,894.00	12,932.00	120,962.00
			2018	13,457.00				
			2019	13,727.00				
			2020	14,004.00				
			2021	14,285.00				
			2022	14,572.00				
Construction of Softball Field & Tot Lot	11/27/06	250,000.00	2023	14,865.00	2.00%	152,818.12	12,551.88	140,266.24
			2024	15,164.00				
			2025	7,696.00				
			2017	12,804.00				
			2018	13,061.00				
			2019	13,324.00				
			2020	13,592.00				
			2021	13,865.00				
			2022	14,144.00				
			2023	14,428.00				
		2024	14,718.00					
		2025	15,014.00					
		2026	15,314.00					
Total						\$ 578,527.76	\$ 66,815.19	\$ 511,712.57

TOWNSHIP OF LITTLE EGG HARBOR
 GENERAL CAPITAL FUND
 SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED
 AT DECEMBER 31, 2016

ORDINANCE NUMBER	IMPROVEMENT DESCRIPTION	BALANCE DECEMBER 31, 2015	2016 AUTHORIZATIONS /INCREASES	2016 REDUCTIONS	NOTES ISSUED	BALANCE DECEMBER 31, 2016
96-10/99-09	Satellite Repeaters & Logging Recorders	\$ 250.00	\$ -	\$ -	-	250.00
99-23	Municipal Complex	2,230.00	-	-	-	2,230.00
00-05	Sewer Line Extension - Atlantis	4,571.00	-	-	-	4,571.00
02-22	Purchase of Street Sweeper	80.00	-	-	-	80.00
07-25	Acquisition of Land	1,282,500.00	-	-	-	1,282,500.00
09-06	Improvements to Frog Pond Road	170,498.00	-	-	-	170,498.00
14-10	Various Capital Improvements	1,871,500.00	-	-	-	1,871,500.00
16-05	Various Capital Improvements	-	3,320,250.00	-	-	3,320,250.00
	Total	\$ 3,331,629.00	\$ 3,320,250.00	\$ -	\$ -	\$ 6,651,879.00

**TOWNSHIP OF LITTLE EGG HARBOR
GENERAL CAPITAL FUND
SCHEDULE OF STATE ROAD AID ALLOTMENTS RECEIVABLE
FOR THE YEAR ENDED DECEMBER 31, 2016**

Balance December 31, 2015	\$ 170,498.16
Decreased By: Road Aid Received	<u> -</u>
Balance December 31, 2016	<u><u>\$ 170,498.16</u></u>

ANALYSIS OF BALANCE

2009-13 Various Capital Improvements - Frog Pond Road Phase 1	<u>\$ 170,498.16</u>
Total	<u><u>\$ 170,498.16</u></u>

PAYROLL FUND

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**TOWNSHIP OF LITTLE EGG HARBOR
PAYROLL FUND
STATEMENT OF PAYROLL FUND CASH
FOR THE YEAR ENDED DECEMBER 31, 2016**

EXHIBIT D-1

Balance December 31, 2015		\$ 192,496.10
Increased by:		
Receipts		<u>11,798,940.65</u>
Subtotal		11,991,436.75
Decreased by:		
Disbursements:		
Net Pay	\$ 5,706,798.21	
Payment to Agencies	<u>6,088,166.48</u>	<u>11,794,964.69</u>
Balance December 31, 2016		<u>\$ 196,472.06</u>

**STATEMENT OF PAYROLL TAXES PAYABLE
FOR THE YEAR ENDED DECEMBER 31, 2016**

EXHIBIT D-2

Balance December 31, 2015		\$ 185,051.79
Increased by:		
Payroll Deductions		<u>6,095,210.13</u>
Subtotal		6,280,261.92
Decreased by:		
Due Current Fund Disbursements	\$ -	
	<u>6,088,166.48</u>	<u>6,088,166.48</u>
Balance December 31, 2016		<u>\$ 192,095.44</u>

ANALYSIS OF BALANCE

Federal Tax Liability	\$ 101,355.88
State Tax Liability	13,315.16
PERS	26,795.81
PFRS	<u>50,628.59</u>
Balance December 31, 2016	<u>\$ 192,095.44</u>

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SINGLE AUDIT SECTION

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**INDEPENDENT AUDITORS'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY
THE UNIFORM GUIDANCE**

Honorable Mayor and Members
of the Township Committee
Township of Little Egg Harbor
County of Ocean
Little Egg Harbor, New Jersey 08087

Report on Compliance for Each Major Federal Program

We have audited the Township of Little Egg Harbor's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Township of Little Egg Harbor's major federal programs for the year ended December 31, 2016. The Township of Little Egg Harbor's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Township of Little Egg Harbor's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Township of Little Egg Harbor's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Township of Little Egg Harbor's compliance with those requirements.

Opinion on Each Major Federal Program

In our opinion, the Township of Little Egg Harbor complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2016.

Other Matters

The results of our auditing procedures disclosed no instances of noncompliance, which are required to be reported in accordance with Uniform Guidance.

Report on Internal Control Over Compliance

Management of the Township of Little Egg Harbor is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the 's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Township of Little Egg Harbor's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

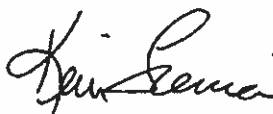
Report on Schedule of Expenditures of Federal Awards Required by Uniform Guidance

We have audited the financial statements of the Township of Little Egg Harbor as of and for the year ended December 31, 2016, and have issued our report thereon dated June 23, 2017, which contained a

qualified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditure of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

Respectfully submitted,

HOLMAN FRENIA ALLISON, P.C.



Kevin P. Frenia
Certified Public Accountant
Registered Municipal Accountant
CR #435

November 2, 2017
Medford, New Jersey

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TOWNSHIP OF LITTLE EGGS HARBOR
 SCHEDULE OF FEDERAL AWARDS
 FOR YEAR ENDED DECEMBER 31, 2016

DEPARTMENT/PROGRAM TITLE	CEDA NUMBER	PASS-THROUGH GRANTOR'S NUMBER	AWARD AMOUNT	GRANT PERIOD	CASH RECEIVED	CURRENT YEAR EXPENDITURES	CUMULATIVE EXPENDITURES
U.S. Department of Housing and Urban Development Hurricane Sandy Community Development Block Grant	14 269	Not Available	845,000	8/11/15-9/30/16	\$ 453,346	\$ 454,306	\$ 480,159
Hurricane Sandy Community Development Block Grant - Prior Year	14 269	022-8022-100-001	Ongoing	Open	98,219	9,575	30,936
Total Department of Housing and Urban Development					551,565	463,881	511,095
U.S. Department of the Interior Hurricane Sandy Coastal Resiliency Grant	15 153	Not Available	2,130,000	Open	530,368	357,787	357,787
Total Department of Justice					530,368	357,787	357,787
Total Federal Financial Assistance					\$ 1,081,933	\$ 821,668	\$ 868,882

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**TOWNSHIP OF LITTLE EGG HARBOR
NOTES TO SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
FOR THE YEAR ENDED DECEMBER 31, 2016**

EXHIBIT K-4

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards presents the activity of federal financial assistance of the Township of Little Egg Harbor, County of Ocean, State of New Jersey. The Township is defined in Note 1 to the Township's financial statements. All federal awards received directly from federal agencies, as well as federal awards passed-through other government agencies are included on the schedule of expenditures of federal awards.

Note 2. Summary of Significant Accounting Policies

The accompanying schedule of expenditures of federal awards is presented using the modified accrual basis of accounting as promulgated by the State of New Jersey, Department of Community Affairs, Division of Local Government Services, which is described in the Notes to the Financial Statements, Note 1. The information in this schedule is presented in accordance with the requirements of 2 CFR 200-Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Of the federal expenditures presented in the schedule of expenditures of federal awards, the Township of Little Egg Harbor did not provide any federal awards to sub-recipients.

The Township of Little Egg Harbor has not elected to use the 10% de minimis cost rate allowed by the Uniform Guidance, as discussed in 2 CFR 200.414.

Note 3. Relationship to Financial Statements – Statutory Basis

Amounts reported in the accompanying schedules agree with amounts reported in the Township's general-purpose financial statements. Expenditures from awards are reported in the Township's financial statement as follows:

	Federal
State & Federal Grant Fund	<u>\$821,668</u>
Total	<u>\$821,668</u>

Note 4. Relationship to Federal Financial Report

Amounts reported in the accompanying schedule agree with the amounts reported in the related federal financial report.

Note 5. Federal Loans Outstanding

The Township of Little Egg Harbor had no loan balances outstanding as of December 31, 2016.

**TOWNSHIP OF LITTLE EGG HARBOR
SCHEDULE OF FINDINGS & QUESTIONED COSTS
For the Fiscal Year Ended December 31, 2016**

Section I – Summary of Auditor’s Results

Financial Statements

Type of auditor’s report issued: Qualified – Regulatory Basis

Internal control over financial reporting:

- | | |
|---|-----|
| 1) Material weakness(es) identified? | Yes |
| 2) Significant deficiencies identified that are not considered to be material weaknesses? | No |

Noncompliance material to basic financial Statements noted?	No
---	----

Federal Awards

Dollar threshold used to distinguish between type A programs:	\$750,000
---	-----------

Auditee qualified as low-risk auditee?	No
--	----

Internal Control over major programs:

- | | |
|---|---------------|
| 1) Material weakness(es) identified? | No |
| 2) Significant deficiencies identified that are not considered to be material weaknesses? | None Reported |

Type of auditor’s report issued on compliance for major programs	<u>Unmodified</u>
--	-------------------

Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200 (Uniform Guidance)	No
---	----

Federal CFDA Number

14.269

Name of Federal Program

Hurricane Sandy Community Development
Block Grant – Disaster Recovery Grants

**TOWNSHIP OF LITTLE EGG HARBOR
SCHEDULE OF FINDINGS & QUESTIONED COSTS
For the Fiscal Year Ended December 31, 2016**

Section II – Financial Statement Findings

This section identifies the significant deficiencies, material weaknesses and instances of noncompliance related to the basic financial statements that are required to be reported in accordance with Chapter 5.18 through 5.20 of *Government Auditing Standards*.

Findings 2016-001:

Criteria or Specific Requirement:

Accurate general ledgers should be kept for all funds.

Condition:

In our audit of the general ledger, it was determined that tax adjustments and other closing entries are not being properly posted in the accounting system for the Current Fund and General Capital Fund.

Context:

In our audit of journal entries it was noted that several year-end tax and closing entries were not made.

Effect:

Several general ledger account balances at year end did not reconcile to supporting documentation.

Cause:

Accounting general ledger system was closed before necessary entries were made.

Recommendation:

That the client posts all adjusting and closing entries to the general ledger at year end for all funds.

View of the Responsible Officials and Planned Corrective Action:

The Township of Little Egg Harbor agrees with this finding and will correct it accordingly.

Section III – Federal Financial Assistance Finding & Questioned Costs

This section identifies audit findings required to be reported by Uniform Guidance.

No Current Year Findings

**TOWNSHIP OF LITTLE EGG HARBOR
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
AND QUESTIONED COSTS AS PREPARED BY MANAGEMENT
For the Fiscal Year Ended December 31, 2016**

This section identifies the status of prior-year findings related to the basic financial statements and state awards that are required to be reported in accordance with Chapter 6.12 of Government Auditing Standards and Uniform Guidance.

No Prior Year Findings

**TOWNSHIP OF LITTLE EGG HARBOR
COUNTY OF OCEAN**

PART II

**COMMENTS AND RECOMMENDATIONS
FOR THE YEAR ENDED DECEMBER 31, 2016**

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**HOLMAN | FRENIA
ALLISON, P.C.**
Certified Public Accountants & Consultants

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To the Honorable Mayor and
 Members of the Township Committee
 Township of Little Egg Harbor
 Little Egg Harbor, New Jersey 08087

We have audited the financial statements of the Township of Little Egg Harbor in the County of Ocean on for the year ended December 31, 2016, in accordance with requirements prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, the following are the *General Comments* and *Recommendations* for the year then ended.

GENERAL COMMENTS

Contracts and Agreements Required to be advertised by (N.J.S.A.40A:11-4)

N.J.S.A.40A:11-4 - Every contract or agreement, for the performance of any work or furnishing or hiring of any materials or supplies, the cost or the contract price whereof is to be paid with or out of public funds not included within the terms of Section 3 of this act, shall be made or awarded only by the governing body of the contracting unit after public advertising for bids and bidding therefore, except as is provided otherwise in this act or specifically by any other Law. No work, materials or supplies shall be undertaken, acquired or furnished for a sum exceeding in the aggregate \$17,500 except by contract or agreement.

It is pointed out that the governing body of the municipality has the responsibility of determining whether the expenditures in any category will exceed the statutory minimum within the fiscal year. Where question arises as to whether any contract or agreement might result in violation of the statute, the solicitor's opinion should be sought before a commitment is made.

The minutes indicate that resolutions were adopted authorizing the awarding of contracts or agreements for "Professional Services," per *N.J.S.A.40A:11-5*.

Contracts and Agreements Requiring Solicitation of Quotations

The examination of expenditures did not reveal any individual payments, contracts or agreements in excess of \$2,625 thereafter "for the performance of any work or the furnishing or hiring of any materials or supplies", other than those where bids had been previously sought by public advertisement or where a resolution had been previously adopted under the provision of (*N.J.S.A.40A:11-6.1*).

Collection of Interest on Delinquent Taxes

The statute provides the method for authorizing interest and the maximum rate to be charged for the nonpayment of taxes or assessments on or before the date when they would become delinquent.

The governing body on January 1, 2016 adopted the following resolution authorizing interest to be charged on delinquent taxes:

Collection of Interest on Delinquent Taxes (continued):

“**BE IT RESOLVED** by the Township Committee of the Township of Little Egg Harbor, County of Ocean, State of New Jersey, the rate of interest charged on delinquent taxes or assessments on any installment made ten (10) days after the date upon which the same became payable, shall not exceed eight (8) percent per annum of the first One Thousand Five Hundred Dollars (\$1,500.00) of the delinquency, and eighteen (18) percent per annum on any amount in excess of One Thousand Five Hundred Dollars (\$1,500.00).

BE IT FURTHER RESOLVED, that where interest on delinquent tax payments is one dollar (\$1.00) or less, payment and collection of said interest is hereby waived.”

It appears from an examination of the Collector's record that interest was collected in accordance with the foregoing resolution.

Delinquent Taxes and Tax Title Liens

The delinquent taxes at December 31, 2016, included 2016, 2015, 2014, 2013, 2012, 2011, 2010 and 2009 real estate taxes only.

The last tax sale was held on December 13, 2016 and was complete.

The following comparison is made of the number of tax title liens receivable on December 31 of the last three years:

YEAR	NUMBER OF LIENS
2016	135
2015	135
2014	135

Examination of Bills

A test check of paid bills was made and each bill, upon proper approval, was considered as a separate and individual contract unless the records disclosed it to be a part payment or estimate.

Financial Records

Finding 2016-001:

Tax adjustments and other closing entries are not being properly posted in the Township's General Ledger accounting system for the Current Fund and the General Capital Fund.

Recommendation:

That the client posts all adjusting and closing entries to the general ledger at year end for all funds.

Management's Response:

The Township of Little Egg Harbor agrees with this finding and will correct it accordingly.

Municipal Court

The Township of Little Egg Harbor entered into an Interlocal Municipal Court Agreement with the Township of Eagleswood effective January 1, 2009 in accordance with *N.J.S.A.2B:12-1*.

The Township of Little Egg Harbor assumed all administrative responsibility as well the responsibility of obtaining an audit of Eagleswood Township's Municipal Court.

A separate report of the Municipal Court transactions for both Little Egg Harbor and Eagleswood Township was filed in accordance with the requirements of the Local Finance Board.

As part of the test of the Municipal Court records, no attempt was made to differentiate between fines due the Township, County, or State, or to pass upon the authenticity of the preparation and procedures for complaints issued.

Prior Year Findings

In accordance with Government Auditing Standards, our procedures included a review of all prior year findings. There were no prior year findings.

OFFICIALS IN OFFICE AND SURETY BONDS

The following officials were in office at December 31, 2016:

NAME	TITLE	AMOUNT OF BOND	NAME OF CORPORATE SURETY
Eugene Kobryn	Mayor		
David Schlick	Deputy Mayor		
Lisa Stevens	Committee Member		
John Kehm, Jr.	Committee Member		
Ray Gormley	Committee Member		
Dayna Wilson	Tax Collector, & Tax Search Officer	A	
Joseph Sorrentino	Tax Assessor		
Garrett Loesch	Chief Financial Officer/ Township Administrator	A	
Diana McCracken	Township Clerk	A	
Alina Bertram	Acting Court Administrator	A	
Damian Murray	Court Magistrate	A	
Gilmore & Monahan	Solicitor		
Jim Oris of T & M Associates	Engineer		

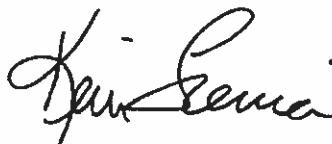
(A) All employees are covered by a public employee dishonesty bond in the amount of \$1,000,000 by the Ocean County Municipal Joint Insurance Fund.

Acknowledgment

We received the complete cooperation of all the Township Officials and employees and we greatly appreciate the courtesies extended to the members of the audit team.

Respectfully submitted,

HOLMAN FRENIA ALLISON, P. C.



Kevin P. Frenia
Certified Public Accountant
Registered Municipal Accountant
CR 435

Medford Office
June 23, 2017

