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BOROUGH OF WEST CAPE MAY SUMMARY OR SYNOPSIS OF AUDIT REPORT FOR PUBLICATION Attention is directed to the fact that a summary or synopsis of the audit report, together with the recommendations, is the minimum required to be published pursuant to N.J.S. 40A:5-7.

COMBINED COMPARATIVE BALANCE SHEET December 31, 2017 December 31, 2016 ASSETS Cash and Investments \$ 4,370,724.11 \$ 3,780,106.47 Taxes, Assessments & Liens Receivable 281,532.18 275,197.29 Property Acquired for Taxes- Assessed Valuation 230,782.00 230,782.00 Accounts Receivable 961,792.34 1,225,559.85 Deferred Charges 852,970.75 973,702.00 Fixed Assets 3,745,040.30 3,745,040.30 Fixed Capital 8,245,475.00 8,245,475.00 TOTAL ASSETS \$ 18,688,316.68 \$ 18,475,862.91 LIABILITIES, RESERVES AND FUND BALANCE Serial Bonds & Bond Anticipation Notes \$ 4,558,631.41 \$ 4,925,088.29 Improvement Authorizations 328,055.58 512,590.91 Other Liabilities & Special Funds 1,570,967.25 1,256,516.82 Reserve for Certain Assets Receivable 7,148,747.18 6,982,650.01 Investment in Fixed Assets 3,745,040.30 3,745,040.30 Fund Balance 1,336,874.96 1,053,976.58 TOTAL LIABILITIES, RESERVES AND FUND BALANCE \$ 18,688,316.68 \$ 18,475,862.91

COMPARATIVE STATEMENT OF OPERATIONS AND CHANGE IN FUND BALANCE - CURRENT FUND December 31, 2017 December 31, 2016 Revenue and Other Income Realized Fund Balance Utilized \$ 354,000.00 \$ 354,000.00 Miscellaneous From Other than Local Property Tax Levies 680,868.43 464,547.27 Collection of Delinquent Taxes and Tax Title Liens 131,126.43 155,678.72 Collection of Current Tax Levy 5,672,383.55 5,474,920.87 Total Income 6,838,378.41 6,449,146.86 Expenditures Budget Expenditures: Municipal Purposes 2,173,415.30 2,370,096.89 County Taxes 1,283,058.74 1,136,563.48 Local and Regional School Taxes 2,704,444.76 2,857,602.46 Other Expenditures 33,613.52 188.84 Total Expenditures 6,194,532.32 6,364,451.67 Less: Expenditures to be Raised by Future Taxation - 300,000.00 Total Adjusted Expenditures 6,194,532.32 6,064,451.67 Excess in Revenue 643,846.09 384,695.19 Fund Balance January 1 645,639.83 614,944.64 1,289,485.92 999,639.83 Less: Utilization as Anticipated Revenue 354,000.00 354,000.00 Fund Balance December 31 \$ 935,485.92 \$ 645,639.83

COMPARATIVE STATEMENT OF OPERATIONS AND CHANGE IN FUND BALANCE - UTILITY OPERATING FUND December 31, 2017 December 31, 2016 Revenue and Other Income Realized Fund Balance Utilized \$ 80,000.00 \$ 65,000.00 Miscellaneous From Other than Water & Sewer Charges 25,585.85 4,871.57 Water & Sewer Charges 999,060.44 978,824.36 Total Income 1,104,646.29 1,048,695.93 Expenditures Budget Expenditures 1,080,862.75 977,992.41 Other - 977,992.41 Total Expenditures 1,080,862.75 977,992.41 Less: Expenditures to be Raised in Budget of Succeeding Year 49,268.75 - Total Adjusted Expenditures 1,031,594.00 977,992.41 Excess in Revenue 73,052.29 70,703.52 Fund Balance January 1 407,909.36 402,205.84 480,961.65 472,909.36 Less: Utilization as Anticipated Revenue 80,000.00 65,000.00 Fund Balance December 31 \$ 400,961.65 \$ 407,909.36

RECOMMENDATIONS: 1. The General Ledger should be reconciled on a monthly basis with the sub-ledgers. This will ensure that all transactions are recorded in the period within which they occurred. 2. That no commitment be made or expenditure approved for payment unless there is a sufficient balance in the proper budget line item. A Corrective Action Plan, which outlines actions the Borough of West Cape May will take to correct the findings listed above, will be prepared in accordance with federal and state requirements. A copy of it will be placed on file and made available for public inspection in the Office of the Borough Clerk in the Borough of West Cape May within 45 days of this notice. The above summary or synopsis was prepared from the report of the audit of the Borough of West Cape May, County of Cape May, for the calendar year 2017. This report of audit submitted by Leon P. Costello, Registered Municipal Accountant, of Ford, Scott, and Associates, L.L.C., is on file at the Borough Clerk's office and may be inspected by any interested person. Suzanne Schumann, Borough Clerk 4/10, pf \$148.80 16

2019 MUNICIPAL BUDGET 2019 Municipal Budget of the BOROUGH OF WEST CAPE MAY County of CAPE MAY for the fiscal year 2019. Revenue and Appropriations Summaries

Summary of Revenues Anticipated 2019 2018 1. Surplus 536,000.00 481,500.00 2. Total Miscellaneous Revenues 292,719.53 312,773.55 3. Receipts from Delinquent Taxes 120,000.00 120,000.00 4. a) Local Tax for Municipal Purposes 1,762,569.63 1,712,725.65 b) Addition to Local School District Tax 0.00 0.00 Tot Amt to be Rsd by Taxes for Sup of Muni Bnd 1,762,569.63 1,712,725.65 Total General Revenues 2,711,289.16 2,626,999.20 Summary of Appropriations 2019 Budget Final 2018 Budget 1. Operating Expenses: Salaries & Wages 548,750.00 531,550.00 Other Expenses 1,432,813.53 1,421,437.55 2. Deferred Charges & Other Appropriations 107,910.00 103,139.00 3. Capital Improvements 50,000.00 110,300.00 4. Debt Service (Include for School Purposes) 285,500.00 190,000.00 5. Reserve for Uncollected Taxes 286,315.63 270,572.65 Total General Appropriations 2,711,289.16 2,626,999.20 Total Number of Employees 25 25

2019 Dedicated Water & Sewer Utility Budget Anticipated 2019 2018 1. Surplus 51,800.00 176,268.75 2. Miscellaneous Revenues 995,000.00 995,000.00 Total Revenues 1,046,800.00 1,171,268.75 Summary of Appropriations Final 2018 Budget 1. Operating Expenses: Salaries & Wages 118,000.00 118,000.00 Other Expenses 730,000.00 730,000.00 2. Capital Improvements 0.00 0.00 3. Debt Service 190,000.00 266,000.00 4. Deferred Charges & Other Appropriations 8,800.00 57,268.75 5. Surplus (General Budget) 0.00 0.00 Total Appropriations 1,046,800.00 1,171,268.75 Total Number of Employees 3 3

Balance of Outstanding Debt General Water & Sewer 11,245.50 324,126.18 Principal 945,000.00 3,980,088.29 Outstanding Balance 956,245.50 4,304,214.47 Notice is hereby given that the budget and tax resolution was approved by the BOARD OF COMMISSIONERS of the BOROUGH OF WEST CAPE MAY, County of CAPE MAY on MARCH 27, 2019. A hearing on the budget and tax resolution will be held at BOROUGH HALL, on APRIL 24, 2019 at 7:00 o'clock PM at which time and place objections to the Budget and Tax Resolution for the year 2019 may be presented by taxpayers or other interested parties. Copies of the budget are available in the office of BOROUGH CLERK at the Municipal Building, 732 Broadway, West Cape May New Jersey, 609-884-1005 during the hours of 8:00 AM to 3:00 PM 4/10, pf \$85.56 14

NOTICE OF APPLICATION FOR DEVELOPMENT or APPEAL APPLICANT'S/APPELLANT'S NAME AND ADDRESS: DAVID DROZD 1741 PAINE COURT TURNERSVILLE, NJ 08012 SUBJECT PROPERTY - STREET ADDRESS: 601 WHITTIER AVENUE, NORTH CAPE MAY, NJ 08204 BLOCK/LOT NUMBERS: BLOCK 616, LOT 1 TAKE NOTICE* that a hearing will be held before the Zoning Board of Adjustment at the Lower Township Municipal Building meeting room, 2600 Bayshore Road, Villas, NJ 08251, on the 2ND day of MAY 2019, at 7:00 PM, to consider an application for development (or an appeal), regarding the above mentioned property, wherein the Applicant (or Appellant) is seeking permission to: CONSTRUCT AN ATTACHED GARAGE, ENLARGED LAUNDRY ROOM AND DECK ENCRUCHING INTO THE SIDE YARD SET-BACK contrary to the requirements of Section(s) 400-15D of the Zoning Ordinance. Maps and documents relating to the said matter, if any, will be available for public inspection in the office of the Zoning Board of Adjustment, at the Lower Township Municipal Building, 10 days prior to the hearing date, during normal business hours. This Notice is given pursuant to N.J.S.A 40:55D-11, et seq. * Must be served and published in accordance with N.J.S.A 40:55D-12, et seq. 4/10, pf \$24.80 14

SHERIFF'S SALE BY VIRTUE of a Writ of Execution issued out of the Superior Court of New Jersey, Chancery Division, Cape May County, and Docket No. F 016106 18 therein, pending wherein, PENNYMAC OAN SERVICING, L.L.C. is the Plaintiff and EDWIN HOPKINS, ET AL is the Defendant, I shall expose to sale at public venue on: WEDNESDAY, 05/01/2019 at one o'clock in the afternoon of the said day, at the Old Historical Court House Building, Route 9, Cape May Court House, New Jersey. Property to be sold is located in the TOWNSHIP OF LOWER, County of Cape May in State of New Jersey. Commonly known as: 14 BEECHWOOD AVENUE, VILLAS, NJ 08251 BEING KNOWN as BLOCK 368.01, TAX LOT 8, on the official Tax Map of the Township of Lower, County of Cape May, New Jersey. Dimensions of Lot: 75.00FT X 100.00FT X 75.00FT X 100.00FT Nearest Cross Street: FOURTH STREET Subject to any unpaid taxes, municipal or other charges, and any such taxes, charges, liens, insurance premiums or other advances made by plaintiff prior to this sale. All interested parties are to conduct and rely upon their own independent investigation to ascertain whether or not any outstanding interest remain of record and/or have priority over the lien being foreclosed and, if so, the current amount due thereon. If the sale is set aside for any reason, the Purchaser at the sale shall be entitled only to a return of the deposit paid. The Purchaser shall have no further recourse against the Mortgagor, the Mortgagee or the Mortgagee's attorney. Surplus Money: If after the sale and satisfaction of the mortgage debt, including costs and expenses, there remains any surplus money, the money will be deposited into the Superior Court Trust Fund and any person claiming the surplus, or any part thereof, may file a motion pursuant to Court Rules 4:64-3 and 4:57-2 stating the nature and extent of that person's claim and asking for an order directing payment of the surplus money. The Sheriff or other person conducting the sale will have information regarding the surplus, if any. Amount due under judgment is \$188,116.17 costs and Sheriff's fees to be added. At the time of the Sale cash, certified check, cashier's check or treasurer's check in the amount of 20 percent of the bid price is required. The Sheriff reserves the right to adjourn any sale without further notice of Publication. All publication costs are paid for by the Plaintiff. ATTORNEY: PHELAN HALLINAN, DIAMOND & JONES, PC 1617 JFK BOULEVARD SUITE 1400 PHILADELPHIA, PA 09103 BOB NOLAN, SHERIFF CH756490 4/3, 4/10, 4/17, 4/24, pf \$173.60 5



Crossword grid with numbers 1-58 indicating starting positions for clues.

Crossword

- ACROSS 1. Broken-down horse 4. Spigots 8. Formal 12. Hard water 13. Monster of folklore 14. Succession 15. Appeal 17. Teen affliction 18. Comfortable room 19. Most rational 21. Use a catamaran 24. Dirt 26. Years 28. One additional 32. Hill insect 33. Straighten 35. Be in hock 36. Larry, Curly, and Moe 40. Hurries 42. Taunt 43. Aid 46. Pod inhabitant 48. Stubborn animal 49. Digs up 54. Press 55. Smallest pup 56. Little 57. Financial liability 58. Odds and ___ 59. Mine extract DOWN 1. Dog's nibble 2. Smashing serve 3. Obtain 4. Shopping bag 5. Maturing 6. NBA player, e.g. 7. Feeling 8. Heavenly body 9. Food staple 10. Stopping places 11. Convene 16. Lazy 20. Between 21. Health centers 22. "___ Misbehavin'" 23. Toward 25. Elevate 27. Tales of adventure 29. Ms. Lange 30. Woolly females 31. Take it easy 34. Speech 37. Adjust to surroundings 39. Not quite closed 41. Deplete 43. In a group of 44. By all means! 45. Oscar Madison, e.g. 47. Consumes 50. Religious woman 51. Duo 52. That lady 53. Have in view

Sudoku

Sudoku grid #609 with numbers 5, 4, 8, 1, 9, 3, 5, 3, 6, 9, 2, 7, 7, 4, 1, 3, 4, 9, 1, 5, 2, 6, 8, 2, 7, 3, 4, 9.

Sudoku grid #610 with numbers 5, 8, 4, 6, 2, 5, 4, 7, 9, 1, 5, 6, 8, 3, 9, 9, 1, 2, 8, 9, 8, 7, 5, 3.

HOW TO PLAY : Fill in the grid so that every row, every column, and every 3x3 box contains the numbers 1 through 9 only once. Each 3x3 box is outlined with a darker line. You already have a few numbers to get you started. Remember: You must not repeat the numbers 1 through 9 in the same line, column, or 3x3 box.

WANT TO SEE YOUR LEGAL AD IN THIS SECTION? Email Rosanne at: rosanne_starwave@yahoo.com or call 609-884-3466



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