

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

POPULATION LAST CENSUS: 24,193  
NET VALUATION TAXABLE 2009: \$3,657,876,297  
MUNICODE - 1427

**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 Mount Olive , County of Morris

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 34, 49 to 51 and 63 to 65 are complete, were computed by me and can be supported upon demand by a register or other detailed analysis.

Signature \_\_\_\_\_  
Title: Chief Financial Officer

(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 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, Sherry Maniscalco, am the Chief Financial Officer, License # N0366 of the Township of Mount Olive , County of Morris and that the statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as of 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: P.O. Box 450, Budd Lake, NJ 07828

Phone Numbe (973) 691-0900 Ext. 7250

Fax Number: (973) 691-9257

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 Mount Olive 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, no matters 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, 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

\_\_\_\_\_  
Firm Name

\_\_\_\_\_  
Address

\_\_\_\_\_  
Address

Certified by me

\_\_\_\_\_  
Phone Number

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

\_\_\_\_\_  
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: Gary Lindsay

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

Certificate # 003360

Date: January 4, 2010

**MUNICIPAL BUDGET LOCAL EXAMINATION QUALIFICATION CERTIFICATION**  
**BY**  
**CHIEF FINANCIAL OFFICER**

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

**CERTIFICATION OF QUALIFYING MUNICIPALITY**

1. The outstanding indebtedness of the previous fiscal year is **not in excess of 3.5%**;
2. All emergencies approved for the previous fiscal year **did not exceed 3%** of total appropriations;
3. The tax collection rate **exceeded 90%**;
4. Total deferred charges **did not equal or exceed 4%** of the total tax levy;
5. There were **no "procedural deficiencies"** noted by the registered municipal accountant on Sheet 1a of the Annual Financial Statement; and
6. There was **no operating deficit** for the previous fiscal year.
7. The municipality **did not** conduct an accelerated tax sale for less than 3 consecutive years.
8. The municipality did not conduct a tax levy sale the previous fiscal year and does not plan to conduct one in the current year.
9. The current year budget does not contain a "CAP" waiver per N.J.S.A. 40A:4-45.3ee
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 Mount Olive  
 Chief Financial Office: Sherry M. Maniscalco  
 Signature: \_\_\_\_\_  
 Certificate #: N0366/T1317  
 Date: December 8, 2009

**CERTIFICATION OF NON-QUALIFYING MUNICIPALITY**

The undersigned certifies that this municipality does not meet 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: \_\_\_\_\_

22-6002117  
Fed. I.D. #

Township of Mount Olive  
Municipality

Morris  
County

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

Fiscal Year Ending: December 31, 2009

	(1)	(2)	(3)
	Federal Programs Expended (administered by the state)	State Programs Expended	Other Federal Programs Expended
TOTAL	<u>\$25,000</u>	<u>\$247,575.92</u>	<u>N/A</u>

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

           Single Audit

  X   Program Specific Audit

           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 the 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 the 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.

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## 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 \$ \_\_\_\_\_

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

\_\_\_\_\_  
Township of Mount Olive  
(MUNICIPALITY)

\_\_\_\_\_  
Morris  
(COUNTY)







# STATEMENT OF SOLID WASTE COLLECTION DISTRICT - 2009

## BUDGET REVENUES

Source	Budget	Realized in Cash	Excess or Deficit*
Operating Surplus Anticipated	\$ 271,000.00	\$ 271,000.00	
			-
Miscellaneous Revenue Anticipated:	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
Various	861,818.00	808,876.43	\$ (52,941.57) *
Added by N.J.S.A. 40A:4-87: (List on 17a)	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
			-
Added Tax Levy		2,721.63	2,721.63
ATBR-Certified by the Cty.		2,471.85	2,471.85
	1,132,818.00	1,085,069.91	(47,748.09)
Amount to be Raised by Taxation:	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
for Support of Solid Waste Collection District	1,327,454.00	1,327,454.00	-
	2,460,272.00	2,412,523.91	(47,748.09) *

## STATEMENT OF BUDGET APPROPRIATIONS

Appropriations	
Adopted Budget	2,460,272.00
Added by N.J.S. 40A:4-87	
Emergency	
Total Appropriations	2,460,272.00
Add Overexpenditures (see footnote)	
Total Appropriations and Overexpenditures	2,460,272.00
Deduct Expenditures:	
Paid or Charged	\$ 2,333,545.29
Reserved	71,726.71
Surplus (General Budget) **	
Total Expenditures	2,405,272.00
Unexpended Balances Canceled (see footnote)	\$ 55,000.00

**FOOTNOTES - RE: OVEREXPENDITURES:**

**REVISED 1/20/10**

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".

# RESULTS OF 2009 OPERATIONS

## SOLID WASTE COLLECTION DISTRICT

	Debit	Credit
Excess of Anticipated Revenues:	xxxxxxxxxxxxx	
Unexpended Balances of Appropriations Cancelled	xxxxxxxxxxxxx	55,000.00
Miscellaneous Revenue Not Anticipated	xxxxxxxxxxxxx	1,180.61
Unexpended Balances of 2008 Appropriation Reserves	xxxxxxxxxxxxx	21,500.92
Refund of Prior Year Revenue	10.00	
Deficit in Anticipated Revenue	47,748.09	
Operating Deficit - To Trial Balance	xxxxxxxxxxxxx	
Excess in Operations - To Operating Surplus	\$ 29,923.44	xxxxxxxxxxxxx
	\$ 77,681.53	\$ 77,681.53

## OPERATING SURPLUS - SOLID WASTE COLLECTION DISTRICT

	Debit	Credit
Balance, January 1, 2009	xxxxxxxxxxxxx	\$ 271,101.98
Excess in Results of 2009 Operations	xxxxxxxxxxxxx	29,923.44
Amount Appropriated in 2009 Budget - Cash	\$ 271,000.00	xxxxxxxxxxxxx
Balance, December 31, 2009	30,025.42	xxxxxxxxxxxxx
	\$ 301,025.42	\$ 301,025.42

## ANALYSIS OF BALANCE DECEMBER 31, 2009

### (FROM SOLID WASTE COLLECTION DISTRICT - TRIAL BALANCE)

Cash		\$ 124,971.31
Investments		
MCMUA Receivable		113,874.65
Subtotal		238,845.96
Deduct Cash Liabilities Marked with "C" on Trial Balance		208,820.54
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		30,025.42
Other Assets Pledged to Operating Surplus *		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		NONE
		\$ 30,025.42

# 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.

**REVISED 1/20/10**



**POST CLOSING TRIAL BALANCE -  
FEDERAL AND STATE GRANTS  
AS OF DECEMBER 31, 2009**

Title of Account	Debit	Credit
Cash and Cash Equivalents	\$ 92,792.86	
Grant Receivable	124,474.97	
Appropriated Reserves:		
Clean Communities		16,123.94
Alcohol Education		1,717.24
DDEF		26,492.80
Tobacco-Age-of-Sale		1,613.98
Lion's Club Donation		1,334.40
Body Armor Grant		8,689.56
Bulletproof Vest		1,885.86
Recycling Tonnage		47,065.88
Walmart Donation		1,000.00
911 Equipment		102.40
Siemen's Donation		1,420.82
Recreation Trails		2,300.00
Highlands Council Grant		6,549.58
State Health Services		72,857.60
Water Use & Conservation		5,000.00
Encumbrances Payable		23,113.77
	\$ 217,267.83	\$ 217,267.83

(Do not crowd - add additional sheets)

**POST CLOSING  
TRIAL BALANCE - TRUST FUNDS**

(ASSESSMENT SECTION MUST BE SEPARATELY STATED)

AS OF DECEMBER 31, 2009

Title of Account	Debit	Credit
<b><u>ANIMAL CONTROL TRUST</u></b>		
Cash and Cash Equivalents	\$ 13,164.61	
Due to the State of New Jersey		\$ 190.20
Reserve for A/C Expenses		12,974.41
	<u>\$ 13,164.61</u>	<u>\$ 13,164.61</u>
<b><u>OPEN SPACE TRUST</u></b>		
Cash and Cash Equivalents	\$ 481,934.91	
Reserve for Open Space		\$ 481,934.91
	<u>\$ 481,934.91</u>	<u>\$ 481,934.91</u>
<b><u>OTHER TRUST</u></b>		
Cash and Cash Equivalents	\$ 6,393,223.97	
Developer's Escrow		\$ 4,501,650.42
Reserve for:		
Accumulated Absence		162,589.35
Tree Bank Fund		75,424.56
Connector Rd.		33,598.71
Detention Contribution		40,226.17
Pride Committee		646.85
Unemployment		72,067.63
Law Enforcement		25,718.57
Municipal Beach		9.65
Dog Park		500.00
Off-Duty Police		69,817.00
DARE		637.17
Senior Complex		100.08
POAA		142.80
Electronic Receipts		164.50
Affordable Housing		1,406,842.77
Accumulated Snow		3,087.74
	<u>\$ 6,393,223.97</u>	<u>\$ 6,393,223.97</u>

(Do not crowd - add additional sheets)





## Schedule of Trust Fund Deposits and Reserves

Purpose	Amount Dec. 31, 2008 per Audit Report	Receipts	Disbursements	Balance as at Dec. 31, 2009
1. ACC Absence	\$ 158,703.89	\$ 101,140.15	\$ 97,254.69	\$ 162,589.35
2. Tree Bank	74,235.85	2,777.45	1,588.74	75,424.56
3. Connector Road	75,091.07	243.76	41,736.12	33,598.71
4. Detention Contribution	40,248.79	218.68	241.30	40,226.17
5. Electronic Fees	80.52	2,991.57	2,907.59	164.50
6. Pride Committee	580.29	195.81	129.25	646.85
7. SUI	72,851.52	16,315.11	17,099.00	72,067.63
8. Law Enforcement	28,124.81	4,678.02	7,084.26	25,718.57
9. Off-Duty	39,938.89	224,458.98	194,580.87	69,817.00
10. DARE	637.17			637.17
11. POAA	533.00	32.00	422.20	142.80
12. Accumulated Snow	37,307.36	14,077.53	48,297.15	3,087.74
13. Affordable Housing	1,531,977.10	92,921.21	218,055.54	1,406,842.77
14. Municipal Beach		34,074.97	34,065.32	9.65
15. Dog Park		500.00		500.00
16. Senior Trust		100.08		100.08
17.				
18.				
19.				
20.				
21.				
22.				
23.				
24.				-
25.				-
26.				-
27.				-
28.				-
29.				-
30.				
31.				-
32.				-
33.				-
34.				-
35.				-
36.				
37.				-
38.				-
39.				-
40.				-
41.				-
42.				-
43.				-
<b>Totals:</b>	<b>\$ 2,060,310.26</b>	<b>\$ 494,725.32</b>	<b>\$ 663,462.03</b>	<b>\$ 1,891,573.55</b>



**POST CLOSING  
GENERAL CAPITAL FUND  
AS OF DECEMBER 31, 2009**

Title of Account	Debit	Credit
Estimated Proceeds Bonds and Notes Authorized	\$ 589,945.74	*****
Bonds and Notes Authorized But Not Issued	*****	\$ 589,945.74
Cash and Cash Equivalents	444,534.86	
Deferred Charges to Future Taxation		
Funded	27,717,205.67	
Unfunded	1,864,945.74	
Grant Receivable;		
NJDOT	423,852.00	
Historic Preservation Trust	160,000.00	
CDBG	133.39	
Improvement Authorizations		
Funded		365,099.61
Unfunded		708,264.71
Encumbrances Payable		449,947.97
Serial Bonds Payable		24,524,000.00
MCIA Payable		470,000.00
BAN's Payable		1,275,000.00
WW Loans Payable		1,647,899.80
Green Trust Loan Payable		673,591.91
EDA Loan Payable		47,344.00
Garden State Pres. Loan Payable		354,369.96
Reserve for Pocket Parks		15,000.00
Reserve for NATCO Rec. Donation		37,500.00
Capital Improvement Fund		6,438.00
Fund Balance		36,215.70
	\$ 31,200,617.40	\$ 31,200,617.40

(Do not crowd - add additional sheets)



# CASH RECONCILIATION DECEMBER 31, 2009 (cont'd.)

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

<b>Current Fund</b>	
NJCM #30384	\$ 2,505,152.08
PNC #8032832991	2,428,363.00
	<b>\$ 4,933,515.08</b>
<b>Animal Control</b>	
PNC #8032833214	\$ 13,619.27
<b>Grant Fund</b>	
NJCM #112623	\$ 34,478.84
PNC #8032833046	62,293.71
	<b>\$ 96,772.55</b>
<b>Open Space</b>	
NJCM #102822	\$ 460,868.60
PNC #8032833062	21,066.31
	<b>\$ 481,934.91</b>
<b>General Capital</b>	
NJCM #30457	\$ 367,851.52
PNC #8032833062	76,813.21
	<b>\$ 444,664.73</b>
<b>Water Operating</b>	
NJCM #111902	\$ 352,832.03
PNC #8032833302	161,290.46
	<b>\$ 514,122.49</b>
<b>Water Capital</b>	
NJCM #112615	\$ 534,851.10
PNC #8032833329	59,100.14
	<b>\$ 593,951.24</b>
<b>Sewer Operating</b>	
NJCM #111899	\$ 2,306,006.19
PNC #8032833177	370,947.24
	<b>\$ 2,676,953.43</b>
<b>Sewer Capital</b>	
NJCM #11880	\$ -
PNC #8032833169	-
	<b>\$ -</b>
	<b>\$ 9,755,534</b>

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

# CASH RECONCILIATION DECEMBER 31, 2009 (cont'd.)

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

<b>Sanitation</b>	
NJCM #111872	\$ 5,963.62
PNC #8032833281	119,708.85
	\$ 125,672.47
<b>Sewer Utility Assessment Trust</b>	
NJCM #109770	\$ 802,487.49
PNC #8032833214	493,770.02
	\$ 1,296,257.51
<b>Recreation Utility</b>	
NJCM #127485	\$ 54,085.14
PNC #8032833273	112,518.23
	\$ 166,603.37
<b>Other Trust</b>	
Commerce Escrow #7855016383	\$ 4,534,029.01
Connector Rd. NJCM #129410	33,595.87
Connector RD PNC #8037373288	2.84
Elect Fees PNC #8034509151	164.50
Aff. Hsg. NJCM #113441	1,360,057.85
Aff. Hsg. PNC #8032832932	46,784.92
Off-Duty PNC #8032833134	69,817.00
Accum. Snow NJCM #124575	2,899.67
Accum. Snow PNC #8032833185	188.07
Accum. Absence NJCM #127493	160,686.40
Accum. Absence PNC #8032832924	1,902.95
Pride PNC #8032833265	646.85
SUI NJCM #127515	68,212.77
SUI PNC #8032833337	3,854.86
St. Law. PNC #8032833206	20,530.34
Fed. Law PNC #8032833054	5,188.23
DARE PNC #8032833003	637.17
Tree Fund PNC #8032833038	18.41
Tree Fund NJCM #128848	75,406.15
Detention Basin PNC #8032832967	40,226.17
Municipal Beach PNC #8037377633	9.65
Dog Park PNC #8037380883	500.00
Senior Trust PNC #8032833193	100.08
	\$ 6,425,459.76
	\$ 17,769,526.81

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

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

Grant	Balance Jan. 1, 2009	2009 Budget Revenue Realized	Chapter 159's	Unapprop. Res. Applied	Cancelled	Cash Received	Balance Dec. 31, 2009
Recreation Trails Program	\$ 2,300.00						\$ 2,300.00
Budd Lake Watershed Rest.	236,589.25				\$ (212,038)	\$ 24,551.59	
ANJEC Trail Plan	6,000.00						6,000.00
TASE		\$ 1,500.00				1,500.00	-
Alcohol, Education and Rehab.			\$ 1,717.15			1,717.15	-
Lion's Club Donations		2,453.00		\$ (2,452.77)	(0.23)		-
COPS Hiring Grant		25,000.00				25,000.00	-
Highlands Council Grant		50,000.00				15,020.52	34,979.48
Clean Communities Program		44,244.00			0.07	44,244.07	-
Donation - Siemen's Company		5,000.00				5,000.00	-
PHPF		6,337.00	6,337.00			12,674.00	-
Clean Energy Audit			14,296.50				14,296.50
Water Conservation Grant			5,000.00				5,000.00
Donation - Benjamin Moore			1,125.00			1,125.00	-
Donation - Walmart			1,000.00			1,000.00	-
State Health Services			90,672.00			34,680.00	55,992.00
Recycling Tonnage Grant			74,503.28			74,503.28	-
DDEF			18,177.82			18,177.82	-
<b>Totals</b>	\$ 244,889.25	\$ 134,534.00	\$ 212,828.75	\$ (2,452.77)	\$ (212,037.82)	\$ 259,193.43	\$ 118,567.98



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

Grant	Balance January 1, 2009	Transferred from 2009		Prior Year Encumbrances Cancelled	Expended	Cancelled	Balance Dec. 31, 2009
		Budget	Appropriation By 40A:4-87				
		Budget	Appropriation By 40A:4-87				
Clean Communities	15,317.47	44,244.00		453.00	43,890.53		16,123.94
Donation - Lion's Club		2,453.00		1,334.17	2,452.77		1,334.40
Donation - DPC Cirrus - Police Eq.				50.00	50.00		-
Donation - Siemen's Equipment		5,000.00		3,000.00	6,579.18		1,420.82
Highlands Council Grant		50,000.00			43,450.42		6,549.58
Donation - BASF	500.00		500.00		1,000.00		-
Donation - Benjamin Moore	189.00		1,125.00	1,811.00	3,125.00		-
Recreation Trails Program	2,300.00						2,300.00
Enhanced 911 Equipment Grant	547.70			5,790.95	6,236.25		102.40
Pandemic Flu Preparedness				499.63	499.63		-
PHPF		6,337.00	6,337.00		12,674.00		-
COPS Hiring Grant		25,000.00			25,000.00		-
State Health Services			90,672.00		17,814.40		72,857.60
DDEF	33,866.12		18,177.82	224.95	25,776.09		26,492.80
TASE	363.98	1,500.00		2,134.23	2,384.23		1,613.98
Body Armor Grant	6,809.65			1,879.91			8,689.56
<b>Totals</b>	<b>\$ 59,893.92</b>	<b>\$ 134,534.00</b>	<b>\$ 116,811.82</b>	<b>\$ 17,177.84</b>	<b>\$ 190,932.50</b>	<b>\$ -</b>	<b>\$ 137,485.08</b>

**SCHEDULE OF APPROPRIATED RESERVES FOR  
FEDERAL AND STATE GRANTS (Cont'd)**

Grant	Balance January 1, 2009	Transferred from 2009		Prior Year Encumbrances Cancelled	Expended	Cancelled	Balance Dec. 31, 2009
		Budget	Appropriation By 40A:4-87				
Donation - Walmart			\$ 1,000.00				\$ 1,000.00
Obey the Signs or Pay the Fines			4,000.00		\$ 3,857.20	\$ 142.80	-
Over the Limit Under Arrest			6,000.00		5,664.36	335.64	-
Pandemic Flu Planning			2,500.00		2,410.00	90.00	-
Clean Energy Program			14,296.50		14,296.50		-
Water Use and Conservation			5,000.00				5,000.00
Alcohol, Education and Rehab	\$ 0.09		1,717.15	\$ 1,070.91	1,070.91		1,717.24
Holiday Over Limit Under Arrest		\$ 5,000.00			4,950.00	50.00	-
Bulletproof Vest			1,313.00	572.86			1,885.86
Recycling Tonnage	29,074.09		74,503.28		56,511.49		47,065.88
Planning Assistance Grant	17,628.00				15,717.67	1,910.33	-
Budd Lake Watershed Rest.	55,572.72			156,464.94		212,037.66	-
<b>Totals</b>	\$ 162,168.82	\$ 139,534.00	\$ 227,141.75	\$ 175,286.55	\$ 295,410.63	\$ 214,566.43	\$ 194,154.06



## \*LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
BALANCE JANUARY 1, 2009	xxxxxxxxxxx	xxxxxxxxxxx
SCHOOL TAX PAYABLE # 85001-00	xxxxxxxxxxx	\$ 59,532,177.50
SCHOOL TAX DEFERRED (NOT IN EXCESS OF 50% OF LEVY - 2008 - 2009) 85002-00	xxxxxxxxxxx	
LEVY SCHOOL YEAR JULY 1, 2009 - JUNE 30, 2010	xxxxxxxxxxx	
LEVY CALENDAR YEAR 2009	xxxxxxxxxxx	
PAID	\$ 59,532,177.50	xxxxxxxxxxx
BALANCE DECEMBER 31, 2009	xxxxxxxxxxx	xxxxxxxxxxx
SCHOOL TAX PAYABLE # 85003-00	-	xxxxxxxxxxx
SCHOOL TAX DEFERRED (NOT IN EXCESS OF 50% OF LEVY - 2009 - 2010) 85004-00		xxxxxxxxxxx
	\$ 59,532,177.50	\$ 59,532,177.50

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

# Must include unpaid requisitions.

## MUNICIPAL OPEN SPACE TAX

	Debit	Credit
BALANCE JANUARY 1, 2009 85045-00	xxxxxxxxxxx	
2009 Levy 81105-00	xxxxxxxxxxx	\$ 586,851.00
Added Taxes		974.97
Interest Earned	xxxxxxxxxxx	
Expended	\$ 587,825.97	xxxxxxxxxxx
		xxxxxxxxxxx
BALANCE DECEMBER 31, 2009 85046-00		xxxxxxxxxxx
	\$ 587,825.97	\$ 587,825.97

# Must include unpaid requisitions.

## REGIONAL SCHOOL TAX

(PROVIDE A SEPARATE STATEMENT FOR REGIONAL DISTRICT INVOLVED)

NOT APPLICABLE	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

NOT APPLICABLE	Debit	Credit
BALANCE JANUARY 1, 2009	XXXXXXXXXX	XXXXXXXXXX
SCHOOL TAX PAYABLE # 85041-00	XXXXXXXXXX	
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	
PAID		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
	0	0

# Must include unpaid requisitions.

## 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		
PRIOR YEAR ADJUSTMENT	XXXXXXXXXX	
2009 LEVY:	XXXXXXXXXX	
GENERAL COUNTY 80003-03	XXXXXXXXXX	\$ 7,498,413.25
COUNTY LIBRARY 80003-04	XXXXXXXXXX	
COUNTY HEALTH	XXXXXXXXXX	
COUNTY OPEN SPACE PRESERVATION		1,254,825.54
DUE COUNTY FOR ADDED AND OMITTED TAXES 80003-05		14,664.59
PAID	\$ 8,767,903.38	XXXXXXXXXX
BALANCE, DECEMBER 31, 2009		
COUNTY TAXES		
DUE COUNTY FOR ADDED AND OMITTED	-	
	\$ 8,767,903.38	\$ 8,767,903.38

## SPECIAL DISTRICT TAXES

	Debit	Credit
BALANCE JANUARY 1, 2009	XXXXXXXXXX	XXXXXXXXXX
2009 LEVY: LIST EACH TYPE OF DISTRICT TAX SEPARATELY - See Footnote)	XXXXXXXXXX	XXXXXXXXXX
FIRE - 81108-00	XXXXXXXXXX	XXXXXXXXXX
SEWER - 81111-00	XXXXXXXXXX	XXXXXXXXXX
WATER - 81112-00	XXXXXXXXXX	XXXXXXXXXX
GARBAGE - 81109-00	\$ 1,329,925.85	XXXXXXXXXX
ADDED TAXES	2,721.63	XXXXXXXXXX
TOTAL 2009 LEVY 80003-07	XXXXXXXXXX	\$ 1,332,647.48
PAID 80003-08	\$ 1,332,647.48	XXXXXXXXXX
BALANCE, DECEMBER 31, 2009 80003-09		XXXXXXXXXX
	\$ 1,332,647.48	\$ 1,332,647.48

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

# STATE LIBRARY AID

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

NOT APPLICABLE		Debit	Credit
BALANCE JANUARY 1, 2009	80004-01	xxxxxxxxxxx	
STATE LIBRARY AID RECEIVED IN 2009	80004-02	xxxxxxxxxxx	
EXPENDED	80004-09		xxxxxxxxxxx
BALANCE DECEMBER 31, 2009	80004-10		
		NONE	NONE

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

BALANCE JANUARY 1, 2009	80004-03	xxxxxxxxxxx	
STATE LIBRARY AID RECEIVED IN 2009	80004-04	xxxxxxxxxxx	
EXPENDED	80004-11		xxxxxxxxxxx
BALANCE DECEMBER 31, 2009	80004-12		
		NONE	NONE

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

BALANCE JANUARY 1, 2009	80004-05	xxxxxxxxxxx	
STATE LIBRARY AID RECEIVED IN 2009	80004-06	xxxxxxxxxxx	
EXPENDED	80004-13		xxxxxxxxxxx
BALANCE DECEMBER 31, 2009	80004-14		
		NONE	NONE

## RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

BALANCE JANUARY 1, 2009	80004-07	xxxxxxxxxxx	
STATE LIBRARY AID RECEIVED IN 2009	80004-08	xxxxxxxxxxx	
EXPENDED	80004-15		xxxxxxxxxxx
BALANCE DECEMBER 31, 2009	80004-16		
		NONE	NONE

# STATEMENT OF GENERAL BUDGET REVENUES 2009

Source	Budget -01	Realized -02	Excess (Deficit) -03
Surplus Anticipated 80101-	2,991,310.00	2,991,310.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-			-
Miscellaneous Revenue Anticipated:	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Adopted Budget	5,249,445.00	5,296,636.71	47,191.71
Added by N.J.S.A. 40A:4-87: (List on 17a)	227,141.75	227,141.75	-
Total Miscellaneous Revenue Anticipated 80103-	5,476,586.75	5,523,778.46	47,191.71
Receipts from Delinquent Taxes 80104-	966,000.00	1,023,952.72	57,952.72
Amount to be Raised by Taxation:	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
(a) Local Tax for Municipal Purposes 80105-	18,006,957.00	xxxxxxxxxxxxx	xxxxxxxxxxxxx
(b) Addition to Local District School Tax 80106-		xxxxxxxxxxxxx	xxxxxxxxxxxxx
Total Amount to be Raised by Taxation 80107-	18,006,957.00	19,560,347.33	1,553,390.33
	27,440,853.75	29,099,388.51	1,658,534.76

## ALLOCATION OF CURRENT TAX COLLECTIONS

		Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sh	80108-00	xxxxxxxxxxxxx	\$87,094,617.66
Amount to be Raised by Taxation		xxxxxxxxxxxxx	xxxxxxxxxxxxx
Local District School Tax	80109-00	\$59,532,177.50	xxxxxxxxxxxxx
Vocational School District		-	xxxxxxxxxxxxx
Regional School Tax	80119-00	-	xxxxxxxxxxxxx
Regional High School Tax	80110-00	-	xxxxxxxxxxxxx
County Taxes	80111-00	8,753,238.79	xxxxxxxxxxxxx
Due County for Added and Omitted Taxes	80112-00	14,664.59	xxxxxxxxxxxxx
Special District Taxes	80113-00	1,332,647.48	xxxxxxxxxxxxx
Municipal Open Space Tax	80120-00	587,825.97	
Reserve for Uncollected Taxes	80114-00	xxxxxxxxxxxxx	2,686,284.00
Deficit in Required Collection of Current Taxes (or)	80115-00	xxxxxxxxxxxxx	
Balance for Support of Municipal Budget (or)	80116-00	19,560,347.33	xxxxxxxxxxxxx
*Excess Non-Budget Revenue (see footnote)	80117-00		xxxxxxxxxxxxx
*Deficit Non-Budget Revenue (see footnote)	80118-00	xxxxxxxxxxxxx	
		89,780,901.66	89,780,901.66

\*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 Budget Revenue" only.



# STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2009

2009 Budget as Adopted	80012-01	\$ 27,213,712.00
2009 Budget - Added by N.J.S. 40A:4-87	80012-02	227,141.75
Appropriated for 2009 (Budget Statement Item 9)	80012-03	27,440,853.75
Appropriated for 2009 by Emergency Appropriation (Budget Statement Item 9)	80012-04	NONE
Total General Appropriations (Budget Statement Item 9)	80012-05	27,440,853.75
Add Overexpenditures (see footnote)	80012-06	NONE
Total Appropriations and Overexpenditures	80012-07	27,440,853.75
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L.)]	80012-08	\$ 24,531,863.33
Paid or Charged - Res. for Uncollected Tax	80012-09	2,686,284.00
Reserved	80012-10	218,268.76
Total Expenditures	80012-11	27,436,416.09
Unexpended Balances Canceled (see footnote)	80012-12	\$ 4,437.66

**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 Authorization		
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		NOT
Reserved		APPLICABLE
Total Expenditures		

# RESULTS OF 2009 OPERATIONS

## CURRENT FUND

		Debit	Credit
Excess of Anticipated Revenues:		XXXXXXXXXXXX	XXXXXXXXXXXX
Miscellaneous Revenues Anticipated	80013-01	XXXXXXXXXXXX	\$ 47,191.71
Delinquent Tax Collections	80013-02	XXXXXXXXXXXX	57,952.72
		XXXXXXXXXXXX	
Required Collection of Current Taxes	80013-03		1,553,390.33
Unexpended Balances of 2009 Budget Approp. Cancell	80013-04	XXXXXXXXXXXX	4,437.66
Miscellaneous Revenue Not Anticipated	81113-	XXXXXXXXXXXX	254,425.27
Miscellaneous Revenue Not Anticipated		XXXXXXXXXXXX	
Proceeds of Sale of Foreclosed Property (She	81114-	XXXXXXXXXXXX	
Payments in Lieu of Taxes on Real Proper	81120-	XXXXXXXXXXXX	-
Sale of Municipal Assets		XXXXXXXXXXXX	
Unexpended Balances of 2008 Approp. Res.	80013-05	XXXXXXXXXXXX	177,610.04
Prior Years Interfunds Returned in 2009	80013-06	XXXXXXXXXXXX	
Tax Sale Premiums Escheated to the Twp.		XXXXXXXXXXXX	6,300.00
		XXXXXXXXXXXX	
		XXXXXXXXXXXX	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)		XXXXXXXXXXXX	XXXXXXXXXXXX
Balance - January 1, 2009	80013-07	-	XXXXXXXXXXXX
Balance - December 31, 2009	80013-08	XXXXXXXXXXXX	-
Deficit in Anticipated Revenues:		XXXXXXXXXXXX	XXXXXXXXXXXX
Miscellaneous Revenues Anticipated	80013-09		XXXXXXXXXXXX
Delinquent Tax Collections	80013-10		XXXXXXXXXXXX
			XXXXXXXXXXXX
Required Collection of Current Taxes	80013-11		XXXXXXXXXXXX
Interfund Advance Originating in 2009	80013-12		XXXXXXXXXXXX
Refund of Prior Year Revenue		24,638.59	XXXXXXXXXXXX
			XXXXXXXXXXXX
			XXXXXXXXXXXX
			XXXXXXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	XXXXXXXXXXXX	
Surplus Balance - To Surplus (Sheet 21)	80013-14	2,076,669.14	XXXXXXXXXXXX
		<b>\$ 2,101,307.73</b>	<b>\$ 2,101,307.73</b>



**SURPLUS - CURRENT FUND  
YEAR 2009**

		Debit	Credit
1. Balance - January 1, 2009	80014-01	xxxxxxxxxxxxx	\$ 4,119,628.44
2.		xxxxxxxxxxxxx	
3. Excess Resulting from 2009 Operations	80014-02	xxxxxxxxxxxxx	2,076,669.14
4. Amount Appropriated in the 2009 Budget-Cash	80014-03	\$ 2,991,310.00	xxxxxxxxxxxxx
5. Amount Appropriated in 2009 Budget with Prior			xxxxxxxxxxxxx
Written Consent of Director of Local Gov't	80014-04	-	xxxxxxxxxxxxx
6.			xxxxxxxxxxxxx
7. Balance - December 31, 2009	80014-05	3,204,987.58	xxxxxxxxxxxxx
		6,196,297.58	6,196,297.58

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

Cash	80014-06		\$ 4,855,192.53
Investments	80014-07		
Change Funds			
Sub-Total			4,855,192.53
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08	80014-08	1,695,006.89
Cash Surplus		80014-09	3,160,185.64
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	\$ 32,047.19	
Deferred Charges # - Spec. Emerg.	80014-12	12,754.75	
Cash Deficit #	80014-13		
Grants Receivable			
Due from State of NJ			
Total Other Assets	80014-14		44,801.94
		80014-15	\$ 3,204,987.58

\* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", OTHER ASSETS  
WOULD ALSO BE PLEDGED TO CASH LIABILITIES.

# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2010 BUDGET.

(1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

NOTE: Deferred charges for authorizations under N.J.S.A. 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	82101-00	\$ 88,241,067.35
		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	\$ 147,314.89
5a.	Subtotal 2009 Levy		\$ 88,388,382.24
5b.	Reductions due to tax appeals**		\$ NONE
5.	Total 2009 Tax Levy	82106-00	\$ 88,388,382.24
6.	Transferred to Tax Title Liens	82107-00	\$ 17,399.89
7.	Transferred to Foreclosed Property	82108-00	
8.	Remitted, Abated or Canceled	82109-00	\$ 199,371.54
9.	Discount Allowed	82110-00	
10.	Collected in Cash: In 2008	82121-00	\$ 295,507.53
	In 2009*	82122-00	\$ 86,661,839.57
	State's Share of 2009 Senior Citizens and Veterans Deductions allowed	82123-00	\$ 137,270.56
	R.E.A.P. Revenue	82124-00	
	Total To Line 14	82111-00	\$ 87,094,617.66
11.	Total Credits		\$ 87,311,389.09
12.	Amount Outstanding - December 31, 2009	83120-0	\$ 1,076,993.15
13.	Percentage of Cash Collections to Total 2009 Levy, (Item 10 divided by Item 5c) is	82112-00	98.53%

**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		\$ 87,094,617.66
	Less: Reserve for Tax Appeals Pending in State Division of Tax Appeals		NONE
	To Current Taxes Realized in Cash (Sheet 17)		\$ 87,094,617.66

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, 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 Veteran 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.

# 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.....		_____ %

**NOT APPLICABLE**

---

### (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 VETERAN DEDUCTIONS

	Debit	Credit
1. Balance - January 1, 2009	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Due From State of New Jersey	31,745.81	XXXXXXXXXXXXXX
Due to State of New Jersey	XXXXXXXXXXXXXX	
2. Sr. Citizens Deductions Per Tax Billings	22,000.00	XXXXXXXXXXXXXX
3. Veterans Deductions Per Tax Billings	111,000.00	XXXXXXXXXXXXXX
4. Senior Citizens Deductions Allowed By Tax Collector - 2009 Taxes	2,500.00	XXXXXXXXXXXXXX
5.		
6. Veterans Deductions Allowed by Tax Collector - 2009 Taxes	3,000.00	
7. Sr. Citizens Deductions Disallowed by Tax Collector - 2009 Taxes	XXXXXXXXXXXXXX	1,229.44
8. Sr. Citizens Deductions Disallowed by Tax Collector 2008 Taxes	XXXXXXXXXXXXXX	1,750.00
9. Received in Cash from State	XXXXXXXXXXXXXX	135,219.18
10. Veterans Allowed on 2009 Taxes		
11. Veterans Disallowed on 2009 Taxes		
12. Disabled Disallowed by Collector	XXXXXXXXXXXXXX	
13. Veterans Disallowed by Collector (2009)		
14. Senior Allowed - 2008 Taxes		
15. Balance - December 31, 2009	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXXXXXX	32,047.19
Due To State of New Jersey	-	XXXXXXXXXXXXXX
	170,245.81	170,245.81

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

Line 2	\$	22,000.00
Line 3		111,000.00
Line 4 + 6		5,500.00
Sub - Total		138,500.00
Less: Line 7 +11 +12 +13		1,229.44
To Line 10, Sheet 22	\$	137,270.56

# SCHEDULE OF RESERVE FOR TAX APPEALS PENDING - (NJSA 54:3-27)

		Debit	Credit
Balance January 1, 2009		XXXXXXXXXXXX	\$ 397,804.68
Taxes Pending Appeals	\$ 397,804.68	XXXXXXXXXXXX	XXXXXXXXXXXX
Interest Earned on Taxes Pending Appeals	-	XXXXXXXXXXXX	XXXXXXXXXXXX
Contested Amount of 2009 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)		XXXXXXXXXXXX	NONE
Interest Earned on Taxes Pending State Appeals		XXXXXXXXXXXX	
2009 Budget Appropriation			
Cash paid to Appellants (Including 5% Interest from Date of Payment) Closed to Results of Operations (Portion of Appeal won by Municipality, incl. Interest)		50,441.85	XXXXXXXXXXXX
			XXXXXXXXXXXX
Balance December 31, 2009		347,362.83	XXXXXXXXXXXX
Taxes Pending Appeals*	347,362.83	XXXXXXXXXXXX	XXXXXXXXXXXX
Interest Earned on Taxes Pending Appeals	-	XXXXXXXXXXXX	XXXXXXXXXXXX
		397,804.68	397,804.68

\* Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by December 31, 2009

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

\_\_\_\_\_  
T1557

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

\_\_\_\_\_  
Date

**COMPUTATION OF APPROPRIATION:  
RESERVE FOR UNCOLLECTED TAXES AND  
AMOUNT TO BE RAISED BY TAXATION  
IN 2010 MUNICIPAL BUDGET**

	YEAR 2010	YEAR 2009
1. Total General Appropriations for 2010 Municipal Budget Statement Item 8(L) (Exclusive of Reserve for Uncollected Taxes) 80015-		XXXXXXXXXX
2. Local District School Tax - Actual 80016- ----- Estimate ** 80017-		XXXXXXXXXX
3. Regional School District Tax - Actual ----- Estimate * Actual ----- Estimate *		XXXXXXXXXX
4. Regional High School Tax - School Budget Actual ----- Estimate *	0	XXXXXXXXXX
5. County Tax Actual 80018- ----- Estimate * 80019-		XXXXXXXXXX
6. Special District Taxes - Actual 80020- ----- Estimate * 80021-		XXXXXXXXXX
7. Municipal Open Space Tax - Actual 80022- ----- Estimate * 80023-		XXXXXXXXXX
8. Total General Appropriations & Other Taxes 80024-01	0	
9. Less: Total Anticipated Revenues from 2010 in Municipal Budget (Item 5) 80024-02		
10. Cash Required from 2010 Taxes to Support Local Municipal Budget and Other Taxes 80024-03	0	
11. Amount of Item 10 Divided by #DIV/0! [80064-04] Equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22) 80024-05	0	
ysis of Item 11:		
Local District School Tax (Amount Shown on Line 2 Above) 0		*May not be stated in an amount less than "actual" Tax of year 2009.  **Must be stated in the amount of the proposed budget submitted by the Local Board of Education to the Commissioner of Education on January 15, 2010 (Chap. 136, P.L. 1978). Consideration must be given to calendar year calculation.
Regional School District Tax (Amount Shown on Line 3 Above)		
Regional High School Tax (Amount Shown on Line 4 Above)		
County Tax (Amount Shown on Line 5 Above) 0		
Special District Tax (Amount Shown on Line 6 Above) 0		
Municipal Open Space Tax (Amount Shown on Line 7 Above)		
Tax in Local Municipal Budget 0		
Total Amount (see Line 11) 0		
12. Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8 (M) (Item 11, Less Item 10) Computation of "Tax in Local Municipal Budget" Item 1 - Total General Appropriations 80024-06		<b>Note:</b> The amount of anticipated revenues (Item 9) the total of Items 1 and 12.
Item 12 - Appropriation: Reserve for Uncollected Taxes	0	
Sub-Total	-	
Less : Item 9 - Total Anticipated Revenues	-	
Amount to be Raised by Taxation in Municipal Budget 80024-07	-	

# 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.

**NOT APPLICABLE**

**A. Reserve for Uncollected Taxes (sheet 25, Item 12)** \$ \_\_\_\_\_

**B. Reserve for Uncollected Taxes Exclusion:** **NOT APPLICABLE**  
 Amount Realized in Prior Year for  
 Receipts from Delinquent Taxes\*  
 (sheet 26, Item 14A) x % of  
 collection (Item 16) \$ \_\_\_\_\_

**C. TIMES: % of increase of Amount to be**  
 Raised by Taxes over Prior Year \_\_\_\_\_ %  
 [(2010 Estimated Total Levy - 2009 Total Levy)/2009 Total Levy]

**D. Reserve for Uncollected Taxes Exclusion Amount** \$ \_\_\_\_\_  
 [(B x C) + B]

**E. Net Reserve for Uncollected Taxes**  
**Appropriation in Current Budget** \$ \_\_\_\_\_  
 (A - D)

2010 Reserve for Uncollected Taxes Appropriation Calculation (Actual)

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

## SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

	Debit	Credit
1. BALANCE JANUARY 1, 2009	\$ 1,332,908.04	XXXXXXXXXXXX
A. Taxes 83102-00	1,089,273.45	XXXXXXXXXXXX
B. Tax Title Liens 83103-00	243,634.59	XXXXXXXXXXXX
2. CANCELLED:	XXXXXXXXXXXX	XXXXXXXXXXXX
A. Taxes 83105-00	XXXXXXXXXXXX	\$ 7,728.31
B. Tax Title Liens 83106-00	XXXXXXXXXXXX	
3. TRANSFERRED TO FORECLOSED TAX TITLE LIENS:	XXXXXXXXXXXX	XXXXXXXXXXXX
A. Taxes 83108-00	XXXXXXXXXXXX	
B. Tax Title Liens 83109-00	XXXXXXXXXXXX	2,793.07
4. ADDED TAXES 83110-00	11,331.06	XXXXXXXXXXXX
5. ADDED TAX TITLE LIENS 83111-00		XXXXXXXXXXXX
6. Adjustment between Taxes (Other than current year) and Tax Title Liens	XXXXXXXXXXXX	XXXXXXXXXXXX
A. Taxes - Transfers to Tax Title Liens 83104-00	XXXXXXXXXXXX	(1) 11,062.56
B. Tax Title Liens - Transfers from Taxes 83107-00	(1) 11,062.56	XXXXXXXXXXXX
7. BALANCE BEFORE CASH PAYMENTS	XXXXXXXXXXXX	1,333,717.72
8. TOTALS	1,355,301.66	1,355,301.66
9. BALANCE BROUGHT DOWN	1,333,717.72	XXXXXXXXXXXX
10. COLLECTED:	XXXXXXXXXXXX	1,023,952.72
A. Taxes 83116-00	1,023,952.72	XXXXXXXXXXXX
B. Tax Title Liens 83117-00		XXXXXXXXXXXX
11. Interest & Costs - 2009 Tax Sale 83118-00	1,477.85	XXXXXXXXXXXX
12. 2009 TAXES TRANSFERRED TO LIENS 83119-00	17,399.89	XXXXXXXXXXXX
13. 2009 TAXES 83123-00	1,076,993.15	XXXXXXXXXXXX
14. BALANCE, DECEMBER 31, 2009	XXXXXXXXXXXX	1,405,635.89
A. Taxes 83121-00	1,134,854.07	XXXXXXXXXXXX
B. Tax Title Liens 83122-00	270,781.82	XXXXXXXXXXXX
15. TOTALS	\$ 2,429,588.61	\$ 2,429,588.61

16. Percentage of Cash Collections to Adjusted Amount Outstanding  
(Item No. 10 divided by Item No. 9) is 76.77%

17. Item No. 14 multiplied by percentage shown above is \$ 76.80 and represents  
the \$1,079,106.67 maximum amount that can be anticipated in 83125-00

(See Note A on Sheet 22 - Current taxes)

(1) These amounts will always be the same

**SCHEDULE OF FORECLOSED PROPERTY  
(PROPERTY ACQUIRED BY TAX TITLE LIEN LIQUIDATION)**

		Debit	Credit
1. BALANCE JANUARY 1, 2009	84101-00	\$ 4,349,894.00	XXXXXXXXXXXXXX
2. FORECLOSED OR DEEDED IN 2009		XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
3. TAX TITLE LIENS	84103-00	\$ 2,793.07	XXXXXXXXXXXXXX
4. TAXES RECEIVABLE	84104-00		XXXXXXXXXXXXXX
5A.	84102-00		XXXXXXXXXXXXXX
5B.	84105-00	XXXXXXXXXXXXXX	
6. ADJUSTMENT TO ASSESSED VALUATION	84106-00	\$ 27,706.93	XXXXXXXXXXXXXX
7. ADJUSTMENT TO ASSESSED VALUATION	84107-00	XXXXXXXXXXXXXX	
8. SALES		XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
9. CASH *	84109-00	XXXXXXXXXXXXXX	
10. CONTRACT		XXXXXXXXXXXXXX	
11. MORTGAGE	84111-00	XXXXXXXXXXXXXX	
12. LOSS ON SALES	84112-00	XXXXXXXXXXXXXX	
13. GAIN ON SALES	84113-00		XXXXXXXXXXXXXX
14. BALANCE, DECEMBER 31, 2009	84114-00	XXXXXXXXXXXXXX	\$ 4,380,394.00
		\$ 4,380,394.00	\$ 4,380,394.00

**CONTRACT SALES**

NOT APPLICABLE		Debit	Credit
15. BALANCE, JANUARY 1, 2009	84115-00		XXXXXXXXXXXXXX
16. 2009 SALES FROM FORECLOSED PROPERTY	84116-00		XXXXXXXXXXXXXX
17. COLLECTED *	84117-00	XXXXXXXXXXXXXX	
18.	84118-00	XXXXXXXXXXXXXX	
19. BALANCE DECEMBER 31, 2009	84119-00	XXXXXXXXXXXXXX	
		NONE	NONE

**MORTGAGE SALES**

NOT APPLICABLE		Debit	Credit
20. BALANCE JANUARY 1, 2009	84120-00		XXXXXXXXXXXXXX
21. 2009 SALES FROM FORECLOSED PROPERTY	84121-00		XXXXXXXXXXXXXX
22. COLLECTED *	84122-00	XXXXXXXXXXXXXX	
23.	84123-00	XXXXXXXXXXXXXX	
24. BALANCE, DECEMBER 31, 2009	84124-00	XXXXXXXXXXXXXX	
		NONE	NONE

Analysis of Sale of Property: \$ -  
 \* Total Cash Collected in 2009 (84125-00)  
 Realized in 2009 Budget -  
 To Results of Operation (Sheet 19) -

**DEFERRED CHARGES  
- MANDATORY CHARGES ONLY -**

**CURRENT, TRUST AND GENERAL CAPITAL FUNDS**

(Do not include the emergency authorizations pursuant to N.J.S. 40A:4-55,  
N.J.S. 40A:4-55.1 or N.J.S. 40A:4-55.13 Listed on Sheets 29 and 30)

NOT APPLICABLE

<u>Caused By</u>	<u>Amount Dec. 31, 2008 per Audit Report</u>	<u>Amount in 2009 Budget</u>	<u>Amount Resulting from 2009</u>	<u>Balance as of Dec. 31, 2009</u>
1. Emergency Authorization - Municipal*	\$ _____	\$ _____	\$ _____	\$ _____
2. Emergency Authorizations - Schools	\$ _____	\$ _____	\$ _____	\$ _____
3. <b>NOT APPLICABLE</b>	\$ _____	\$ _____	\$ _____	\$ _____
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. _____	<b>NOT APPLICABLE</b>	\$ _____
4. _____	_____	\$ _____
5. _____	_____	\$ _____

**JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED**

<u>In favor of</u>	<u>On account of</u>	<u>Date Entered</u>	<u>Estimated Amount</u>	<u>Appropriated for in Budget of Year 2010</u>
1. _____	_____	_____	\$ _____	_____
2. _____	_____	_____	\$ _____	_____
3. _____	<b>NOT APPLICABLE</b>	_____	\$ _____	_____
4. _____	_____	_____	\$ _____	_____





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

		Debit	Credit	2010 Debt Service
OUTSTANDING JANUARY 1, 2009	80033-01	XXXXXXXXXXXX	27,779,000.00	
ISSUED	80033-02	XXXXXXXXXXXX	4,105,000.00	
PAID	80033-03	3,160,000.00	XXXXXXXXXXXX	
REFUNDED		4,200,000.00		
OUTSTANDING DECEMBER 31, 2009	80033-04	24,524,000.00	XXXXXXXXXXXX	
		31,884,000.00	31,884,000.00	
2010 BOND MATURITIES - GENERAL CAPITAL BONDS			80033-05	3,225,000.00
2010 INTEREST ON BONDS*	80033-06		953,415.00	
<b>ASSESSMENT SERIAL BONDS</b>				
OUTSTANDING JANUARY 1, 2009	80033-07	XXXXXXXXXXXX		
ISSUED	80033-08	XXXXXXXXXXXX		
PAID	80033-09		XXXXXXXXXXXX	
<b>N/A</b>				
OUTSTANDING DECEMBER 31, 2009	80033-10	-	XXXXXXXXXXXX	
		-	-	
2010 BOND MATURITIES - ASSESSMENT BONDS			80033-11	
2010 INTEREST ON BONDS*	80033-12			
TOTAL "INTEREST ON BONDS - DEBT SERVICE" (*ITEMS)			80033-13	953,415.00

**LIST OF BONDS ISSUED DURING 2009**

Purpose	2010 Maturity	Amount Issued	Date of Issue	Interest Rate
General Improvement Bonds	\$ 555,000.00	\$4,105,000	5/19/09	4.00-5.00%
Total	\$555,000	4,105,000		

80033-14                      80033-15

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

Green Acres Loan	Debit	Credit	2010 Debt Service
OUTSTANDING JANUARY 1, 2009	80033-01	XXXXXXXXXXXX	\$ 1,893,644.80
ISSUED	80033-02	XXXXXXXXXXXX	
PAID	80033-03	\$ 245,745.00	XXXXXXXXXXXX
Repayment of Excess Loan Proceeds			
OUTSTANDING DECEMBER 31, 2009	80033-04	1,647,899.80	XXXXXXXXXXXX
		1,893,644.80	1,893,644.80
2010 LOAN MATURITIES	80033-05		\$ 256,894.00
2010 INTEREST ON LOANS*	80033-06		\$ 50,912.00
TOTAL 2010 DEBT SERVICE FOR WASTEWATER LOAN	80033-13		\$ 307,806.00
<b>GARDEN/GREEN TRUST LOAN</b>			
OUTSTANDING JANUARY 1, 2009	80033-07	XXXXXXXXXXXX	\$ 1,156,262.49
ISSUED	80033-08	XXXXXXXXXXXX	
PAID	80033-09	\$ 128,300.62	XXXXXXXXXXXX
OUTSTANDING DECEMBER 31, 2009	80033-10	1,027,961.87	XXXXXXXXXXXX
		\$ 1,156,262.49	\$ 1,156,262.49
2010 LOAN MATURITIES - ASSESSMENT LOANS	80033-11		\$ 130,879.00
2010 INTEREST ON LOANS*	80033-12	80033-12	\$ 19,909.00
TOTAL 2010 DEBT SERVICE FOR GREEN TRUST/GARDE	80033-13		\$ 150,788.00

**LIST OF LOANS ISSUED DURING 2009**

Purpose	2009 Maturity	Amount Issued	Date of Issue	Interest Rate
	NOT APPLICABLE			
Total	-	-		
	80033-14	80033-15		

# SCHEDULE OF BONDS ISSUED AND OUTSTANDING AND 2010 DEBT SERVICE FOR BOND

## TYPE I SCHOOL TERM BONDS

		Debit	Credit	2010 Debt Service
OUTSTANDING JANUARY 1, 2009	80034-01	xxxxxxxxxxxxx		<b>NOT APPLICABLE</b>
PAID	80034-02		xxxxxxxxxxxxx	
OUTSTANDING DECEMBER 31, 2009	80034-03		xxxxxxxxxxxxx	
2010 BOND MATURITIES - TERM BONDS	80034-04			
2010 INTEREST ON BONDS*	80034-05			

## TYPE I SCHOOL SERIAL BOND

OUTSTANDING JANUARY 1, 2009	80034-06			<b>NOT APPLICABLE</b>
ISSUED	80034-07	xxxxxxxxxxxxx		
PAID	80034-08		xxxxxxxxxxxxx	
OUTSTANDING DECEMBER 31, 2009	80034-09		xxxxxxxxxxxxx	
2010 INTEREST ON BONDS*	80034-10			
2010 BOND MATURITIES - SERIAL BONDS	80034-11			
<b>TOTAL "INTEREST ON BONDS - TYPE I SCHOOL DEBT SERVICE" (*ITEMS)</b>		80034-12		

## LIST OF BONDS ISSUED DURING 2009

Purpose	2010 Maturity -01	Amount Issued -02	Date of Issue	Interest Rate
<b>NOT APPLICABLE</b>				
Total	80035-			

## 2010 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

		Outstanding December 31, 2009	2010 Interest Requirement	2010 Principal
1. Emergency Notes	80036-			
2. Special Emergency Notes	80037-	\$ 192,200.00	\$ 2,210.30	\$ 120,800.00
3. Tax Anticipation Notes	80038-			
4. Interest on Unpaid State and County Tax	80039-			
5. EDA Loan Payable		\$ 47,344.00		\$ 20,716.00
6. MCIA		\$ 470,000.00	\$ 22,898.00	\$ 50,000.00





# 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. MCIA - ERIP Financing	\$ 470,000.00	\$ 50,000.00	\$ 22,893.00
2.			
3.			
4.			
5.			
Leases approved by LFB after July 1, 2007			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
<b>Total</b>			

80051-01                      80051-02  
(Do not crowd - add additional sheets)

# SCHEDULE OF IMPROVEMENT AUTHORIZATIONS [GENERAL CAPITAL FUND]

SEE ATTACHED

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2009		2009 Authorizations	Encumbrances Cancelled	Expended	Authorizations Cancelled	Balance - December 31, 2009	
	Funded	Unfunded					Funded	Unfunded
Ord. #5-2000 - Budd Lake Fire Storage Tanks	\$ 3,132.12						\$ 3,132.12	
Ord. #24-2000 - Various Improvements	33,008.40					\$ 33,008.40		
Ord. #27-2000 - New Connector Road	111,085.29						111,085.29	
Ord. #11-2001 - Various Improvements	13,116.95	\$ 11,244.95		\$ 43,425.41			13,116.95	\$ 11,244.95
Ord. #6-2002 - Supplemental Library Approp.	103,811.26	95,153.22		101,248.31	101,248.31		103,811.26	95,153.22
Ord. #37-2002 - Various Improvements		163,194.58		16,500.00	145,499.00		-	34,195.58
Ord. #48-02 - BLFD Tank Removal	49,356.35						49,356.35	
Ord. #23-04 - Various Sanitation Equipment				189.93	189.93		-	
Ord. #24-04 - Various Capital Improvements	4,710.00	10,462.98			2,672.33		2,037.67	10,462.98
Ord. #45-04 - Baptist Church Improvements	75,418.22			6,180.00			81,598.22	
Ord. #27-05 - Various Capital Improvements		92,827.62		17,787.34	13,328.64		-	97,286.32
Ord. #23-06 - Various Improvements	3,540.16	658.96		5,112.96	6,221.56	3,090.52	(0.00)	
Ord. #13-07 - Road Resurfacing	2,346.74			6,000.00	7,384.99		961.75	
Ord. #32-07 - Dog Park	1,215.14	261.93			1,098.36	378.71	0.00	
Ord. #33-07 - Various Improvements				599,964.00	599,964.00		-	
Ord. #46-08 - Various Improvements		577,544.26		402,016.33	818,609.95	78,000.00	0.00	82,950.64
Ord. #2-09 - Refunding Bond Ordinance			\$ 4,400,000.00			4,400,000.00		
<b>Sub-Total</b>	400,740.63	951,348.50	4,400,000.00	1,198,424.28	1,739,642.48	4,514,477.63	365,099.61	331,293.69

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

# 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 Authorizations	Encumbrances Cancelled	Expended	Authorizations Cancelled	Balance - December 31, 2009	
	Funded	Unfunded					Funded	Unfunded
Ord. #13-09 - Public Access Channel Imps.			\$ 7,000.00		\$ 7,000.00		-	
Ord. #18-09 - Various Improvements			717,743.00		340,771.98		-	\$ 376,971.02
							-	
							-	
							-	
							-	
							-	
							-	
							-	
							-	
							-	
							-	
							-	
							-	
							-	
							-	
<b>Total</b>	400,740.63	951,348.50	5,124,743.00	1,198,424.28	2,087,414.46	4,514,477.63	365,099.61	708,264.71

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



# GENERAL CAPITAL FUND

## SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

		Debit	Credit
Balance January 1, 2009	80030-01		
Received from 2009 Budget Appropriation*	80030-02		
Received from 2009 Emergency Appropriation*	80030-03		
		<b>NOT APPLICABLE</b>	
Appropriated to Finance Improvement Authorizations	80030-04		
Balance December 31, 2009	80030-05		
		\$ -	\$ -

\*The full amount of the 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
Ord. #13-09 - Cable Access	\$ 7,000.00		\$ 7,000.00	A.
Ord. #18-09 - Various Improvements	717,743.00	534,606.00	183,137.00	B.
Total 80032-00	\$ 724,743.00	\$ 534,606.00	\$ 190,137.00	\$ -

A. \$ 7,000.00 Reserve for Cable Access Channel Improvements

\$ 7,000.00

B. \$ 28,137.00 CIF  
       155,000.00 NJ DOT Grant

\$ 183,137.00

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

# GENERAL CAPITAL FUND

## STATEMENT OF CAPITAL SURPLUS

YEAR - 2009

		Debit	Credit
Balance January 1, 2009	80029-01	xxxxxxxxxxx	\$ 2,663.74
Premium on Sale of Bonds		xxxxxxxxxxx	
Funded Improvement Authorizations Cancelled		xxxxxxxxxxx	36,215.70
Reserve for Lights Cancelled			
Cancel DOT Grant - Ord. #23-06			
Appropriated to Finance Improvement Authorizations	80029-02		xxxxxxxxxxx
Appropriated to 2009 Budget Revenue	80029-03	2,663.74	xxxxxxxxxxx
Balance December 31, 2009	80029-04	36,215.70	xxxxxxxxxxx
		38,879.44	38,879.44

### BONDS ISSUED WITH A COVENANT OR COVENANTS

		NOT APPLICABLE
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 2009	\$ _____	
4. Amount of Interest on Bonds with a Covenant - 2009 Requirement	\$ _____	
5. Total of 3 and 4 - Gross Appropriation	\$ _____	
6. Less Amount of Special Trust Fund to be Used	\$ _____	
7. Net Appropriation Required		_____ NONE

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 2008 appropriation column.

**MUNICIPALITIES ONLY**

**IMPORTANT!**

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		\$ 88,388,382.24
2. Amount of Item 1 Collected in 2009 (*)	\$ 87,094,617.66	
3. Seventy (70) percent of Item 1		\$ 61,871,867.57

(\*) Including prepayments and overpayments applied

B.

- Did any maturities of bonded obligations or notes fall due during the year 2009 ?  
 Answer YES or NO           YES
- Have payments been made for all bonded obligations or notes due on or before  
 December 31, 2009?  
 Answer YES or NO           YES           If Answer is "NO" give details

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

C. Does the appropriation required to be included in the Fiscal Year 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		N/A
2. 4% of 2008 Tax Levy for all purposes: Levy -- \$ _____		\$ N/A
3. Cash Deficit - Year 2009		\$ N/A
4. 4% of 2009 Tax Levy for all purposes: Levy -- \$ _____		\$ N/A

E. <u>Unpaid</u>	<u>2008</u>	<u>2009</u>	<u>Total</u>
1. State Taxes	<u>          N/A          </u>	<u>          N/A          </u>	<u>          N/A          </u>
2. County Taxes	<u>          N/A          </u>	<u>          N/A          </u>	<u>          N/A          </u>
3. Amounts due Special Districts	<u>          N/A          </u>	<u>          N/A          </u>	<u>          N/A          </u>
4. Amounts due School Districts for Local School Tax	<u>          N/A          </u>	<u>          N/A          </u>	<u>          N/A          </u>

**SHEETS 40 TO 82, 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 PLEGGED TO LIABILITIES AND SURPLUS

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

\*Show as red figure

# SCHEDULE OF WATER UTILITY BUDGET - 2009

## BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated 91301-	\$ 357,079.00	\$ 357,079.00	-
Operating Surplus Anticipated with Consent of Director of Local Govt. Services 91302-			
Rents 91303-	1,275,000.00	1,314,343.01	\$ 39,343.01
Fire Hydrant Service 91304-			-
Miscellaneous 91305-	100,000.00	92,464.53	(7,535.47) *
Water Capital Fund Balance	15,000.00	15,000.00	-
Added by N.J.S. 40A:4-87:(List)	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Subtotal	1,747,079.00	1,778,886.54	31,807.54
Deficit (General Budget)** 91306-			
91307-	\$ 1,747,079.00	\$ 1,778,886.54	\$ 31,807.54

\*\*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:		*****
Adopted Budget		\$ 1,747,079.00
Added by N.J.S. 40A:4-87		
Emergency		
Total Appropriations		1,747,079.00
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpenditures		1,747,079.00
Deduct Expenditures:		
Paid or Charged	\$ 1,668,109.80	
Reserved	49,501.70	
Surplus (General Budget)**		
Total Expenditures		1,717,611.50
Unexpended Balance Canceled (See Footnote)		\$ 29,467.50

**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:**

**NOT APPLICABLE**

Revenue Realized	*****	
Budget Revenue (Not Including "Deficit (General Budget)")		
Miscellaneous Revenue Not Anticipated		
2008 Appropriation Reserves Canceled*		
Total Revenue Realized		
Expenditures:		*****
Appropriations (Not Including "Surplus (General Budget)")		*****
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)**		
Balance of "Results of 2009 Operation"		
Remainder = ("Excess in Operations") - Sheet 4b)		
Deficit		
Anticipated Revenue - Deficit (General Budget)**		
Balance of "Results of 2009 Operation"		
Remainder = ("Operating Deficit - to Trial Balance" - Sheet 4c)		

**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 2008:

2008 Appropriation Reserves Canceled in 2009	\$ 17,237.63	
Less: Anticipated Deficit in 2008 Budget - Amount Received and Due from Current Fund - If none, enter "None"	NONE	
*Excess (Revenue Realized)	\$ 17,237.63	

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

## RESULTS OF 2009 OPERATIONS - WATER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxxxxx	\$ 31,807.54
Unexpended Balances of Appropriations Cancelled	xxxxxxxxxxx	29,467.50
Miscellaneous Revenue Not Anticipated	xxxxxxxxxxx	
Unexpended Balances of 2008 Appropriation Reserves*	xxxxxxxxxxx	17,237.63
Deficit in Anticipated Revenue		xxxxxxxxxxx
	-	xxxxxxxxxxx
Operating Deficit - To Trial Balance	xxxxxxxxxxx	
Excess in Operations - to Operating Surplus	78,512.67	xxxxxxxxxxx
*See restriction in amount on Sheet 45, SECTION 2	\$ 78,512.67	\$ 78,512.67

### OPERATING SURPLUS - WATER UTILITY

	Debit	Credit
Balance, January 1, 2009	xxxxxxxxxxx	\$ 658,088.16
Excess in Results of 200\5 Operations	xxxxxxxxxxx	78,512.67
Amount Appropriated in 2009 Budget - Cash	\$ 357,079.00	
Amount Appropriated in 2009 Budget with Prior Written		xxxxxxxxxxx
Consent of Director of Local Government Services		xxxxxxxxxxx
Balance, December 31, 2009	379,521.83	xxxxxxxxxxx
	\$ 736,600.83	\$ 736,600.83

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

Cash		\$ 500,683.59
Investments		
Interfund Accounts Receivable		
Subtotal		500,683.59
Deduct Cash Liabilities Marked with "C" on Trial Balance		121,161.76
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		379,521.83
Other Assets Pledged to Operating Surplus*		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		NONE
		379,521.83

# 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		\$ 50,044.38
Increased by:		
Water Rents Levied		1,303,413.75
		1,353,458.13
Decreased by:		
Collections	\$ 1,314,343.01	
Overpayments applied		
Transfer to Water Liens		
Other - Cancellations	57.04	
		1,314,400.05
Balance, December 31, 2009		\$ 39,058.08

## SCHEDULE OF WATER UTILITY LIENS

Balance, December 31, 2008		
Increased by:		
Transfers from Accounts Receivable	\$	
Penalties and Costs	\$ N/A	
Other	\$	
Decreased by:		
Collections	\$	
Other	\$	
Balance, December 31, 2009		\$0

# 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>	<u>Amount Dec. 31, 2008 per Audit Report</u>	<u>Amount in 2009 Budget</u>	<u>Amount Resulting from 2009</u>	<u>Balance as of Dec. 31, 2009</u>
1.	Emergency Authorization -*	\$	\$	\$	\$
2.	Ban Interest Accruals			\$	\$
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.		NOT	
3.		APPLICABLE	
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.		NOT		\$	\$
3.		APPLICABLE		\$	\$
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	*****		
Issued	*****		
<b>NOT APPLICABLE</b>			
Paid		*****	
Outstanding, December 31, 2009	-	*****	
	\$ -	\$ -	
2010 Bond Maturities - Assessment Bonds			
2010 Interest on Bonds*			
<b>WATER UTILITY CAPITAL BONDS</b>			
Outstanding, January 1, 2009	*****	\$ 1,793,000.00	
Issued	*****		
Paid	\$ 380,000.00	*****	
Outstanding, December 31, 2009	1,413,000.00	*****	
	\$ 1,793,000.00	\$ 1,793,000.00	
2010 Bond Maturities - Capital Bonds			
			\$ 410,000.00
2010 Interest on Bonds*			
			\$ 42,613.00

## INTEREST ON BONDS - WATER UTILITY BUDGET

2010 Interest on Bonds (*Items)	\$ 42,613.00	
Less: Interest Accrued to 12/31/2009 (Trial Balance)		13,334.25
Subtotal		29,278.75
Add: Interest to be Accrued as of 12/31/2010		9,832.67
Required Appropriation 2010		\$ 39,111.42

## LIST OF BONDS ISSUED DURING 2009

Purpose	2010 Maturity	Amount Issued	Date of Issue	Interest Rate
	NONE			

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

	Debit	Credit	2009 Debt Service
Outstanding, January 1, 2009	*****		
Issued	*****		
<b>NOT APPLICABLE</b>			
Paid		*****	
Outstanding, December 31, 2009		*****	
	\$ -	\$ -	
2010 Loan Maturities			
2010 Interest on Loans*			
<b>WATER UTILITY _____ LOAN</b>			
Outstanding, January 1, 2009	*****		
Issued	*****		
Paid	<b>NOT APPLICABLE</b>	*****	
Outstanding, December 31, 2009		*****	
	\$ -	\$ -	
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	<b>NOT APPLICABLE</b>
Add: Interest to be Accrued as of 12/31/2010	
Required Appropriation 2010	0

**LIST OF LOANS ISSUED DURING 2009**

Purpose	2009 Maturity	Amount Issued	Date of Issue	Interest Rate
<b>NOT APPLICABLE</b>				
	NONE			

# 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.A. 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.

(A) Note to be permanently financed in 2010 via bonds.

## INTEREST ON NOTES - WATER UTILITY BUDGET

2010 Interest on Notes	\$ -
Less: Interest Accrued to 12/31/2009 (Trial Balance)	\$ -
Subtotal	\$ -
Add: Interest to be Accrued as of 12/31/2010	NONE (A)
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.	NOT							
4.	APPLICABLE							
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
15.			NONE					

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.	NOT		
4.	APPLICABLE		
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
Total		80051-01	80051-02

(Do not crowd - add additional sheets)

# SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (WATER CAPITAL FUND)

SEE ATTACHED

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2009		2009 Authorizations	Encumbrances Cancelled/ Refunds	Expenditures	Authorizations Cancelled	Balance - December 31, 2009	
	Funded	Unfunded					Funded	Unfunded
	Ord. 31-05 - Various Improvements							
Ord. 12-06 - Various Improvements				10,425.00			\$ 10,075.00	\$ 350.00
Ord. 25-07 - Various Improvements	\$ 607,950.63	\$ 300.00		603.22	\$ 54,509.02		554,044.83	300.00
Ord. 26-08 - Flanders Well #2		885,362.50						885,362.50
Ord. 40-08 - Various Improvements		332,810.00						332,810.00
Ord. 17-09 - Water System Interconn.			\$ 382,200.00		1,282.20			380,917.80
Ord. 19-07 - Various Improvements			225,000.00		40,466.75			184,533.25
<b>Total</b>	\$ 607,950.63	\$ 1,218,472.50	\$ 607,200.00	\$ 16,810.47	\$ 96,257.97	\$ 5,782.25	\$ 564,119.83	\$ 1,784,273.55

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	*****	\$ 5,750.00
Received from 2008 Budget Appropriation*	*****	11,250.00
	*****	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	*****	
	*****	*****
List by Improvements - Direct Charges Made for Preliminary Costs:		*****
		*****
		*****
		*****
		*****
		*****
		*****
		*****
Appropriated to Finance Improvement Authorizations	\$ 11,250.00	*****
		*****
Balance, December 31, 2009	5,750.00	*****
	\$ 17,000.00	\$ 17,000.00

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

NOT APPLICABLE	Debit	Credit
Balance, January 1, 2009	*****	
Received from 2009 Budget Appropriation*	*****	
Received from 2009 Emergency Appropriation*	*****	
Appropriated to Finance Improvement Authorizations		*****
		*****
Balance, December 31, 2009		*****
	\$ -	\$ -

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

**WATER 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
Ord. #17-09 - NJEIT Intel.	\$ 382,200.00	\$ 382,200.00		
Ord. #19-09 - Various Improveme	225,000.00	213,750.00	\$ 11,250.00	
	\$ 607,200.00	\$ 595,950.00	\$ 11,250.00	\$ -

\* Capital Improvement Fund

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

**YEAR 2009**

	Debit	Credit
Balance, January 1, 2009		\$ 15,000.00
Premium on Sale of Bonds		
Funded Improvement Authorizations Canceled		5,782.25
Appropriated to Finance Improvement Authorizations		
Appropriated to 2009 Budget Revenue	\$ 15,000.00	
Balance, December 31, 2009	\$ 5,782.25	
	\$ 20,782.25	\$ 20,782.25





# ANALYSIS OF SEWER UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS PLEGED 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	Interest Earned	Interfunds		
Assessment Serial Bond Issues:	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
Serial Bonds and Loans Payable	\$ 1,837,703.95	\$ 1,006,218.24				\$ 1,547,021.88	\$ 1,296,900.31
Assessment Bond Anticipation Note Issues:	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
Due Sewer Operating			\$ 5,243.03			5,243.03	
Due Current Fund				\$ 3,040,000.00		3,040,000.00	
Other Liabilities							
Trust Surplus							
Less Assets "Unfinanced"	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
	\$ 1,837,703.95	\$ 1,006,218.24	\$ -	\$ 5,243.03	\$ 3,040,000.00	\$ 4,592,264.91	\$ 1,296,900.31

\*Show as red figure

# SCHEDULE OF SEWER UTILITY BUDGET - 2009

## BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	\$ 893,968.00	\$ 893,968.00	
Operating Surplus Anticipated with Consent of Director of Local Govt. Services			
Rents	3,300,000.00	3,754,512.80	\$ 454,512.80
Miscellaneous	150,000.00	66,409.50	(83,590.50)
BOE Reimbursement	70,000.00	82,495.52	12,495.52
Interest on Assessments	135,000.00	138,429.59	3,429.59
Sewer Capital Improvement Fund	229.00	229.23	0.23
Added by N.J.S. 40A:4-87:(List)	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
Subtotal	4,549,197.00	4,936,044.64	386,847.64
Deficit (General Budget)**	91306-		
	91307-	\$ 4,549,197.00	\$ 386,847.64

\*\*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:		*****
Adopted Budget		\$ 4,549,197.00
Added by N.J.S. 40A:4-87		
Emergency		
Total Appropriations		4,549,197.00
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpenditures		4,549,197.00
Deduct Expenditures:		
Paid or Charged	\$ 4,178,130.40	
Reserved	54,729.08	
Surplus (General Budget)**		
Total Expenditures		4,232,859.48
Unexpended Balance Canceled (See Footnote)		\$ 316,337.52

**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"



## RESULTS OF 2009 OPERATIONS - SEWER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxxxxx	\$ 386,847.64
Unexpended Balances of Appropriations Cancelled	xxxxxxxxxxx	316,337.52
Miscellaneous Revenue Not Anticipated	xxxxxxxxxxx	
Unexpended Balances of 2008 Appropriation Reserves*	xxxxxxxxxxx	51,072.46
Deficit in Anticipated Revenue		xxxxxxxxxxx
Operating Deficit - To Trial Balance		xxxxxxxxxxx
Excess in Operations - to Operating Surplus	\$ 754,257.62	xxxxxxxxxxx
*See restriction in amount on Sheet 45, SECTION 2	\$ 754,257.62	\$ 754,257.62

### OPERATING SURPLUS - SEWER UTILITY

	Debit	Credit
Balance, January 1, 2009	xxxxxxxxxxx	\$ 2,392,755.99
Excess in Results of 2009 Operations	xxxxxxxxxxx	754,257.62
Amount Appropriated in 2009 Budget - Cash	\$ 893,968.00	
Amount Appropriated in 2009 Budget with Prior Written		xxxxxxxxxxx
Consent of Director of Local Government Services		xxxxxxxxxxx
Balance, December 31, 2009	2,253,045.61	xxxxxxxxxxx
	\$ 3,147,013.61	\$ 3,147,013.61

### ANALYSIS OF BALANCE, DECEMBER 31, 2009 (FROM SEWER UTILITY - TRIAL BALANCE)

Cash		\$ 2,677,507.07
Investments		
Interfund Accounts Receivable		
Subtotal		2,677,507.07
Deduct Cash Liabilities Marked with "C" on Trial Balance		424,461.46
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		2,253,045.61
Other Assets Pledged to Operating Surplus*		
Deferred Charges #		
Operating Deficit #	-	
Total Other Assets		-
		\$ 2,253,045.61

# 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 SEWER UTILITY ACCOUNTS RECEIVABLE

Balance, December 31, 2008		<u>\$ 503,154.11</u>
Increased by:		
Sewer Rents Levied		<u>3,566,783.22</u>
	Subtotal	4,069,937.33
Decreased by:		
Collections	<u>\$ 3,754,512.80</u>	
Overpayments applied	<u>\$</u>	
Transfer to Sewer Liens	<u>\$ 3,633.02</u>	
Other - Cancellations	<u>\$ 77,302.89</u>	
		<u>3,835,448.71</u>
Balance, December 31, 2009		<u>\$ 234,488.62</u>

## SCHEDULE OF SEWER UTILITY LIENS

Balance, December 31, 2008		<u>\$ 1,628.45</u>
Increased by:		
Transfers from Accounts Receivable	<u>\$ 3,633.02</u>	
Penalties and Costs	<u>\$ 177.52</u>	
Other	<u>\$</u>	
		<u>3,810.54</u>
		5,438.99
Decreased by:		
Collections	<u>\$</u>	
Other - Foreclosure	<u>1866.45</u>	
		<u>1,866.45</u>
Balance, December 31, 2009		<u>\$ 3,572.54</u>

# DEFERRED CHARGES

## - MANDATORY CHARGES ONLY -

### SEWER UTILITY FUND

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

	<u>Caused By</u>	<u>Amount Dec. 31, 2008 per Audit Report</u>	<u>Amount in 2009 Budget</u>	<u>Amount Resulting from 2009</u>	<u>Balance as of Dec. 31, 2009</u>
1.	Emergency Authorization -*	\$ _____	\$ _____	\$ _____	\$ _____
2.		\$ _____	\$ _____	\$ _____	\$ _____
3.		\$ _____	\$ _____	\$ _____	\$ _____
4.		\$ _____	\$ _____	\$ _____	\$ _____
5.	<b>NOT APPLICABLE</b>	\$ _____	\$ _____	\$ _____	\$ _____
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.		<b>NOT</b>	_____
4.		<b>APPLICABLE</b>	_____
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

## SEWER UTILITY ASSESSMENT BONDS

	Debit	Credit	2010 Debt Service
Outstanding, January 1, 2009	*****	\$ 763,000.00	
Issued	*****		
Paid	\$ 95,000.00	*****	
Outstanding, December 31, 2009	668,000.00	*****	
	\$ 763,000.00	\$ 763,000.00	
2010 Bond Maturities - Assessment Bonds			\$ 95,000.00
2010 Interest on Bonds*		SEE BELOW	
<b>SEWER UTILITY CAPITAL BONDS</b>			
Outstanding, January 1, 2009	*****	\$ 2,932,000.00	
Issued	*****		
Paid	\$ 335,000.00	*****	
Outstanding, December 31, 2009	2,597,000.00	*****	
	\$ 2,932,000.00	\$ 2,932,000.00	
2010 Bond Maturities - Capital Bonds			330,000.00
2010 Interest on Bonds*		\$ 146,226.00	

## INTEREST ON BONDS - SEWER UTILITY BUDGET

2010 Interest on Bonds (*Items)	\$ 146,226.00	
Less: Interest Accrued to 12/31/07 (Trial Balance)	54,834.75	
Subtotal	91,391.25	
Add: Interest to be Accrued as of 12/31/08	48,459.75	
Required Appropriation 2010		\$ 139,851.00

## LIST OF BONDS ISSUED DURING 2009

Purpose	2010 Maturity	Amount Issued	Date of Issue	Interest Rate
NOT APPLICABLE				

# SCHEDULE OF LOANS ISSUED AND OUTSTANDING AND 2010 DEBT SERVICE FOR LOANS

## SEWER ASSESSMENT UTILITY LOAN

	Debit	Credit	2010 Debt Service
Outstanding, January 1, 2009	*****	\$ 8,476,886.12	
Issued	*****		
Paid	\$ 1,452,021.88	*****	
Outstanding, December 31, 2009	7,024,864.24	*****	
	\$ 8,476,886.12	\$ 8,476,886.12	
2010 Loan Maturities			\$ 1,499,830.00
2010 Interest on Loans*		\$ 175,318.00	
<b>SEWER CAPITAL UTILITY LOAN</b>			
Outstanding, January 1, 2009	*****	\$ 500,695.52	
Issued	*****		
Paid	\$ 66,973.18	*****	
Project Credit			
Outstanding, December 31, 2009	433,722.34	*****	
	\$ 500,695.52	\$ 500,695.52	
2010 Bond Maturities - Capital Bonds			\$ 65,860.00
2010 Interest on Loans*		\$ 15,488.00	

## INTEREST ON LOANS - SEWER UTILITY BUDGET

2010 Interest on Loans (*Items)	\$ 190,806.00	
Less: Interest Accrued to 12/31/2009 (Trial Balance)	87,552.50	
Subtotal	103,253.50	
Add: Interest to be Accrued as of 12/31/2010	68,915.83	
Required Appropriation 2010		\$ 172,169.33

## LIST OF LOANS ISSUED DURING 2009

Purpose	2010 Maturity	Amount Issued	Date of Issue	Interest Rate
	NONE			





# 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.	NOT		
4.	APPLICABLE		
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
Total		80051-01	80051-02

(Do not crowd - add additional sheets)



**SEWER UTILITY CAPITAL FUND  
SCHEDULE OF CAPITAL IMPROVEMENT FUND**

	Debit	Credit
Balance, January 1, 2009	*****	\$ 229.23
Received from 2009 Budget Appropriation*	*****	
	*****	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	*****	
	*****	*****
List by Improvements - Direct Charges Made for Preliminary Costs:		*****
		*****
		*****
		*****
		*****
		*****
		*****
		*****
Appropriated to Finance Improvement Authorizations		*****
Appropriated as 2009 Budget Revenue	\$ 229.23	*****
Balance, December 31, 2009		*****
	\$ 229.23	\$ 229.23

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

NOT APPLICABLE	Debit	Credit
Balance, January 1, 2009	*****	
Received from 2009 Budget Appropriation*	*****	
Received from 2009 Emergency Appropriation*	*****	
Appropriated to Finance Improvement Authorizations		*****
		*****
Balance, December 31, 2009		*****
	NONE	NONE

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







# ANALYSIS OF RECREATION UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS PLEGGED 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	XXXXXX	XXXXXX		
Assessment Serial Bond Issues:	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
Assessment Bond Anticipation Note Issues:	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
		<b>NOT APPLICABLE</b>					
Other Liabilities							
Trust Surplus							
Less Assets "Unfinanced"*	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

\*Show as red figure

# SCHEDULE OF RECREATION UTILITY BUDGET - 2009

## BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated 01	\$ 100,000.00	\$ 100,000.00	
Operating Surplus Anticipated with Consent 02 of Director of Local Govt. Services			
Additional New Programs	138,931.00	14,963.87	\$ (123,967.13)
New Programs	75,000.00	75,000.00	
Program Fees	260,000.00	260,000.00	
Added by N.J.S. 40A:4-87:(List)	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Sewer Assessment Surplus	-	-	
Subtotal	573,931.00	449,963.87	(123,967.13)
Deficit (General Budget)** 06			
	\$ 573,931.00	\$ 449,963.87	\$ (123,967.13)

\*\*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:	*****
Adopted Budget	\$ 573,931.00
Added by N.J.S. 40A:4-87	
Emergency	
Total Appropriations	573,931.00
Add: Overexpenditures (See Footnote)	
Total Appropriations and Overexpenditures	573,931.00
Deduct Expenditures:	
Paid or Charged	\$ 360,521.03
Reserved	31,524.97
Surplus (General Budget)**	
Total Expenditures	392,046.00
Unexpended Balance Canceled (See Footnote)	\$ 181,885.00

**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 RECREATION UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2009 Recreation 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	*****	
Budget Revenue (Not Including "Deficit (General Budget)")		
Miscellaneous Revenue Not Anticipated		
2008 Appropriation Reserves Canceled*		
(Excess Revenue Realized)		
<b>Total Revenue Realized</b>		
Expenditures:		*****
Appropriations (Not Including "Surplus (General Budget)")		*****
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"		
<b>Total Expenditures - As Adjusted</b>		
Excess		
Budget Appropriation - Surplus (General Budget)**		
Balance of "Results of 2009 Operation"		
Remainder =		
("Excess in Operations") - Sheet 60)		
Deficit		
Anticipated Revenue - Deficit (General Budget)**		
Balance of "Results of 2009 Operation"		
Remainder =		
("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 Recreation Utility for 2008:

2008 Appropriation Reserves Canceled in 2009	\$	15,691.64
Less: Anticipated Deficit in 2008 Budget - Amount Received and Due from Current Fund - If none, enter "None"		NONE
<b>*Excess (Revenue Realized)</b>	<b>\$</b>	<b>15,691.64</b>

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

# RESULTS OF 2009 OPERATIONS - RECREATION UTILITY

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxxxxx	
Unexpended Balances of Appropriations Cancelled	xxxxxxxxxxx	\$ 181,885.00
Miscellaneous Revenue Not Anticipated	xxxxxxxxxxx	1,128.75
Unexpended Balances of 2008 Appropriation Reserves*	xxxxxxxxxxx	15,691.64
Deficit in Anticipated Revenue	\$ 123,967.13	xxxxxxxxxxx
Operating Deficit - To Trial Balance		
Excess in Operations - to Operating Surplus	74,738.26	xxxxxxxxxxx
*See restriction in amount on Sheet 59, SECTION 2	\$ 198,705.39	\$ 198,705.39

## OPERATING SURPLUS - RECREATION UTILITY

	Debit	Credit
Balance, January 1, 2009	xxxxxxxxxxx	\$ 142,693.14
Excess in Results of 2009 Operations	xxxxxxxxxxx	74,738.26
Amount Appropriated in 2009 Budget - Cash	\$ 100,000.00	
Amount Appropriated in 2009 Budget with Prior Written		xxxxxxxxxxx
Consent of Director of Local Government Services		xxxxxxxxxxx
Balance, December 31, 2009	117,431.40	xxxxxxxxxxx
	217,431.40	217,431.40

## ANALYSIS OF BALANCE, DECEMBER 31, 2009 (FROM RECREATION UTILITY - TRIAL BALANCE)

Cash		\$ 154,451.37
Investments		
Interfund Accounts Receivable		
Subtotal		154,451.37
Deduct Cash Liabilities Marked with "C" on Trial Balance		37,019.97
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		117,431.40
Other Assets Pledged to Operating Surplus*		
Deferred Charges #		
Operating Deficit #	-	
Total Other Assets		NONE
		\$ 117,431.40

# 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 RECREATION UTILITY ACCOUNTS RECEIVABLE

Balance, December 31, 2008 NONE

Increased by:

Sewer Rents Levied                     

Decreased by:

Collections                     

Overpayments applied \$                    

Transfer to Sewer Liens \$                    

Other                     

Balance, December 31, 2009 NONE

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## SCHEDULE OF RECREATION UTILITY LIENS

Balance, December 31, 2008 \$ NONE

Increased by:

Transfers from Accounts Receivable \$                    

Penalties and Costs \$                    

Other \$                    

Decreased by:

Collections \$                    

Other \$                    

Balance, December 31, 2009 \$ NONE

# DEFERRED CHARGES

## - MANDATORY CHARGES ONLY -

### RECREATION UTILITY FUND

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

	<u>Caused By</u>	<u>Amount Dec. 31, 2008 per Audit Report</u>	<u>Amount in 2009 Budget</u>	<u>Amount Resulting from 2009</u>	<u>Balance as of Dec. 31, 2009</u>
1.	Emergency Authorization -*	\$	\$	\$	\$
2.		\$	\$	\$	\$
3.		\$	\$	\$	\$
4.	<b>NOT</b>	\$	\$	\$	\$
5.	<b>APPLICABLE</b>	\$	\$	\$	\$
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.		NOT	
4.		APPLICABLE	
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  
RECREATION UTILITY ASSESSMENT BONDS**

NOT APPLICABLE	Debit	Credit	2010 Debt Service
Outstanding, January 1, 2009	*****		
Issued	*****		
Paid		*****	
Outstanding, December 31, 2009		*****	
	-	-	
2010 Bond Maturities - Assessment Bonds			-
2010 Interest on Bonds*			
<b>RECREATION UTILITY CAPITAL BONDS</b>			
Outstanding, January 1, 2009	*****		
Issued	*****		
Paid	NOT APPLICABLE	*****	
Outstanding, December 31, 2009		*****	
2010 Bond Maturities - Capital Bonds			
2010 Interest on Bonds*			

**INTEREST ON BONDS - RECREATION UTILITY BUDGET**

2010 Interest on Bonds (*Items)	
Less: Interest Accrued to 12/31/2009 (Trial Balance)	
Subtotal	NOT APPLICABLE
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
NOT APPLICABLE				

# SCHEDULE OF LOANS ISSUED AND OUTSTANDING AND 2010 DEBT SERVICE FOR LOANS

## RECREATION UTILITY LOAN

NOT APPLICABLE	Debit	Credit	2010 Debt Service
Outstanding, January 1, 2009	*****		
Issued	*****		
Paid		*****	
Outstanding, December 31, 2009		*****	
2010 Loan Maturities			
2010 Interest on Bonds*			
<b>RECREATION UTILITY LOANS</b>			
Outstanding, January 1, 2009	*****		
Issued	*****		
Paid	NOT APPLICABLE	*****	
Outstanding, December 31, 2009	\$ -	*****	
	\$ -	\$ -	
2010 Loan Maturities			
2010 Interest on Loans*			

### INTEREST ON LOANS - RECREATION UTILITY BUDGET

2010 Interest on Loans (*Items)	\$ -	
Less: Interest Accrued to 12/31/2009 (Trial Balance)		
Subtotal	NOT APPLICABLE	-
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
NOT APPLICABLE				



# DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

1. 2. 3. 4. 5. 6. 7. 8. 9. 10. 11. 12. 13. 14. 15.	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 **	
	NOT								
	APPLICABLE								
				NONE					

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.	NOT			
4.	APPLICABLE			
5.				
6.				
7.				
8.				
9.				
10.				
11.				
12.				
13.				
14.				
Total			80051-01	80051-02

(Do not crowd - add additional sheets)



**RECREATION UTILITY CAPITAL FUND  
SCHEDULE OF CAPITAL IMPROVEMENT FUND**

NOT APPLICABLE	Debit	Credit
Balance, January 1, 2009	*****	
Received from 2009 Budget Appropriation*	*****	
	*****	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	*****	
	*****	*****
List by Improvements - Direct Charges Made for Preliminary Costs:		*****
		*****
		*****
		*****
		*****
		*****
		*****
		*****
Appropriated to Finance Improvement Authorizations	-	*****
		*****
Balance, December 31, 2009	-	*****
	\$ -	\$ -

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

NOT APPLICABLE	Debit	Credit
Balance, January 1, 2009	*****	
Received from 2009 Budget Appropriation*	*****	
Received from 2009 Emergency Appropriation*	*****	
Appropriated to Finance Improvement Authorizations		*****
		*****
Balance, December 31, 2009		*****
	\$ -	\$ -

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



# 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".

## INDEX

- 1, 1a & 1b. Certification and Affidavit
- 1c Municipal Budget Local Examination Certification
- 1d Report of Federal and State Financial Assistance Expenditures of Awards
- 2 Instructions and Certification
- 3, 3a & 3b. Trial Balance - Current Fund
- 4 Trial Balance - Public Assistance Fund
- 5 Trial Balance - Federal and State Funds
6. & 6b. Trial Balance - Trust Funds/Schedule of Trust Fund Reserves
- 6a. Municipal Public Defender Certification - P.L. 1997, C256
- 7 Analysis of Trust Assessment Cash and Investments Pledged to Liabilities and Surplus
- 8 Trial Balance - Capital Fund
- 9 & 9a. Cash Reconciliation
10. Federal and State Grants Receivable
- 11 & 11a. Appropriated Reserves for Federal and State Grants
12. Unappropriated Reserves for Federal and State Grants
13. Local District School Tax - Municipal Open Space Tax
14. Regional School Tax - Regional High School Tax
15. County Taxes Payable - Special District Taxes
16. Reserves for State and Federal Aid for Library Services
17. & 17a. General Budget Revenues
17. Allocation of Current Tax Collections
18. General Budget Appropriations
18. Emergency Appropriations for Local District School Purposes
19. Results of 2009 Operation - Current Fund
20. Schedule of Miscellaneous Revenues Not Anticipated
21. Surplus Account and Analysis of Balance
22. Current Tax Levy
- 22a. Accelerated Tax Sale/Tax Levy Sale Chapter 99 To Calculate Underlying Tax Collection Rate for 2009
23. Due from/to State of New Jersey for Senior Citizens and Veterans Deductions
24. Reserve for Tax Appeals Pending - (N.J.S.A. 54:3-37)
25. Municipal Budget - Computation of "Reserve for Uncollected Taxes" and "Amount to be Raised by Taxation"
- 25a. Accelerated Tax Sale - Chapter 99. Calculation to Utilize Proceeds in Current Budget as Deduction to Reserve for Uncollected Taxes Appropriation
26. Delinquent Taxes and Tax Title Liens
27. Foreclosed Property; Contract Sales; Mortgage Sales
28. Deferred Charges and List of Judgments - Current
29. Emergency - Tax Map; Revaluation; Master Plan; Revisions and Codification of Ordinance; Drainage Maps for Flood Control; Preliminary Studies, etc. for Sanitary Sewer Systems, Municipal Consolidation Act; Flood or Hurricane Damage
30. Emergency - Damage to Roads and Bridges by Snow, Ice, etc.; Public Exigencies Caused by Civil Disturbances
31. & 31a. Summary Statement of Debt Service Requirements - Municipal (or County)
32. Summary Statement of Debt Service Requirements - School - Type I and Current
33. Debt Service for Notes (Other than Assessment Notes)
34. Debt Service for Assessment Notes
- 35 & 35a. Improvement Authorizations
36. Capital Improvement Fund
37. Down Payment
37. Capital Improvements Authorized in 2009
38. General Capital Surplus, Bond Covenants
39. Required Information (N.J.S.A. 52:27BB-55 as amended by Chap. 211, P.L. 1981)

## UTILITIES ONLY

40. Instruction
- 41, 55 & 69. Trial Balance - Utility Fund
- 42, 56 & 70 Trial Balance - Utility Assessment Trust Funds
- 43, 57 & 71 Analysis of Utility Assessment Trust Cash and Investments Pledged to Liabilities and Surplus
- 44, 58 & 72 Utility Revenues and Appropriations
- 45, 59 & 73 2009 Utility Operations
- 46, 60 & 74 Results of Operation, Operating Surplus and Analysis
- 47, 61 & 75 Utility Accounts Receivable; Utility Liens
- 48, 62 & 76 Deferred Charges and List of Judgments - Utility
- 49, 63 & 77 Summary Statement of Debt Service Requirements
- 49a, 63a & 78a Summary Statement of Loan Requirements
- 50, 64 & 78 Debt Service for Utility Notes (Other than Utility Assessment Notes)
- 51, 65 & 79 Debt Service for Utility Assessment Notes
- 52, 66 & 80 Improvement Authorizations (Utility Capital)
- 53, 67 & 81 Capital Improvement Fund and Down Payments
- 54, 68 & 82 Utility Capital Improvements Authorized in 2009; Utility Capital Surplus