

**ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2009  
(UNAUDITED)**

POPULATION LAST CENSUS	7,556
NET VALUATION TAXABLE 2009	<u>434,564,399</u>
MUNICODE	<u>0613</u>

**FIVE DOLLARS PER DAY PENALTY IF NOT FILED BY:  
COUNTIES - JANUARY 26, 2010  
MUNICIPALITIES - FEBRUARY 10, 2010**

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

Township \_\_\_\_\_ of Upper Deerfield \_\_\_\_\_, County of Cumberland \_\_\_\_\_

**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 \_\_\_\_\_  
Title \_\_\_\_\_ Registered Municipal Accountant

(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, Ruth Moynihan, am the Chief Financial Officer, License # O-0457, of the \_\_\_\_\_ Township of Upper Deerfield, County of Cumberland and that the statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as at December 31, 2009, completely in compliance with N.J.S. 40A:5-12, as amended. I also give complete assurances as to the veracity of required information included herein, needed prior to certification by the Director of Local Government Services, including the verification of cash balances as of December 31, 2009.

Signature \_\_\_\_\_  
Title Chief Financial Officer  
Address PO Box 5098, Seabrook, NJ 08302  
Phone Number (856) 451-3811  
Fax Number (856) 451-1379

IT IS HEREBY INCUMBENT UPON THE CHIEF FINANCIAL OFFICER, WHEN NOT PREPARED BY SAID, AT A MINIMUM MUST REVIEW THE CONTENTS OF THIS ANNUAL FINANCIAL STATEMENT WITH THE PREPARER, SO AS TO BE FAMILIAR WITH THE REPRESENTATIONS AND ASSERTIONS MADE HEREIN.

**THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:**

**Preparation by Registered Municipal Accountant (Statement of Statutory Auditor Only)**

I have prepared the post-closing trial balances, related statements and analyses included in the accompanying Annual Financial Statement from the books of account and records made available to me by the Township of Upper Deerfield as of December 31, 2009 and have applied certain agreed-upon procedures thereon as promulgated by the Division of Local Government Services, solely to assist the Chief Financial Officer in connection with the filing of the Annual Financial Statement for the year then ended as required by N.J.S. 40A:5-12, as amended.

Because the agreed-upon procedures do not constitute an examination of accounts made in accordance with generally accepted auditing standards, I do not express an opinion on any of the post - closing trial balances, related statements and analyses. In connection with the agreed-upon procedures, (~~except for circumstances as set forth below, no matters~~) or (no matters) [eliminate one] came to my attention that caused me to believe that the Annual Financial Statement for the year ended 2009 is not in substantial compliance with the requirements of the State of New Jersey, Department of Community Affairs, Division of Local Government Services. Had I performed additional procedures or had I made an examination of the financial statements in accordance with generally accepted auditing standards, other matters might have come to my attention that would have been reported to the governing body and the Division. This Annual Financial Statement relates only to the accounts and items prescribed by the Division and does not extend to the financial statements of the municipality/county, taken as a whole.

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

\_\_\_\_\_  
(Registered Municipal Accountant)  
PETRONI & ASSOCIATES LLC

\_\_\_\_\_  
(Firm Name)

21 W. High St. P.O. Box 279

\_\_\_\_\_  
(Address)

Glassboro, New Jersey 08028

\_\_\_\_\_  
(Address)

Certified by me

This \_\_\_\_\_ day of \_\_\_\_\_, 2010

856-881-1600

\_\_\_\_\_  
(Phone Number)

856-881-6860

\_\_\_\_\_  
(Fax Number)

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

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The undersigned certifies that the municipality has complied with the regulations governing revenues generated by uniform construction code fees and expenditures for construction code operations for fiscal year 2009 as required under N.J.A.C. 5:23-4.17.

Printed Name:

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Signature:

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Certificate #:

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Date:

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**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 an appropriation or levy "CAP Waiver".
10. The municipality will not apply for Extraordinary Aid for 2010.

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: Township of Upper Deerfield

Chief Financial Officer: Ruth Moynihan

Signature: \_\_\_\_\_

Certificate #: O-0457

Date: \_\_\_\_\_

**CERTIFICATION OF NON-QUALIFYING MUNICIPALITY**

The undersigned certifies that this municipality does not meet item(s) # 6 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: \_\_\_\_\_

Chief Financial Officer: \_\_\_\_\_

Signature: \_\_\_\_\_

Certificate #: \_\_\_\_\_

Date: \_\_\_\_\_

21-6001321

Fed I.D. #

Township of Upper Deerfield

Municipality

Cumberland

County

**Report of Federal and State Financial Assistance Expenditures of Awards**

Fiscal Year Ending: 12/31/09

	(1) Federal programs Expended (administered by the state)	(2) State Programs Expended	(3) Other Federal Programs Expended
TOTAL	<u>\$193,850.13</u>	<u>\$193,856.36</u>	<u>                    </u>

Type of Audit required by OMB A-133 AND OMB 04-04:

- 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 OMB A-133 (Revised 6/27/03) and OMB 04-04. The single audit threshold has been increased to \$500,000 beginning with Fiscal Year ending after 12/31/03. Expenditures are defined in Section 205 of OMB A-133.

(1) Report expenditures from federal pass-through programs received directly from state government. 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 government.

\_\_\_\_\_  
Signature of Chief Financial Officer

\_\_\_\_\_  
Date

**IMPORTANT!  
READ INSTRUCTIONS**

**INSTRUCTION**

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

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

**CERTIFICATION**

I hereby certify that there was no "utility fund" on the books of account and there was no utility owned and operated by the \_\_\_\_\_ of \_\_\_\_\_, County of \_\_\_\_\_ during the year 2009 and that sheets 40 to 68 are unnecessary.

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

Name \_\_\_\_\_

Title \_\_\_\_\_

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

**NOTE:**

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

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2009**

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2010 and filed with the County Board of Taxation on January 10, 2010 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of \$419,994,185 .

\_\_\_\_\_  
SIGNATURE OF TAX ASSESSOR

Township of Upper Deerfield  
\_\_\_\_\_  
MUNICIPALITY

Cumberland  
\_\_\_\_\_  
COUNTY

NOTE THAT A TRIAL BALANCE IS REQUIRED AND NOT A BALANCE SHEET  
**POST CLOSING**  
**TRIAL BALANCE - CURRENT FUND**  
AS AT DECEMBER 31, 2009

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

Title of Account	Debit	Credit
Cash - Treasurer	4,929,775.29	
Cash - Tax Collector	348,621.79	
Change Fund	150.00	
	5,278,547.08	
Investment - Bond Anticipation Note - Utility Capital Fund	597,702.00	
Taxes Receivable:		
2006 Taxes	7,264.47	
2007 Taxes	8,786.21	
2008 Taxes	27,863.03	
2009 Taxes	576,525.32	
	620,439.03	
Tax Title Liens Receivable	19,734.33	
Property Acquired for Taxes - Assessed Value	82,800.00	
Due from Animal Control Trust	13,597.98	
Due from Fire Safety Penalty Fund	19.67	
Due from Snow Removal Trust	50.38	
Due from Accumulated Absence Trust	34.11	
Due from Recreation Trust	571.58	
Special Emergency Authorization	24,462.00	
Appropriation Reserves		560,414.49
Encumbrances Payable		227,791.28
Due State of New Jersey - Senior Citizen & Veterans Deductions		35,063.46
Prepaid Taxes		174,186.90
Tax Overpayments		156,517.76
Payroll Taxes Payable		24,223.12
Reserve for Garden State Trust		201.54
Reserve for Home Rehabilitation		28,787.09
Reserve for Tax Appeals		350,000.00
Due Tax Sale Fund		2,681.94
Due Utility Operating Fund		201.65
Due Federal and State Grant Fund		262,801.48
Due Public Defender Trust		846.27
Due General Capital Fund		3,804.94
Due County for Added and Omitted Taxes		75,151.39
		1,902,673.31
Reserve for Receivables		737,247.08
Fund Balance		3,998,037.77
	6,637,958.16	6,637,958.16

(Do not crowd - add additional sheets)









**POST CLOSING  
TRIAL BALANCE - TRUST FUNDS  
(Assessment Section Must Be Separately Stated)  
AS AT DECEMBER 31, 2009**

Title of Account	Debit	Credit
<u>Animal Control Trust</u>		
Cash	31,513.88	
Due Current Fund		13,597.98
Reserve for Dog Fund Expenditures		17,915.90
	31,513.88	31,513.88
<u>Escrow Fund</u>		
Cash	300,446.83	
Reserve for Escrow Funds		300,446.83
	300,446.83	300,446.83
<u>Tax Sale Account</u>		
Cash	9,339.26	
Due from Current Fund	2,681.94	
Reserve for Redemption of Certificates		12,021.20
	12,021.20	12,021.20
<u>Municipal Alliance Trust</u>		
Cash	1,932.90	
Reserve for Municipal Alliance		1,932.90
	1,932.90	1,932.90
<u>Public Defender Trust</u>		
Cash	2,684.24	
Due from Current Fund	846.27	
Due to State of New Jersey		1,327.75
Reserve for Public Defender		2,202.76
	3,530.51	3,530.51
<u>Accumulated Absence Trust</u>		
Cash	46,771.64	
Due Current Fund		34.11
Reserve for Accumulated Absences		46,737.53
	46,771.64	46,771.64
<u>Recreation Trust</u>		
Cash	8,868.18	
Due Current Fund		571.58
Reserve for Donations		8,296.60
	8,868.18	8,868.18
<u>Snow Removal Trust</u>		
Cash	59,040.58	
Due Current Fund		50.38
Reserve for Snow Removal		58,990.20
	59,040.58	59,040.58

(Do not crowd - add additional sheets)



MUNICIPAL PUBLIC DEFENDER CERTIFICATION  
Public Law 1998, C. 256

Municipal Public Defender Expended Prior Year 2008:	(1)	13,897.75
	x	<u>25%</u>
	(2)	3,474.44
Municipal Public Defender Trust Cash Balance December 31, 2009:	(3)	2,202.76

Note: If the amount of money in a dedicated fund established pursuant to this section exceeds by more than 25% the amount which the municipality expended during the prior year providing services of a municipal public defender, the amount in excess of the amount expended shall be forwarded to the Criminal Disposition and Review Collection Fund administered by the Victims of Crime Compensation Board (P.O. Box 084, Trenton, N.J. 08625).

Amount in excess of the amount expended: 3-(1 + 2) = None

The undersigned certifies that the municipality has complied with the regulations governing Municipal Public Defender as required under Public Law 1998, C. 256.

Chief Financial Officer: Ruth Moynihan

Signature: \_\_\_\_\_

Certificate #: O-0457

Date: \_\_\_\_\_

SCHEDULE OF TRUST FUND RESERVES

Purpose	Amount Dec. 31, 2008 <i>per Audit</i> Report	Receipts	Disbursements	Balance <i>as at</i> Dec. 31, 2009
1. Dog Fund Expenditures	\$ 18,507.60	\$ 12,999.20	\$ 13,590.90	\$ 17,915.90
2. Escrow Fees	300,556.09	109,198.92	109,308.18	300,446.83
3. Tax Sale Certificates	222.68	209,041.38	197,242.86	12,021.20
4. Municipal Alliance	2,146.21	3,942.12	4,155.43	1,932.90
5. Public Defender Fees		2,525.00	322.24	2,202.76
6. Accumulated Absence	39,237.53	7,500.00		46,737.53
7. Recreation	8,025.35	14,408.25	14,137.00	8,296.60
8. Snow Removal	58,990.20			58,990.20
9. Affordable Housing	72,547.73	579.80		73,127.53
10. Landfill Closure	37,403.16	298.51		37,701.67
11. Fire Safety Penalty		2,462.68		2,462.68
12.				
13.				
14.				
15.				
16.				
17.				
18.				
19.				
20.				
21.				
22.				
23.				
24.				
25.				
26.				
27.				
28.				
29.				
30.				
Totals	\$ 537,636.55	\$ 362,955.86	\$ 338,756.61	\$ 561,835.80

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

Title of Liability to which Cash and Investments are Pledged	Audit Balance <i>Dec. 31, 2008</i>	<b>RECEIPTS</b>						Disbursements	Balance <i>Dec. 31, 2009</i>
		Assessments and Liens	Current Budget						
Assessment Serial Bond Issues:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Assessment Bond Anticipation Note Issues:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Other Liabilities									
Trust Surplus									
*Less Assets "Unfinanced"	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Totals									

\* Show as red figure





**CASH RECONCILIATION DECEMBER 31, 2009**

	Cash		Less Checks Outstanding	Cash Book Balance
	* On Hand	On Deposit		
Current	150.00	5,489,078.40	210,681.32	5,278,547.08
Trust-Assessment				
Trust - Dog License		31,513.88		31,513.88
Trust - Other	7,500.00	539,074.68	4,179.50	542,395.18
Capital - General		1,824,268.33		1,824,268.33
Water - Operating				
Water - Capital				
_____ Utility - Assessment Trust				
Public Assistance **				
Garbage District				
Water & Sewer - Operating		1,263,618.58	15,831.39	1,247,787.19
Water & Sewer - Capital		109,185.82	75,251.10	33,934.72
<b>Total</b>	<b>7,650.00</b>	<b>9,256,739.69</b>	<b>305,943.31</b>	<b>8,958,446.38</b>

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

**REQUIRED CERTIFICATION**

I hereby certify that all amounts shown in the "Cash on Deposit" column on Sheet 9 and 9(a) have been verified with the applicable bank statements, certificates, agreements or passbooks at December 31, 2009.  
 I also certify that all amounts, if any, shown for Investments in Savings and Loan Associations on any trial balance have been verified with the applicable passbooks at December 31, 2009.  
 All "Certificates of Deposit", "Repurchase Agreements" and other investments must be reported as cash and included in this certification.  
 (THIS MUST BE SIGNED BY REGISTERED MUNICIPAL ACCOUNTANT (STATUTORY AUDITOR) OR CHIEF FINANCIAL OFFICER) depending on who prepared this Annual Financial Statement as certified to on Sheet 1 or 1(a).

Signature: \_\_\_\_\_ Title: \_\_\_\_\_ Registered Municipal Accountant



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

Grant	Balance Jan. 1, 2009	2009 Budget Revenue Realized	Received	Transfer from Grants Unapprop	Balance Dec. 31, 2009
<b>Federal:</b>					
Small Cities Block Grant	104,121.56	200,000.00			304,121.56
Older Americans Title IIIB	3,276.66	4,656.00	5,530.00		2,402.66
Older Americans Title IIIF	1,260.69				1,260.69
Small Cities Block Grant - Utility Fund	379,625.00	395,825.00			775,450.00
<b>State:</b>					
Transportation Trust	285,627.52	267,000.00	161,419.94		391,207.58
Municipal Alliance on Substance Abuse	21,046.00	39,000.00	39,922.00		20,124.00
Handicapped Persons Recreational Opportunities	2,250.00				2,250.00
Clean Communities		9,976.08	7,139.29	2,836.79	
Green Communities Project	2,000.00				2,000.00
Recycling Tonnage		17,923.25		17,923.25	
NJ Preparedness Grant	3,800.00				3,800.00
Neighborhood Preservation	174,242.90	100,000.00	156,000.00		118,242.90
<b>Totals</b>	977,250.33	1,034,380.33	370,011.23	20,760.04	1,620,859.39

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

Grant	Balance Jan. 1, 2009	Transferred from 2009 Budget Appropriations		Encumbr. Canc..	Expended		Balance Dec. 31, 2009
		Budget	Appropriation By 40A:4-87				
Federal:							
Small Cities Block Grant	160,181.06	220,000.00			138,613.90		241,567.16
Older Americans Title IIIB	1,425.04	4,656.00			4,055.62		2,025.42
Older Americans Title IIIF	892.97						892.97
Stormwater Grant	7,000.00						7,000.00
Small Cities Block Grant - Utility Fund	402,044.03	435,407.50			51,180.61		786,270.92
State:							
Transportation Trust	82,956.67	267,000.00		101.99			350,058.66
Municipal Alliance on Substance Abuse	400.00	39,000.00			39,000.00		400.00
Handicapped Persons Recreational Opportunities	34,513.17						34,513.17
Clean Communities	21,634.85	9,976.08		250.00	2,495.00		29,365.93
Recycling Tonnage	52,962.04	17,923.25		7,396.00			78,281.29
Special Legislative Grant	605.00						605.00
Neighborhood Preservation	154,645.65	120,000.00			152,361.36		122,284.29
NJ State Police SLAEHOP	6,205.72						6,205.72
<b>Totals</b>	925,466.20	1,113,962.83		7,747.99	387,706.49		1,659,470.53

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

Grant	Balance Jan. 1, 2009	Transferred to 2009 Budget Appropriations		Received			Balance Dec. 31, 2009
		Budget	Appropriation By 40A:4-87				
Recycling Tonnage	17,923.82	17,923.25		50,701.36			50,701.93
Clean Communities	2,836.79	2,836.79		5,588.33			5,588.33
<b>Totals</b>	20,760.61	20,760.04		56,289.69			56,290.26

**\*LOCAL DISTRICT SCHOOL TAX**

		Debit	Credit
Balance January 1, 2009		xxxxxxxxxx	xxxxxxxxxx
School Tax Payable #	85001-00	xxxxxxxxxx	
School Tax Deferred (Not in excess of 50% of Levy - 2008-2009)	85002-00	xxxxxxxxxx	
Levy School Year July 1, 2009 - June 30, 2010		xxxxxxxxxx	
Levy Calendar Year 2009		xxxxxxxxxx	6,423,541.00
Paid		6,423,541.00	xxxxxxxxxx
Balance December 31, 2009		xxxxxxxxxx	xxxxxxxxxx
School Tax Payable #	85003-00		xxxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2009-2010)	85004-00		xxxxxxxxxx
* Not including Type 1 school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools.		6,423,541.00	6,423,541.00

# Must include unpaid requisitions.

**MUNICIPAL OPEN SPACE TAX**

		Debit	Credit
Balance January 1, 2009	85046-00	xxxxxxxxxx	
2009 Levy	81105-00	xxxxxxxxxx	
Interest Earned		xxxxxxxxxx	
Expenditures			xxxxxxxxxx
Balance December 31, 2009	85046-00		xxxxxxxxxx

**REGIONAL SCHOOL TAX**

(Provide a separate statement for each Regional District involved)

	Debit	Credit
Balance January 1, 2009	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85031-00	XXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2008-2009) 85032-00	XXXXXXXXXX	
Levy School Year July 1, 2009 - June 30, 2010	XXXXXXXXXX	
Levy Calendar Year 2009	XXXXXXXXXX	
Paid		XXXXXXXXXX
Balance December 31, 2009	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85033-00		XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2009-2010) 85034-00		XXXXXXXXXX
# Must include unpaid requisitions.		

**REGIONAL HIGH SCHOOL TAX**

	Debit	Credit
Balance January 1, 2009	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85041-00	XXXXXXXXXX	(1,318.83)
School Tax Deferred (Not in excess of 50% of Levy - 2008-2009) 85042-00	XXXXXXXXXX	
Levy School Year July 1, 2009 - June 30, 2010	XXXXXXXXXX	
Levy Calendar Year 2009	XXXXXXXXXX	3,192,654.47
Paid	3,191,335.64	XXXXXXXXXX
Balance December 31, 2009	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85043-00		XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2009-2010) 85044-00		XXXXXXXXXX
# Must include unpaid requisitions	3,191,335.64	3,191,335.64

**COUNTY TAXES PAYABLE**

		Debit	Credit
Balance January 1, 2009		XXXXXXXXXX	XXXXXXXXXX
County Taxes	80003-01	XXXXXXXXXX	
Due County for Added and Omitted Taxes	80003-02	XXXXXXXXXX	50,401.62
2009 Levy:		XXXXXXXXXX	XXXXXXXXXX
General County	80003-03	XXXXXXXXXX	6,419,381.80
County Library	80003-04	XXXXXXXXXX	
County Health		XXXXXXXXXX	303,822.94
County Open Space Preservation		XXXXXXXXXX	75,724.71
Due County for Added and Omitted Taxes	80003-05	XXXXXXXXXX	75,151.39
Paid		6,849,331.07	XXXXXXXXXX
Balance December 31, 2009		XXXXXXXXXXXXXXXXXX	XXXXXXXXXX
County Taxes			XXXXXXXXXX
Due County for Added & Omitted Taxes		75,151.39	XXXXXXXXXX
		6,924,482.46	6,924,482.46

**SPECIAL DISTRICT TAXES**

		Debit	Credit
Balance January 1, 2009	80003-06	XXXXXXXXXX	XXXXXXXXXX
2009 Levy: (List Each Type of District Tax Separately - see Footnote)			
Fire -	81108-00	XXXXXXXXXX	XXXXXXXXXX
Sewer -	81111-00	XXXXXXXXXX	XXXXXXXXXX
Water -	81112-00	XXXXXXXXXX	XXXXXXXXXX
Garbage -	81109-00	XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX	XXXXXXXXXX
Total 2009 Levy	80003-07	XXXXXXXXXX	
Paid	80003-08		XXXXXXXXXX
Balance December 31, 2009	80003-09		XXXXXXXXXX

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



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

		Debit	Credit
Balance January 1, 2009	80004-01	xxxxxxxxxx	
State Library Aid Received in 2009	80004-02	xxxxxxxxxx	
Expended	80004-09		xxxxxxxxxx
Balance December 31, 2009	80004-10		

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

Balance January 1, 2009	80004-03	xxxxxxxxxx	
State Library Aid Received in 2009	80004-04	xxxxxxxxxx	
Expended	80004-11		xxxxxxxxxx
Balance December 31, 2009	80004-12		

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

Balance January 1, 2009	80004-05	xxxxxxxxxx	
State Library Aid Received in 2009	80004-06	xxxxxxxxxx	
Expended	80004-13		xxxxxxxxxx
Balance December 31, 2009	80004-14		

**RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID**

Balance January 1, 2009	80004-07	xxxxxxxxxx	
State Library Aid Received in 2009	80004-08	xxxxxxxxxx	
Expended	80004-15		xxxxxxxxxx
Balance December 31, 2009	80004-16		

**STATEMENT OF GENERAL BUDGET REVENUES 2009**

Source	Budget -01	Realized -02	Excess or (Deficit) -03
Surplus Anticipated 80101-	1,818,090.00	1,818,090.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-			
Miscellaneous Revenue Anticipated:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Adopted Budget	2,763,363.33	2,837,192.27	73,828.94
Added by N.J.S. 40A:4-87: (List on 17a)	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Total from Sheet 17a			
Total Miscellaneous Revenue Anticipated 80103-	2,763,363.33	2,837,192.27	73,828.94
Receipts from Delinquent Taxes 80104-	500,000.00	625,226.68	125,226.68
Amount to be Raised by Taxation:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(a) Local Tax for Municipal Purposes 80105-		xxxxxxxxxx	xxxxxxxxxx
(b) Addition to Local District School Tax 80106-		xxxxxxxxxx	xxxxxxxxxx
Total Amount to be Raised by Taxation 80107-	-	(240,739.99)	(240,739.99)
	5,081,453.33	5,039,768.96	(41,684.37)

**ALLOCATION OF CURRENT TAX COLLECTIONS**

		Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	80108-00	xxxxxxxxxx	15,680,006.32
Amount to be Raised by Taxation		xxxxxxxxxx	xxxxxxxxxx
Local District School Tax	80109-00	6,423,541.00	xxxxxxxxxx
Regional School Tax	80119-00		xxxxxxxxxx
Regional High School Tax	80110-00	3,192,654.47	xxxxxxxxxx
County Taxes	80111-00	6,798,929.45	xxxxxxxxxx
Due County for Added and Omitted Taxes	80112-00	75,151.39	xxxxxxxxxx
Special District Taxes	80113-00		xxxxxxxxxx
Municipal Open Space Tax	80120-00		xxxxxxxxxx
Reserve for Uncollected Taxes	80114-00	xxxxxxxxxx	569,530.00
Deficit in Required Collection of Current Taxes (or)	80115-00	xxxxxxxxxx	
Balance for Support of Municipal Budget (or)	80116-00		xxxxxxxxxx
* Excess Non-Budget Revenue (see footnote)	80117-00		xxxxxxxxxx
* Deficit Non-Budget Revenue (see footnote)	80118-00	xxxxxxxxxx	240,739.99
		16,490,276.31	16,490,276.31

\* 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 2009**

2009 Budget as Adopted	80012-01	5,081,453.33
2009 Budget - Added by N.J.S. 40A:4-87	80012-02	
Appropriated for 2009 (Budget Statement Item 9)	80012-03	5,081,453.33
Appropriated for 2009 by Emergency Appropriation (Budget Statement Item 9)	80012-04	
Total General Appropriations (Budget Statement Item 9)	80012-05	5,081,453.33
Add: Overexpenditures (see footnote)	80012-06	
Total Appropriations and Overexpenditures	80012-07	5,081,453.33
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	3,951,508.84
Paid or Charged - Reserve for Uncollected Taxes	80012-09	569,530.00
Reserved	80012-10	560,414.49
Total Expenditures	80012-11	5,081,453.33
Unexpended Balances Canceled (see footnote)	80012-12	

**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)

2009 Authorizations		
N.J.S. 40A:4-46 (After adoption of Budget)		
N.J.S. 40A:4-20 (Prior to adoption of Budget)		
Total Authorizations		
Deduct Expenditures:		
Paid or Charged		
Reserved		
Total Expenditures		

**RESULTS OF 2009 OPERATIONS**

**CURRENT FUND**

		Debit	Credit
Excess of Anticipated Revenues:		XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated	80013-01	XXXXXXXXXX	73,828.94
Delinquent Tax Collections	80013-02	XXXXXXXXXX	125,226.68
		XXXXXXXXXX	
Required Collection of Current Taxes	80013-03	XXXXXXXXXX	
Unexpended Balances of 2009 Budget Appropriations	80013-04	XXXXXXXXXX	-
Miscellaneous Revenue Not Anticipated	81113-	XXXXXXXXXX	630,367.68
Miscellaneous Revenue Not Anticipated:		XXXXXXXXXX	
Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	XXXXXXXXXX	
Payments in Lieu of Taxes on Real Property	81120-	XXXXXXXXXX	161,070.50
Sale of Municipal Assets		XXXXXXXXXX	
Unexpended Balances of 2008 Appropriation Reserves	80013-05	XXXXXXXXXX	469,060.59
Prior Years Interfunds Returned in 2009	80013-06	XXXXXXXXXX	36,500.90
Encumbrances Canceled		XXXXXXXXXX	16,772.11
		XXXXXXXXXX	
		XXXXXXXXXX	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)		XXXXXXXXXX	XXXXXXXXXX
Balance January 1, 2009	80013-07		XXXXXXXXXX
Balance December 31, 2009	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	240,739.99	XXXXXXXXXX
Interfund Advances Originating in 2009	80013-12		XXXXXXXXXX
Prior Year Deduction Disallowed		4,250.00	XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	XXXXXXXXXX	
Surplus Balance - To Surplus (Sheet 21)	80013-14	1,267,837.41	XXXXXXXXXX
		1,512,827.40	1,512,827.40



**SURPLUS - CURRENT FUND  
YEAR 2009**

		Debit	Credit
1. Balance January 1, 2009	80014-01	xxxxxxxxx	4,548,290.36
2.		xxxxxxxxx	
3. Excess Resulting from 2009 Operations	80014-02	xxxxxxxxx	1,267,837.41
4. Amount Appropriated in the 2009 Budget - Cash	80014-03	1,818,090.00	xxxxxxxxx
5. Amount Appropriated in 2009 Budget - with Prior Written Consent of Director of Local Government Services	80014-04		xxxxxxxxx
6.			xxxxxxxxx
7. Balance December 31, 2009	80014-05	3,998,037.77	xxxxxxxxx
		5,816,127.77	5,816,127.77

**ANALYSIS OF BALANCE DECEMBER 31, 2009  
(FROM CURRENT FUND - TRIAL BALANCE)**

Cash	80014-06		5,278,547.08
Investments	80014-07		597,702.00
Sub Total			5,876,249.08
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08		1,902,673.31
Cash Surplus	80014-09		3,973,575.77
Deficit in Cash Surplus	80014-10		(            )
Other Assets Pledged to Surplus: *			
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	80014-16		
Deferred Charges #	80014-12	24,462.00	
Cash Deficit #	80014-13		
Total Other Assets	80014-14		24,462.00
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS	80014-15		3,998,037.77

    WOULD ALSO BE PLEDGED TO CASH LIABILITIES.

# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2009 BUDGET.

(1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

NOTE: Deferred charges for authorizations under N.J.S. 40A:4-55 (Tax Map, etc.) N.J.S. 40A:4-55 (Flood Damage etc.), N.J.S. 40A:4-55.1 (Roads and Bridges, etc.) and N.J.S. 40A:4-55.13 (Public Exigencies, etc.) to the extent of emergency notes issued and outstanding for such purposes, together with such emergency notes, may be omitted from this analysis.

(FOR MUNICIPALITIES ONLY)  
**CURRENT TAXES - 2009 LEVY**

1. Amount of Levy as per Duplicate (Analysis) #	82101-00	\$ 16,426,534.28
or		
(Abstract of Ratables)	82113-00	\$
2. Amount of Levy Special District Taxes	82102-00	\$
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq	82103-00	\$
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et. seq.	82104-00	\$ 62,841.61
5a. Subtotal 2009 Levy	\$	16,489,375.89
5b. Reductions due to tax appeals **	\$	\$
5c. Total 2009 Levy	82106-00	\$ 16,489,375.89
6. Transferred to Tax Title Liens	82107-00	\$ 6,734.34
7. Transferred to Foreclosed Property	82108-00	\$
8. Remitted, Abated or Canceled	82109-00	\$ 226,109.91
9. Discount Allowed	82110-00	\$
10. Collected in cash: In 2008	82121-00	\$ 154,129.22
In 2009	82122-00	\$ 15,385,742.46
State's Share of 2009 Senior Citizens and Veterans Deductions Allowed	82123-00	\$ 140,134.64
REAP Revenue	82124-00	\$
Total to Line 14	82111-00	\$ 15,680,006.32
11. Total Credits		\$ 15,912,850.57
12. Amount Outstanding December 31, 2009	83120-00	\$ 576,525.32
13. Percentage of Cash Collections to Total 2009 Levy, (Item 10 divided by Item 5c) is	82112-00	95.09%

Note: If municipality conducted Accelerated Tax Sale or Tax Levy Sale check here \_\_\_ & complete sheet 22a

14. Calculation of Current Taxes Realized in Cash:

Total of Line 10	\$ 15,680,006.32
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	\$
To Current Taxes Realized in Cash (Sheet 17)	\$ 15,680,006.32

Note A: In showing the above percentage the following should be noted:

Where Item 5 shows \$1,500,000.00, and Item 10 shows \$1,049,977.50, the percentage represented by the cash collections would be \$1,049,977.50 - \$1,500,000.00, or .699985. The correct percentage to be shown as Item 13 is 69.99% and not 70.00%, nor 69.999%

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

\* Include overpayments applied as part of 2009 collections.

\*\* Tax appeals pursuant to R.S. 54:3-21 et seq and/or R.S. 54:48-1 et seq approved by resolution of the governing body prior to introduction of municipal budget. (N.J.S.A. 40A:4-41)



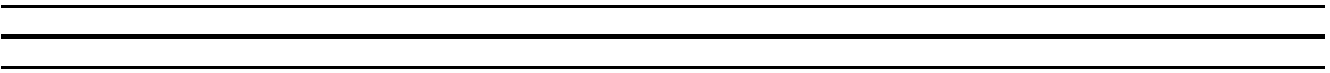
ACCELERATED TAX SALE/TAX LEVY SALE - CHAPTER 99

To Calculate Underlying Tax Collection Rate for 2009

Utilize this sheet only if you conducted an Accelerated Tax Sale or Tax Levy Sale pursuant to Chapter 99, P.L. 1997.

**(1) Utilizing Accelerated Tax Sale**

Total of Line 10 Collected in Cash (sheet 22)	_____
LESS: Proceeds from Accelerated Tax Sale	_____
<b>NET Cash Collected</b>	_____
Line 5c (sheet 22) Total 2009 Tax Levy	_____
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is	_____ %



**(2) Utilizing Tax Levy Sale**

Total of Line 10 Collected in Cash (sheet 22)	_____
LESS: Proceeds from Tax Levy Sale (excluding premium)	_____
<b>NET Cash Collected</b>	_____
Line 5c (sheet 22) Total 2009 Tax Levy	_____
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is	_____ %

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

	Debit	Credit
1. Balance January 1, 2009	xxxxxxxxx	xxxxxxxxx
Due From State of New Jersey		xxxxxxxxx
Due To State of New Jersey	xxxxxxxxx	35,385.78
2. Sr. Citizens Deductions Per Tax Billings	44,500.00	xxxxxxxxx
3. Veterans Deductions Per Tax Billings	94,250.00	xxxxxxxxx
4. Sr. Citizens Deductions Allowed By Tax Collector	3,750.00	xxxxxxxxx
5.		
6.		
7. Sr. Citizens Deductions Disallowed By Tax Collector	xxxxxxxxx	2,365.36
8. Sr. Citizens Deductions Disallowed By Tax Collector 2008 Taxes	xxxxxxxxx	4,250.00
9. Received in Cash from State	xxxxxxxxx	135,562.32
10.		
11.		
12. Balance December 31, 2009	xxxxxxxxx	xxxxxxxxx
Due From State of New Jersey	xxxxxxxxx	
Due to State of New Jersey	35,063.46	xxxxxxxxx
	177,563.46	177,563.46

Calculation of Amount to be included on Sheet 22, Item 10 -  
2009 Senior Citizens and Veterans Deductions Allowed

Line 2	44,500.00
Line 3	94,250.00
Line 4	3,750.00
Sub-Total	142,500.00
Less: Line 7	2,365.36
To Item 10, Sheet 22	140,134.64

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

		Debit	Credit
Balance January 1, 2009		xxxxxxxxx	350,000.00
Taxes Pending Appeals	350,000.00	xxxxxxxxx	xxxxxxxxx
Interest Earned on Taxes Pending Appeals		xxxxxxxxx	xxxxxxxxx
Contested Amount of 2009 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)		xxxxxxxxx	
Interest Earned on Taxes Pending State Appeals		xxxxxxxxx	
Cash Paid to Appelants (Including 5% Interest from Date of Payment)			xxxxxxxxx
Closed to Results of Operations (Portion of Appeal won by Municipality, including Interest)			xxxxxxxxx
Balance December 31, 2009		350,000.00	xxxxxxxxx
Taxes Pending Appeals *	350,000.00	xxxxxxxxx	xxxxxxxxx
Interest Earned on Taxes Pending Appeals		xxxxxxxxx	xxxxxxxxx
* Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by December 31, 2009.		350,000.00	350,000.00

\_\_\_\_\_  
Signature of Tax Collector

\_\_\_\_\_  
License #

\_\_\_\_\_  
Date

**ACCELERATED TAX SALE - CHAPTER 99**

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

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

<b>A. Reserve for Uncollected Taxes (sheet 25, Item 12)</b>	_____
<b>B. Reserve for Uncollected Taxes Exclusion:</b>	
Outstanding Balance of Delinquent Taxes	
(sheet 26, Item 14A) x % of	
collection (Item 16)	_____
<b>C. TIMES:</b> % of increase of Amount to be Raised by Taxes	
over Prior Year	
[(2010 Estimated Total Levy - 2009 Total Levy)/2009 Total Levy]	_____
<b>D. Reserve for Uncollected Taxes Exclusion Amount</b>	
[(BxC)+B]	_____
<b>E. Net Reserve for Uncollected Taxes Appropriation in Current Budget</b>	
(A-D)	_____

**2009 Reserve for Uncollected Taxes Appropriation Calculation (Actual)**

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

**SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS**

		Debit	Credit
1. Balance January 1, 2009		559,987.05	xxxxxxxxxx
A. Taxes	83102-00 547,865.96	xxxxxxxxxx	xxxxxxxxxx
B. Tax Title Liens	83103-00 12,121.09	xxxxxxxxxx	xxxxxxxxxx
2. Canceled:		xxxxxxxxxx	xxxxxxxxxx
A. Taxes	83105-00	xxxxxxxxxx	
B. Tax Title Liens	83106-00	xxxxxxxxxx	
3. Transferred to Foreclosed Tax Title Liens:		xxxxxxxxxx	xxxxxxxxxx
A. Taxes	83108-00	xxxxxxxxxx	
B. Tax Title Liens	83109-00	xxxxxxxxxx	
4. Added Taxes		83110-00 121,734.91	
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) 3,284.34
B. Tax Title Liens - Transfers from Taxes	83107-00	(1) 3,284.34	xxxxxxxxxx
7. Balance Before Cash Payments		xxxxxxxxxx	681,721.96
8. Totals		685,006.30	685,006.30
9. Balance Brought Down		681,721.96	xxxxxxxxxx
10. Collected:		xxxxxxxxxx	625,226.68
A. Taxes	83116-00 622,402.82	xxxxxxxxxx	xxxxxxxxxx
B. Tax Title Liens	83117-00 2,823.86	xxxxxxxxxx	xxxxxxxxxx
11. Interest and Costs - 2009 Tax Sale		83118-00 418.42	xxxxxxxxxx
12. 2009 Taxes Transferred to Liens		83119-00 6,734.34	xxxxxxxxxx
13. 2009 Taxes		83123-00 576,525.32	xxxxxxxxxx
14. Balance December 31, 2009		xxxxxxxxxx	640,173.36
A. Taxes	83121-00 620,439.03	xxxxxxxxxx	xxxxxxxxxx
B. Tax Title Liens	83122-00 19,734.33	xxxxxxxxxx	xxxxxxxxxx
15. Totals		1,265,400.04	1,265,400.04

16. Percentage of Cash Collections to Adjusted Amount Outstanding  
(Item No. 10 divided by Item No. 9) is 91.71%

17. Item No. 14 multiplied by percentage shown above is \$587,121.27 and represents the  
maximum amount that may be anticipated in 2010. 83125-00

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.



**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>	Amount Dec. 31, 2008 per Audit <u>Report</u>	Amount in 2009 <u>Budget</u>	Amount Resulting <u>from 2009</u>	Balance as at <u>Dec. 31, 2009</u>
1. Emergency Authorization-Municipal *				
2. Emergency Authorization-Schools				
3. _____				
4. _____				
5. _____				
6. _____				
7. _____				
8. _____				
9. _____				
10. _____				

\*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 Year 2010</u>
			\$	
1. _____			\$	
2. _____			\$	
3. _____			\$	
4. _____			\$	

**N.J.S. 40A:4-53 SPECIAL EMERGENCY TAX MAP; REVALUATION; MASTER PLAN; REVISION AND CODIFICATION OF ORDINANCES; DRAINAGE MAPS FOR FLOOD CONTROL; PRELIMINARY ENGINEERING STUDIES, ETC. FOR SANITARY SEWER SYSTEM; MUNICIPAL CONSOLIDATION ACT; FLOOD OR HURRICANE DAMAGE.**

Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount Authorized*	Balance Dec. 31, 2008	REDUCED IN 2009		Balance Dec. 31, 2009
					By 2009 Budget	Canceled by Resolution	
5/18/06	Revision and Codification of Ordinances	21,655.00	4,331.00	12,993.00	4,331.00		8,662.00
7/6/06	Master Plan	39,500.00	7,900.00	23,700.00	7,900.00		15,800.00
<b>Totals</b>		61,155.00	12,231.00	36,693.00	12,231.00		24,462.00

80025-00                      80026-00

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

\_\_\_\_\_  
Chief Financial Officer

\* Not less than one-fifth (1/5) of amount authorized but not more than the amount shown in the column "Balance Dec. 31, 2009" must be entered here and then raised in the 2010 budget.



N.J.S. 40A:4-55.1 ET SEQ.,  
 N.J.S. 40A:4-55.13, ET SEQ.,

SPECIAL EMERGENCY - DAMAGE CAUSED TO ROADS OR BRIDGES BY SNOW, ICE, FROST OR FLOOD  
 SPECIAL EMERGENCY - PUBLIC EXIGENCIES CAUSED BY CIVIL DISTURBANCES

Date	Purpose	Amount Authorized	Not Less Than 1/3 of Amount Authorized*	Balance Dec. 31, 2008	REDUCED IN 2009		Balance Dec. 31, 2009
					By 2009 Budget	Canceled by Resolution	
		Totals					

80027-00      80028-00

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

\_\_\_\_\_  
 Chief Financial Officer

\* Not less than one-third (1/3) of amount authorized but not more than the amount shown in the column "Balance Dec. 31, 2009" must be entered here and then raised in the 2010 budget.

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2010 DEBT SERVICE FOR BONDS  
(COUNTY) (MUNICIPAL) GENERAL CAPITAL BONDS**

		Debit	Credit	2010 Debt Service
Outstanding January 1, 2009	80033-01	XXXXXXXXXX		
Issued	80033-02	XXXXXXXXXX		
Paid	80033-03		XXXXXXXXXX	
Outstanding, December 31, 2009	80033-04		XXXXXXXXXX	
2010 Bond Maturities - General Capital Bonds			80033-05	
2010 Interest on Bonds *		80033-06		

**ASSESSMENT SERIAL BONDS**

Outstanding January 1, 2009	80033-07	XXXXXXXXXX		
Issued	80033-08	XXXXXXXXXX		
Paid	80033-09		XXXXXXXXXX	
Outstanding, December 31, 2009	80033-10		XXXXXXXXXX	
2010 Bond Maturities - Assessment Bond			80033-11	
2010 Interest on Bonds*		80033-12		
Total "Interest on Bonds - Debt Service" (*Items)			80033-13	

**LIST OF BONDS ISSUED DURING 2009**

Purpose	2010 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				

80033-14                      80033-15

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2010 DEBT SERVICE FOR LOANS  
(COUNTY) (MUNICIPAL) Green Trust LOANS**

		Debit	Credit	2010 Debt Service
Outstanding January 1, 2009	80033-01	xxxxxxxxx		
Issued	80033-02	xxxxxxxxx		
Paid	80033-03		xxxxxxxxx	
Outstanding, December 31, 2009	80033-04		xxxxxxxxx	
2010 Loan Maturities			80033-05	
2010 Interest on Loans			80033-06	
Total 2010 Debt Service for _____ Loan			80033-13	

**LOAN**

Outstanding January 1, 2009	80033-07	xxxxxxxxx	
Issued	80033-08	xxxxxxxxx	
Paid	80033-09		xxxxxxxxx
Outstanding, December 31, 2009	80033-10		xxxxxxxxx
2010 Loan Maturities			80033-11
2010 Interest on Loans			80033-12
Total 2010 Debt Service for _____ Loan			80033-13

**LIST OF LOANS ISSUED DURING 2009**

Purpose	2010 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				

80033-14                      80033-15

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2010 DEBT SERVICE FOR BONDS**

**TYPE I SCHOOL TERM BONDS**

		Debit	Credit	2010 Debt Service
Outstanding January 1, 2009	80034-01	xxxxxxxxx		
Paid	80034-02		xxxxxxxxx	
Outstanding December 31, 2009	80034-03		xxxxxxxxx	
2010 Bond Maturities - Term Bonds	80034-04			
2010 Interest on Bonds *	80034-05			

**TYPE I SCHOOL SERIAL BOND**

Outstanding January 1, 2009	80034-06	xxxxxxxxx		
Issued	80034-07	xxxxxxxxx		
Paid	80034-08		xxxxxxxxx	
Outstanding, December 31, 2009	80034-09		xxxxxxxxx	
2010 Interest Bonds *	80034-10			
2010 Bond Maturities - Serial Bonds			80034-11	
Total "Interest on Bonds - Type I School Debt Service" (*Items)			80034-12	

**LIST OF BONDS ISSUED DURING 2009**

Purpose	2010 Maturity -01	Amount Issued -02	Date of Issue	Interest Rate
Total	80035-			

**2010 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY**

		Outstanding Dec. 31, 2009	2010 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. _____		_____	_____



**DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES**

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31 2009	Date of Maturity	Rate of Interest	2010 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
Total								

80051-01      80051-02

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

Assessment Notes with an original date of issue of December 31, 2007 or prior must be appropriated in full in the 2010 Dedicated Assessment Budget or written intent of permanent financing submitted with statement

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

**SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS**

Purpose	Amount of Lease Obligation Outstanding Dec. 31, 2009	2010 Budget Requirement	
		For Principal	For Interest/Fees
Leases approved by LFB prior to July 1, 2007			
1.			
2.			
3.			
4.			
5.			
6.			
Leases approved by LFB after July 1, 2007			
1.			
2.			
3.			
4.			
5.			
6.			
Total			

**SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)**

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance-January 1, 2009		2009 Authorization		Expended (Encumbrance Canceled)	Reapprop	Balance-December 31, 2009	
	Funded	Unfunded					Funded	Unfunded
Construction of a Sanitary Sewer System & a Water Supply System	2,000.00						2,000.00	
Reconstruction of Bostwick Lake Dam	20,000.00				11,500.00		8,500.00	
Purchase of Ambulance	1,695.47						1,695.47	
Purchase of Land	237,500.00				232,500.00		5,000.00	
Overlay and Drainage Improvements for Holly Ave., Olaf Rd. & Horton Ave.	16,592.00				(3,618.56)		20,210.56	
Purchase of Municipal Trucks			42,500.00		40,447.50		2,052.50	
Construction of a Salt Shed			85,000.00				85,000.00	

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



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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance-January 1, 2009		2009 Authorization		Expended (Encumbrance Canceled)	Reapprop	Balance-December 31, 2009	
	Funded	Unfunded					Funded	Unfunded
Total	70000-	277,787.47	127,500.00		280,828.94		124,458.53	

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

**GENERAL CAPITAL FUND**

**SCHEDULE OF CAPITAL IMPROVEMENT FUND**

		Debit	Credit
Balance January 1, 2009	80031-01	xxxxxxxxx	385,464.23
Received from 2009 Budget Appropriation*	80031-02	xxxxxxxxx	
		xxxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	80031-03	xxxxxxxxx	
Refund from Funded Ordinance			970.29
List by Improvements - Direct Charges Made for Preliminary Costs:		xxxxxxxxx	xxxxxxxxx
			xxxxxxxxx
			xxxxxxxxx
			xxxxxxxxx
			xxxxxxxxx
			xxxxxxxxx
			xxxxxxxxx
			xxxxxxxxx
			xxxxxxxxx
			xxxxxxxxx
			xxxxxxxxx
			xxxxxxxxx
			xxxxxxxxx
			xxxxxxxxx
			xxxxxxxxx
			xxxxxxxxx
			xxxxxxxxx
			xxxxxxxxx
			xxxxxxxxx
			xxxxxxxxx
Appropriated to Finance Improvement Authorizations	80031-04	5,444.00	xxxxxxxxx
			xxxxxxxxx
Balance December 31, 2009	80031-05	380,990.52	xxxxxxxxx
		386,434.52	386,434.52

\* The full amount of the 2009 budget appropriation should be transferred to this account unless the balance of the appropriation is to be permitted to lapse.

**GENERAL CAPITAL FUND**

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

		Debit	Credit
Balance January 1, 2009	80030-01	xxxxxxxxxx	
Received from 2009 Budget Appropriation *	80030-02	xxxxxxxxxx	
Received from 2009 Emergency Appropriation *	80030-03	xxxxxxxxxx	
Appropriated to Finance Improvement Authorizations	80030-04		xxxxxxxxxx
			xxxxxxxxxx
Balance December 31, 2009	80030-05		xxxxxxxxxx

\* The full amount of 2009 appropriation should be transferred to this account unless the balance of the appropriation is permitted to lapse.

**CAPITAL IMPROVEMENTS AUTHORIZED IN 2009  
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 of 2009 or Prior Years
Purchase of Municipal Trucks	42,500.00		5,444.00	a 37,056.00
Construction of a Salt Shed	85,000.00			a 85,000.00
<b>Total</b>	<b>127,500.00</b>		<b>5,444.00</b>	<b>122,056.00</b>

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.

a Funded by Reappropriation of Reserves

**GENERAL CAPITAL FUND**

STATEMENT OF CAPITAL SURPLUS

YEAR - 2009

		Debit	Credit
Balance January 1, 2009	80029-01	xxxxxxxxx	6,445.65
Premium on Sale of Bonds		xxxxxxxxx	
Funded Improvement Authorizations Canceled		xxxxxxxxx	
Appropriated to Finance Improvement Authorizations	80029-02		xxxxxxxxx
Appropriated to 2009 Budget Revenue	80029-03		xxxxxxxxx
Balance December 31, 2009	80029-04	6,445.65	xxxxxxxxx
		6,445.65	6,445.65

**BONDS ISSUED WITH A COVENANT OR COVENANTS**

1. Amount of Serial Bonds Issued Under Provisions of Chapter 233, P.L. 1944, Chapter 268, P.L. 1944, Chapter 428, P.L. 1943 or Chapter 77, Article VI-A, P.L. 1945, with Covenant or Covenants; Outstanding December 31, 2009		\$
2. Amount of Cash in Special Trust Fund as of December 31, 2009 (Note A)		\$
3. Amount of Bonds Issued Under Item 1 Maturing in 2010	\$	
4. Amount of Interest on Bonds with a Covenant - 2010 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 2009 appropriation column.

**MUNICIPALITIES ONLY**

**IMPORTANT!!**

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

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

A.			
1. Total Tax Levy for the Year 2009 was		\$	16,489,375.89
2. Amount of Item 1 Collected in 2009 (*)	\$	15,680,006.32	
3. Seventy (70) percent of Item 1		\$	11,542,563.12

(\*) Including prepayments and overpayments applied.

- B.
- Did any maturities of bonded obligations or notes fall due during the year 2009?  
 Answer YES or NC Yes
  - Have payments been made for all bonded obligations or notes due on or before December 31, 2009?  
 Answer YES or NC 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 2010 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 2008		\$	
2. 4% of 2008 Tax Levy for all purposes:			
Levy -- \$ _____		= \$	
3. Cash Deficit 2009		\$	
4. 4% of 2009 Tax Levy for all purposes:			
Levy--\$ _____		= \$	

E.	<u>Unpaid</u>	<u>2008</u>	<u>2009</u>	<u>Total</u>
1. State Taxes	_____	_____	_____	_____
2. County Taxes	_____	_____	\$75,151.39	\$75,151.39
3. Amounts due Special Districts	_____	_____	_____	_____
4. Amounts due School Districts for Local School Tax	_____	_____	_____	_____

**SHEET 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 year 2009, please observe instructions of Sheet 2.









**ANALYSIS OF WATER UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS  
PLEGDED TO LIABILITIES AND SURPLUS**

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2008	RECEIPTS					Disbursements	Balance Dec. 31, 2009
		Assessments and Liens	Operating Budget					
Assessment Serial Bond Issues:	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
Assessment Bond Anticipation Note Issues:	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
Other Liabilities								
Trust Surplus								
Less Assets "Unfinanced" *	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
Totals								

\* Show as red figure

**SCHEDULE OF WATER UTILITY BUDGET - 2009**

**BUDGET REVENUES**

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

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

**STATEMENT OF BUDGET APPROPRIATIONS**

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

**FOOTNOTES: - RE: OVEREXPENDITURES:**

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

**RE: UNEXPENDED BALANCES CANCELED:**

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

**STATEMENT OF 2009 OPERATION  
WATER UTILITY**

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2009 Water Utility Budget contained either an item of revenue "Deficit (General Budget)" or an item of appropriation "Surplus (General Budget)"  
Section 2 should be filled out in every case.

**SECTION 1:**

Revenue Realized:	XXXXXXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")		
Miscellaneous Revenue Not Anticipated		
2008 Appropriation Reserves Canceled *		
Total Revenue Realized		
Expenditures:	XXXXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXXXX	
Paid or Charged		
Reserved		
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Overexpenditure of Appropriation Reserves		
Total Expenditures		
Less: Deferred Charges Included In Above "Total Expenditures"		
Total Expenditures - As Adjusted		
Excess		
Budget Appropriation - Surplus (General Budget) **		
Remainder = Balance of "Results of 2009 Operation" ("Excess in Operations" - Sheet 46)		
Deficit		
Anticipated Revenue - Deficit (General Budget) **		
Remainder = Balance of "Results of 2009 Operation" ("Operating Deficit - to Trial Balance" - Sheet 46)		

**SECTION 2:**

The following Item of "2008 Appropriation Reserves Canceled in 2009" Is Due to the Current Fund TO THE EXTENT OF the amount Received and Due from the General Budget of 2008 for an Anticipated Deficit in the Water Utility for 2009:

2008 Appropriation Reserves Canceled in 2009		
Less: Anticipated Deficit in 2008 Budget - Amount Received and Due from Current Fund - If none, enter "None"		
* Excess (Revenue Realized)		

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

**RESULTS OF 2009 OPERATIONS - WATER UTILITY**

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXXXX	
Unexpended Balances of Appropriations	XXXXXXXXXX	
Miscellaneous Revenue Not Anticipated	XXXXXXXXXX	
Unexpended Balances 2008 Appropriation Reserves *	XXXXXXXXXX	
Deficit in Anticipated Revenue		XXXXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXXXX	
Excess in Operations - to Operating Surplus		XXXXXXXXXX
* See restriction in amount on Sheet 45, SECTION 2		

**OPERATING SURPLUS - WATER UTILITY**

	Debit	Credit
Balance January 1, 2009	XXXXXXXXXX	
Excess in Results of 2009 Operations	XXXXXXXXXX	
Amount Appropriated in 2009 Budget - Cash		XXXXXXXXXX
Amount Appropriated in 2009 Budget with Prior Written Consent of Director of Local Government Services		XXXXXXXXXX
Balance December 31, 2009		XXXXXXXXXX

**ANALYSIS OF BALANCE DECEMBER 31, 2009  
(FROM WATER UTILITY - TRIAL BALANCE)**

Cash		
Investments		
Interfund Accounts Receivable		
Subtotal		
Deduct Cash Liabilities Marked with "C" on Trial Balance		
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		
Other Assets Pledged to Operating Surplus *		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2010 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 December 31, 2008		\$ _____
Increased by:		
Water Rents Levied		\$ _____
Decreased by:		
Collections	\$ _____	
Overpayments applied	\$ _____	
Transfer to Water Liens	\$ _____	
Other	\$ _____	
		\$ _____
Balance December 31, 2009		\$ _____

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**SCHEDULE OF WATER UTILITY LIENS**

Balance December 31, 2008		\$ _____
Increased by:		
Transfers from Accounts Receivable	\$ _____	
Penalties and Costs	\$ _____	
Other	\$ _____	
		\$ _____
Decreased by:		
Collections	\$ _____	
Other	\$ _____	
		\$ _____
Balance December 31, 2009		\$ _____

**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 Dec. 31, 2008 per Audit <u>Report</u>	Amount in 2009 <u>Budget</u>	Amount Resulting <u>from 2009</u>	Balance as at <u>Dec. 31, 2009</u>
1. Emergency Authorization - *	_____	_____	_____	_____
2. _____	_____	_____	_____	_____
3. _____	_____	_____	_____	_____
4. _____	_____	_____	_____	_____
5. _____	_____	_____	_____	_____
6. _____	_____	_____	_____	_____
7. _____	_____	_____	_____	_____
8. _____	_____	_____	_____	_____
9. _____	_____	_____	_____	_____
10. _____	_____	_____	_____	_____

\*Do not include items funded or refunded as listed below.

**EMERGENCY AUTHORIZATIONS UNDER N.J.S. 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 Year 2010</u>
1. _____	_____	_____	_____	_____
2. _____	_____	_____	_____	_____
3. _____	_____	_____	_____	_____
4. _____	_____	_____	_____	_____

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2010 DEBT SERVICE FOR BONDS  
WATER UTILITY ASSESSMENT BONDS**

	Debit	Credit	2010 Debt Service
Outstanding January 1, 2009	xxxxxxxxxx		
Issued	xxxxxxxxxx		
Paid		xxxxxxxxxx	
Outstanding December 31, 2009		xxxxxxxxxx	
2010 Bond Maturities - Assessment Bonds			
2010 Interest on Bonds *			
<b>WATER UTILITY CAPITAL BONDS</b>			
Outstanding January 1, 2009	xxxxxxxxxx		
Issued	xxxxxxxxxx		
Paid		xxxxxxxxxx	
Outstanding December 31, 2009		xxxxxxxxxx	
2010 Bond Maturities - Capital Bonds			
2010 Interest on Bonds *			

**INTEREST ON BONDS - WATER UTILITY BUDGET**

2010 Interest on Bonds (*Items)	\$	
Less: Interest Accrued to 12/31/2009 (Trial Balance)	\$	
Subtotal	\$	
Add: Interest to be Accrued as of 12/31/2010	\$	
Required Appropriation 2010		

**LIST OF BONDS ISSUED DURING 2009**

Purpose	2010 Maturity	Amount Issued	Date of Issue	Interest Rate



**SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2010 DEBT SERVICE FOR LOANS  
WATER UTILITY \_\_\_\_\_ LOAN**

	Debit	Credit	2010 Debt Service
Outstanding January 1, 2009	xxxxxxxxxx		
Issued	xxxxxxxxxx		
Paid		xxxxxxxxxx	
Outstanding December 31, 2009		xxxxxxxxxx	
2010 Loan Maturities			
2010 Interest on Loans *			
<b>WATER UTILITY                      LOAN</b>			
Outstanding January 1, 2009	xxxxxxxxxx		
Issued	xxxxxxxxxx		
Paid		xxxxxxxxxx	
Outstanding December 31, 2009		xxxxxxxxxx	
2010 Loan Maturities			
2010 Interest on Loans *			

**INTEREST ON LOANS - WATER UTILITY BUDGET**

2010 Interest on Loans (*Items)	\$	
Less: Interest Accrued to 12/31/2009 (Trial Balance)	\$	
Subtotal	\$	
Add: Interest to be Accrued as of 12/31/2010	\$	
Required Appropriation 2010		

**LIST OF LOANS ISSUED DURING 2009**

Purpose	2010 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 Dec. 31, 2009	Date of Maturity	Rate of Interest	2010 Budget Requirement		
						For Principal	For Interest **	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

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

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

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

All notes with an original date of issue of 2007 or prior require one legal payable installment to be budgeted if it is contemplated that such notes will be renewed in 2010 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.

<b>INTEREST ON NOTES - WATER UTILITY BUDGET</b>	
2010 Interest on Notes	
Less: Interest Accrued to 12/31/2009 (Trial Balance)	
Subtotal	
Add: Interest to be Accrued as of 12/31/2010	
Required Appropriation - 2010	

**DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES**

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2009	Date of Maturity	Rate of Interest	2010 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 December 31, 2007 or prior must be appropriated in full in the 2010 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 Lease Obligation Outstanding Dec. 31, 2009	2010 Budget Requirement	
		For Principal	For Interest/Fees
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
<b>Total</b>			

**SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY CAPITAL FUND)**

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2009		2009 Authorizations		Expended	Authorizations Canceled	Balance - December 31, 2009	
	Funded	Unfunded					Funded	Unfunded
Total		70000-						

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

**WATER UTILITY CAPITAL FUND  
SCHEDULE OF CAPITAL IMPROVEMENT FUND**

	Debit	Credit
Balance January 1, 2009	xxxxxxxxxx	
Received from 2009 Budget Appropriation *	xxxxxxxxxx	
	xxxxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	xxxxxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxxxxx	xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
Appropriated to Finance Improvement Authorizations		xxxxxxxxxx
		xxxxxxxxxx
Balance December 31, 2009		xxxxxxxxxx

**WATER UTILITY CAPITAL FUND  
SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS**

	Debit	Credit
Balance January 1, 2009	xxxxxxxxxx	
Received from 2009 Budget Appropriation *	xxxxxxxxxx	
Received from 2009 Emergency Appropriation *	xxxxxxxxxx	
Appropriated to Finance Improvement Authorizations		xxxxxxxxxx
		xxxxxxxxxx
Balance December 31, 2009		xxxxxxxxxx

\*The full amount of the 2009 appropriation should be transferred to this account unless the balance of the appropriation is permitted to lapse.

**UTILITY FUND**  
CAPITAL IMPROVEMENTS AUTHORIZED IN 2009  
AND  
DOWN PAYMENTS (N.J.S. 40A:2-11)

UTILITIES ONLY

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2009 or Prior Years

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

YEAR 2009

	Debit	Credit
Balance January 1, 2009	xxxxxxxxxx	
Premium on Sale of Bonds	xxxxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxxxx	
Appropriated to Finance Improvement Authorizations		xxxxxxxxxx
Appropriated to 2009 Budget Revenue		xxxxxxxxxx
Balance December 31, 2009		xxxxxxxxxx









**ANALYSIS OF \_\_\_\_\_ UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS  
PLEGDED TO LIABILITIES AND SURPLUS**

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2008	RECEIPTS					Disbursements	Balance Dec. 31, 2009
		Assessments and Liens	Operating Budget					
Assessment Serial Bond Issues:	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
Assessment Bond Anticipation Note Issues:	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
Other Liabilities								
Trust Surplus								
Less Assets "Unfinanced" *	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
Totals								

\* Show as red figure

**SCHEDULE OF WATER AND SEWER UTILITY BUDGET - 2009  
BUDGET REVENUES**

Source	Budget	Received in Cash	Excess or (Deficit)
Operating Surplus Anticipated 01	336,092.00	336,092.00	
Operating Surplus Anticipated with Consent of Director of Local Govt. Services 02			
Sewer Rents	625,000.00	623,769.12	(1,230.88)
Water Rents	225,000.00	240,792.58	15,792.58
Seabrook Water	160,000.00	129,516.30	(30,483.70)
Small Cities Grant	395,825.00	395,825.00	
Added by N.J.S. 40A:4-87 (List)			
Subtotal	1,741,917.00	1,725,995.00	(15,922.00)
Deficit (General Budget) ** _____06			
_____07	1,741,917.00	1,725,995.00	(15,922.00)

\*\* 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:	xxxxxxxxxx
Adopted Budget	1,741,917.00
Added by N.J.S. 40A:4-87	
Emergency	
Total Appropriations	1,741,917.00
Add: Overexpenditures (See Footnote)	
Total Appropriations and Overexpenditures	1,741,917.00
Deduct Expenditures:	
Paid or Charged	1,662,989.89
Reserved	77,747.55
Surplus (General Budget) **	
Total Expenditures	1,740,737.44
Unexpended Balance Canceled (See Footnote)	1,179.56

**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 instance "Total Appropriations" and "Overexpenditures" must equal the sum of "Total Expenditures" and Unexpended Balances Canceled"

**STATEMENT OF 2009 OPERATION**  
**WATER & SEWER UTILITY**

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2009 Water & 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:	XXXXXXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")		
Miscellaneous Revenue Not Anticipated		
2008 Appropriation Reserves Canceled* (Excess Revenue Realized)		
2008 Encumbrances Canceled		
Total Revenue Realized		
Expenditures:	XXXXXXXXXX	
Appropriation (Not Including "Surplus (General Budget)")	XXXXXXXXXX	
Paid or Charged		
Reserved		
Expended Without Appropriation		
Overexpenditure of Appropriation Reserves		
Total Expenditures		
Less: Deferred Charges Included In Above "Total Expenditures"		
Total Expenditures - As Adjusted		
Excess		
Budget Appropriation - Surplus (General Budget) **		
Remainder = Balance of "Results of 2009 Operation" ("Excess in Operations - Sheet 60)		
Deficit		
Anticipated Revenue - Deficit (General Budget) **		
Remainder = Balance of "Results of 2009 Operation" ("Operating Deficit - to Trial Balance" - Sheet 60)		

**SECTION 2:**

The following Item of "2008 Appropriation Reserves Canceled in 2009" Is Due to the Current Fund TO THE EXTENT OF the amount Received and Due from the General Budget of 2008 for an Anticipated Deficit in the Water & Sewer Utility for 2009:

2008 Appropriation Reserves Canceled in 2009	133,510.16	
Less: Anticipated Deficit in 2008 Budget - Amount Received and Due from Current Fund - If none, enter "None"	None	
* Excess (Revenue Realized)		133,510.16

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

**RESULTS OF 2009 OPERATIONS WATER & SEWER UTILITY**

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxxxx	
Unexpended Balances of Appropriations	xxxxxxxxxx	1,179.56
Miscellaneous Revenue Not Anticipated	xxxxxxxxxx	105,733.31
Unexpended Balances of 2008 Appropriation Reserves *	xxxxxxxxxx	133,510.16
Encumbrances Canceled		989.73
Deficit in Anticipated Revenue	15,922.00	xxxxxxxxxx
		xxxxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxxxx	
Excess in Operations - to Operating Surplus	225,490.76	xxxxxxxxxx
* See restriction in amount on Sheet 59, SECTION 2	241,412.76	241,412.76

**OPERATING SURPLUS - WATER & SEWER UTILITY**

	Debit	Credit
Balance January 1, 2009	xxxxxxxxxx	1,294,575.56
Excess in Results of 2009 Operations	xxxxxxxxxx	225,490.76
Amount Appropriated in 2009 Budget - Cash	336,092.00	xxxxxxxxxx
Amount Appropriated in 2009 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxxxx
Balance December 31, 2009	1,183,974.32	xxxxxxxxxx
	1,520,066.32	1,520,066.32

**ANALYSIS OF BALANCE DECEMBER 31, 2009  
(FROM WATER & SEWER UTILITY - TRIAL BALANCE)**

Cash		1,247,787.19
Investments		
Interfund Accounts Receivable		85,054.63
Subtotal		1,332,841.82
Deduct Cash Liabilities Marked with "C" on Trial Balance		148,867.50
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		1,183,974.32
*Other Assets Pledged to Operating Surplus		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2010 BUDGET		1,183,974.32

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

**SCHEDULE OF WATER & SEWER UTILITY ACCOUNTS RECEIVABLE**

Balance December 31, 2008		\$ <u>49,859.81</u>
Increased by:		
Water & Sewer Rents Levied		<u>980,661.66</u>
Decreased by:		
Collections	<u>989,382.49</u>	
Overpayments applied	<u>4,004.39</u>	
Transfer to Liens	<u>                    </u>	
Other	<u>                    </u>	
		<u>993,386.88</u>
Balance December 31, 2009		<u>37,134.59</u>

**SCHEDULE OF WATER & SEWER LIENS**

Balance December 31, 2008		<u>691.12</u>
Increased by:		
Transfers from Accounts Receivable	<u>                    </u>	
Penalties and Costs	<u>                    </u>	
Other	<u>                    </u>	
		\$ <u>                    </u>
Decreased by:		
Collections	\$ <u>691.12</u>	
Other	\$ <u>                    </u>	
		\$ <u>691.12</u>
Balance December 31, 2009		\$ <u>                    </u>

**DEFERRED CHARGES  
- MANDATORY CHARGES ONLY -  
WATER & 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>	Amount Dec. 31, 2008 per Audit <u>Report</u>	Amount in 2009 <u>Budget</u>	Amount Resulting <u>from 2009</u>	Balance as at <u>Dec. 31, 2009</u>
1. Emergency Authorization - *				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				

\*Do not include items funded or refunded as listed below.

**EMERGENCY AUTHORIZATIONS UNDER N.J.S. 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 Year 2010</u>
1. _____	_____	_____	_____	_____
2. _____	_____	_____	_____	_____
3. _____	_____	_____	_____	_____
4. _____	_____	_____	_____	_____



**SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2010 DEBT SERVICE FOR BONDS  
\_\_\_\_\_ UTILITY ASSESSMENT BONDS**

	Debit	Credit	2010 Debt Service
Outstanding January 1, 2009	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding December 31, 2009		XXXXXXXXXX	
2010 Bond Maturities - Assessment Bonds			
2010 Interest on Bonds *			
<b>Water and Sewer UTILITY CAPITAL BONDS</b>			
Outstanding January 1, 2009	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding December 31, 2009		XXXXXXXXXX	
2010 Bond Maturities - Capital Bonds			
2010 Interest on Bonds *			

**INTEREST ON BONDS - \_\_\_\_\_ UTILITY BUDGET**

2010 Interest on Bonds (*Items)	\$	
Less: Interest Accrued to 12/31/2009 (Trial Balance)	\$	
Subtotal	\$	
Add: Interest to be Accrued as of 12/31/2010	\$	
Required Appropriation 2010		

**LIST OF BONDS ISSUED DURING 2009**

Purpose	2010 Maturity	Amount Issued	Date of Issue	Interest Rate

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2010 DEBT SERVICE FOR LOANS  
UTILITY FMHA LOAN**

	Debit	Credit	2010 Debt Service
Outstanding January 1, 2009	xxxxxxxxxx	1,938,610.92	
Issued	xxxxxxxxxx		
Paid	41,981.55	xxxxxxxxxx	
Outstanding December 31, 2009	1,896,629.37	xxxxxxxxxx	
	1,938,610.92	1,938,610.92	
2010 Loan Maturities			43,891.97
2010 Interest on Loans *		84,860.03	
<b>UTILITY LOAN</b>			
Outstanding January 1, 2009	xxxxxxxxxx		
Issued	xxxxxxxxxx		
Paid		xxxxxxxxxx	
Outstanding December 31, 2009		xxxxxxxxxx	
2010 Loan Maturities			
2010 Interest on Loans *			

	INTEREST ON LOANS -	UTILITY BUDGET
2010 Interest on Loans (*Items)	\$	84,860.03
Less: Interest Accrued to 12/31/2009 (Trial Balance)	\$	7,112.36
Subtotal	\$	77,747.67
Add: Interest to be Accrued as of 12/31/2010	\$	6,947.77
Required Appropriation 2010		\$84,695.44

**LIST OF LOANS ISSUED DURING 2009**

Purpose	2010 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 Dec. 31, 2009	Date of Maturity	Rate of Interest	2010 Budget Requirement	
						For Principal	For Interest **
1. Various Sewer & Water System Improvements	96,900.00	10/18/02	22,577.00	12/9/10	3.00%	2,423.00	677.31
2. Various Sewer & Water System Improvements	390,000.00	10/18/02	280,250.00	12/9/10	3.00%	9,750.00	8,407.50
3. Various Water System Improvements	405,000.00	10/18/02	294,875.00	12/9/10	3.00%	10,125.00	8,846.25
4.							
5.							
6.							
7.							
8.							
9.							
10.							

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

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

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

All notes with an original date of issue of 2007 or prior require one legal payable installment to be budgeted if it is contemplated that such notes will be renewed in 2010 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.

<b>INTEREST ON NOTES: WATER AND SEWER BUDGET</b>	
2010 Interest on Notes	\$17,931.06
Less: Interest Accrued to 12/31/2009 (Trial Balance)	\$747.13
Subtotal	\$17,183.93
Add: Interest to be Accrued as of 12/31/2010	719.26
Required Appropriation - 2010	\$17,903.19

**DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES**

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2009	Date of Maturity	Rate of Interest	2010 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 December 31, 2007 or prior must be appropriated in full in the 2010 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 Lease Obligation Outstanding Dec. 31, 2009	2010 Budget Requirement	
		For Principal	For Interest/Fees
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
Total			

**SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY CAPITAL FUND)**

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2009		2009 Authorizations		Expended	Canc	Balance - December 31, 2009	
	Funded	Unfunded					Funded	Unfunded
Construction of a Radionuclide Treatment Plant & Related Improvements to the Water System		2,703,431.45			1,658,558.00			1,044,873.45
Construction of Seabrook Water Treatment Plant			3,299,000.00		214,526.20			3,084,473.80
Total	70000-	2,703,431.45	3,299,000.00		1,873,084.20			4,129,347.25

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

**WATER & SEWER UTILITY CAPITAL FUND**

**SCHEDULE OF CAPITAL IMPROVEMENT FUND**

	Debit	Credit
Balance January 1, 2009	xxxxxxxxxx	440,187.60
Received from 2009 Budget Appropriation *	xxxxxxxxxx	
	xxxxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	xxxxxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxxxxx	xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
Appropriated to Finance Improvement Authorizations		xxxxxxxxxx
		xxxxxxxxxx
Balance December 31, 2009	440,187.60	xxxxxxxxxx
	440,187.60	440,187.60

**WATER & SEWER UTILITY CAPITAL FUND**

**SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS**

	Debit	Credit
Balance January 1, 2009	xxxxxxxxxx	
Received from 2009 Budget Appropriation *	xxxxxxxxxx	
Received from 2009 Emergency Appropriation *	xxxxxxxxxx	
Appropriated to Finance Improvement Authorizations		xxxxxxxxxx
		xxxxxxxxxx
Balance December 31, 2009		xxxxxxxxxx

\* The full amount of the 2009 appropriation should be transferred to this account unless the balance of the appropriation is permitted to lapse.

**UTILITY FUND**  
 CAPITAL IMPROVEMENTS AUTHORIZED IN 2009  
 AND  
 DOWN PAYMENTS (N.J.S. 40A:2-11)

UTILITIES ONLY

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2009 or Prior Years
Construction of Seabrook Water Treatment Project	3,299,000.00	3,299,000.00		
<b>Total</b>	<b>3,299,000.00</b>	<b>3,299,000.00</b>		

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

YEAR 2009

	Debit	Credit
Balance January 1, 2009	xxxxxxxxx	3,094.59
Premium on Sale of Bonds	xxxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxxx	
Appropriated to Finance Improvement Authorizations		xxxxxxxxx
Appropriated to 2009 Budget Revenue		xxxxxxxxx
Balance December 31, 2009	3,094.59	xxxxxxxxx
	3,094.59	3,094.59



## INSTRUCTIONS IN PREPARATION OF ANNUAL FINANCIAL STATEMENT OF 2009

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

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

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

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