

**ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2010  
(UNAUDITED)**

POPULATION LAST CENSUS 11,593  
NET VALUATION TAXABLE 2010 2,269,352,464  
MUNICIPAL CODE 0417

**FIVE DOLLARS PER DAY PENALTY IF NOT FILED BY:  
COUNTIES - JANUARY 26, 2011  
MUNICIPALITIES - FEBRUARY 10, 2011**

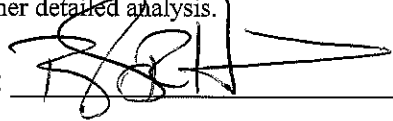
**ANNUAL FINANCIAL STATEMENT REQUIRED TO BE FILED UNDER NEW JERSEY STATUTES ANNOTATED 40A:5-12, AS AMENDED, COMBINED WITH INFORMATION REQUIRED PRIOR TO CERTIFICATION OF BUDGETS BY THE DIRECTOR OF BUDGETS BY THE DIRECTOR OF THE DIVISION OF LOCAL GOVERNMENT SERVICE.**

**BOROUGH OF HADDONFIELD, COUNTY OF CAMDEN**

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

	Date	Examined By:	
1			Preliminary Check
2			Examined

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

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

Title: Registered Municipal Accountant

(This MUST be signed by Chief Financial Office, 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 not 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, Terry Henry, am the Chief Financial Officer, License #186, of the Borough of Haddonfield, County of Camden and that the statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as at December 31, 2010, 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, 2010.

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

Title: Chief Financial Officer

Address: P.O. Box 25, Haddonfield, New Jersey

Phone Number: (856) 429 - 4700

**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.**

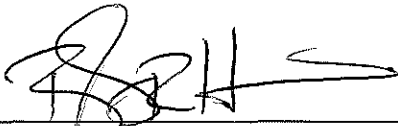
**THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:**

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

I have prepared the post-closing trial balances, related statements and analysis included in the accompanying Annual Financial Statement from the books of account and records made available to me by the Borough of Haddonfield as of December 31, 2010, 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 2010 is not in substantial compliance with the requirements of the State of New Jersey, Department of Community Affairs, Division of Local Government Services. Had I performed additional procedures or had I made an examination of the financial statements in accordance with generally accepted auditing standards, other matters might have come to my attention that would have been reported to the governing body and the Division. This Annual Financial Statement relates only to the accounts and items prescribed by the Division and does not extend to the financial statements of the municipality/county, taken as a whole.

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



\_\_\_\_\_  
(Registered Municipal Accountant)

\_\_\_\_\_  
HOLMAN & FRENIA, P. C.

(Firm Name)

\_\_\_\_\_  
618 Stokes Road, Medford, New Jersey 08055

(Address)

\_\_\_\_\_  
Telephone Number (609)-953-0612

(Phone Number)

Certified by me

This 9<sup>TH</sup> day of February 2011

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

\_\_\_\_\_

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 2010 as required under *N.J.A.C.5:23-4.17*.

Printed Name:

\_\_\_\_\_

Signature:

\_\_\_\_\_

Certificate #:

\_\_\_\_\_

Date:

\_\_\_\_\_

**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 charged **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:4-45ee*
10. The municipality will not apply for Extraordinary Aid for 2011.

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: Haddonfield Borough  
Chief Financial Officer: Terry Henry  
Signature: \_\_\_\_\_  
Certificate #: #186  
Date: \_\_\_\_\_

**CERTIFICATION OF NON-QUALIFYING MUNICIPALITY**

The undersigned certifies that this municipality does not meet item(s) # \_\_\_\_\_ of the criteria above and therefore does not qualify for local examination of its Budget in accordance with *N.J.A.C.5:30-7.5.*

Municipality: \_\_\_\_\_  
Chief Financial Officer: \_\_\_\_\_  
Signature: \_\_\_\_\_  
Certificate #: \_\_\_\_\_  
Date: \_\_\_\_\_

21-6001021

Fed I.D. #

Haddonfield Borough

Municipality

Camden

County

## Report of Federal and State Financial Assistance

### Expenditures of Awards

Fiscal Year Ending: December 31, 2010

	(1)	(2)	(3)
	Federal Programs Expended (administered by the state)	State Programs Expended	Other Federal Programs Expended
Total	\$	\$659,940	\$

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

Single Audit

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 June 27, 2003) and OMB 04-04. The single audit threshold has been increased to \$500,000 beginning with Fiscal Year ending after December 31, 2003. Expenditures are defined in Section 205 of OMB A-133.

- 1) Report expenditures from federal pass-through programs received directly from state government. Federal pass-through funds can be identified by the Catalog of Federal Domestic Assistance (CFDA) number reported in the State's grant/contract agreements.
- 2) Report expenditures from state programs received directly from state government or indirectly from pass-through entities. **Exclude state aid (i.e., CMPTRA, Energy Receipts tax, etc.) since there are no compliance requirements.**
- 3) Report expenditures from federal programs received directly from the federal government or indirectly from entities other than state government.

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

\_\_\_\_\_  
Date

**IMPORTANT!**

**READ INSTRUCTIONS**

**INSTRUCTION**

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

If there is a utility operated by the municipality or if "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 Borough of Haddonfield, County of Camden during the year 2010 and that sheets 40 to 68 are unnecessary.

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

Name: \_\_\_\_\_ N/A

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, 2010**

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2011 and filed with the County Board of Taxation on January 10, 2011 in accordance with the requirement of N.J.S.A.54:4-35, was in the amount of \$ \_\_\_\_\_.

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

Haddonfield Borough  
MUNICIPALITY

Camden  
COUNTY

**POST CLOSING  
TRIAL BALANCE - CURRENT FUND  
AS AT DECEMBER 31, 2010**

*Cash Liabilities Must be Subtotalled and Subtotal Must be Marked With "C" -- Taxes Receivable Must be Subtotalled*

TITLE OF ACCOUNT	DEBIT	CREDIT
CASH	5,186,069	
CHANGE FUND	160	
TAXES RECEIVABLE:		
ARREARS	1,339	
CURRENT	871,717	
SUBTOTAL TAXES RECEIVABLE	873,056	
TAX TITLE LIENS	1,958	
FORECLOSED PROPERTY	39,700	
REVENUE RECEIVABLES	7,479	
OTHER ACCOUNTS RECEIVABLE	6,305	
DUE FROM DOG TRUST	759	
DUE FROM BANK	648	
DUE TO STATE AND FEDERAL GRANTS		18
DUE FROM TRUST FUND	4,196	
DUE FROM UTILITY OPERATING	2,598	
DEFERRED CHARGES:		
SPECIAL EMERGENCY APPR	90,000	
APPROPRIATION RESERVES		244,700
ENCUMBRANCES PAYABLE		149,872
PREPAID TAXES		339,110
BUISNESS IMPROVEMENT TAXES		8,080
LOCAL DISTRICT SCHOOL TAXES PAYABLE		1,711,434
DUE COUNTY FOR ADDED & OMITTED TAXES		34,119
RESERVE FOR TAX REVALUATION		85,604
DUE TO STATE OF NEW JERSEY - SENIOR CITIZENS & VETERANS		34,693
STATE TRAINING FEES		2,526
MARRAGE LICENSES		75
SALES TAX PAYABLE		3
BURIAL PERMIT FEE		2,486
PAGE TOTALS	6,212,928	2,612,702











**MUNICIPAL PUBLIC DEFENDER  
CERTIFICATION**

Public Law 1998, C. 256

Municipal Public Defender Expended Prior Year 2009:	(1)	<u>2,935</u>	25%
	(2)	<u>734</u>	
Municipal Public Defender Trust Cash Balance December 31, 2010:	(3)	<u>4,209</u>	

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

Amount in excess of the amount expended:  $3 - (1 + 2) =$  540

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

Chief Financial Officer:

Signature:

Certificate #:

Date:

# SCHEDULE OF TRUST FUND DEPOSITS AND RESERVES

	PURPOSE	Amount Dec. 31, 2009 per Audit Report	Receipts	Disbursements	Balance as at December 31, 2010
1.	Reserve for POAA	1,409	2,170	440	3,139
2.	Reserve for Public Defender	4,536	787	1,114	4,209
3.	Reserve for Uniform Fire Safety Code	2,625			2,625
4.	Reserve for Off-Duty Police	32,826	77,829	67,020	43,635
5.	Reserve for Site Plan Review Fees	46,072	14,114	11,047	49,139
6.	Reserve for Forfeited Property	32			32
7.	Reserve for Recreation	44,796	27,616	35,030	37,382
8.	Reserve for Maintenance Bonds	18,388	4,500		22,888
9.	Reserve for Tax Title Liens	10,781	567,103	497,677	80,207
10.	Reserve for Tax Sale Premiums	340,300	194,700	140,600	394,400
11.	Reserve for Fair Share Housing Developers Escrow	337,939	63,451	385	401,005
12.	Reserve for Payroll Deductions Payable(A/R)	54,204	8,352,190	8,353,796	52,598
13.	Reserve for Open Space Taxes Payable	332,802	116,146		448,948
14.	Reserve for Unemployment Claims	5,214	61,410	53,592	13,032
15.	Reserve for Community Development Block Grant	29,660	29,660	29,660	29,660
16.					
17.					
18.					
19.					
20.					
21.					
22.					
23.					
24.					
25.					
26.					
27.					
28.					
29.					
30.					
	<b>TOTALS</b>	1,261,584	9,511,676	9,190,361	1,582,899

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

Title of Liability to Which Cash and Investments are Pledged	Audit Balance December 31, 2009	RECEIPTS				Disbursements	Balance December 31, 2010
		Assessments & Liens	Current Budget				
Assessment Serial Bond Issues:	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx
Assessment Bond Anticipation Note Issues:	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx
Other Liabilities							
Trust Surplus							
* Less: Assets "Unfinanced"	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx
<b>Totals</b>							

\* Show as red figure





**CASH RECONCILIATION DECEMBER 31, 2010 (Continued)**  
**LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"**

Susquehanna Bank:	
Water-Sewer Operating	1,082,122
Water-Sewer Capital	(28,259)
General Capital Fund	77,687
Net Payroll Account	7,641
Payroll Agency Account	61,311
Trust Other Fund - Dedicated By Rider	200,875
Fair Share Housing Escrow	400,879
Unemployment	14,263
Animal Control Fund	4,378
Trust Other Fund - Tax Title Lien	407,387
Federal & State Grant Fund	51,879
Current Account	4,250,423
Open Space Tax Fund	447,841
New Jersey Cash Management Fund:	
Current Fund	
Water-Sewer Operating	
General Capital Fund	
MBIA Class	
Water-Sewer Operating	
General Capital Fund	
Current Account	
NJARM	
General Capital Fund	
BENEFICIAL	
General Capital Fund	969,118
Total	7,947,545

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

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

Grant	Balance January 1, 2010	2010 Budget Revenue Realized	Received	From Unappropriated Reserves	Canceled	Balance December 31, 2010
Bulletproof Vest	3,180					3,180
Municipal Drug Alliance Grant	6,335		6,335			
Community Stewardship Incentive Grant	3,750					3,750
ARRA Transportation Enhancement Program	570,000					570,000
NJ Department of Community Affairs	24,408					24,408
Domestic Violence Training	1,000					1,000
NJ Transportation Trust	793,208	195,000				988,208
Delaware Valley Regional Planning	40,000					40,000
NJ DEP Green Acres Grant	500,000		398,347			101,653
NJ DL & PS - Division of Highway Traffic Safety		7,018	7,018			
2009 Business Stimulus Fund		6,900				6,900
Body Armor Replacement Fund		3,275	3,193			82
Clean Communities Program		19,422	19,422			
<b>Totals</b>	<b>1,941,881</b>	<b>231,615</b>	<b>434,315</b>			<b>1,739,181</b>



## SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS (cont.)

Grant	Balance January 1, 2010	Transferred From 2010 Budget Appropriations			Expended	Prior Encumbrance Canceled	Cancelled	Balance December 31, 2010
		Budget	Appropriation By 40A:4-87					
Body Armor Fund			3,275		3,495			(220)
Drunk Driving Enforcement	69		7,018		4,010			3,077
Clean Communities Grant	14,620		19,422		5,135			28,907
Domestic Violence Training	1,059							1,059
DEP Green Acres Grant	499,050							499,050
Alcohol Education & Rehab	399							399
Recycling Tonnage Grant	351							351
NJ Transportation Trust 2008	50,000				50,000			
NJ Transportation Trust 2009	450,000				450,000			
NJ Transportation Trust 2010			195,000		104,463			90,537
2009 Business Stimulus Fund			6,900		6,170			730
Page Totals	1,015,548		231,615		623,273			623,890
Totals	1,634,001		231,615		659,940			1,205,676



**\* LOCAL DISTRICT SCHOOL TAX**

		DEBIT	CREDIT
Balance January 1, 2010		xxxxxx	xxxxxx
School Tax Payable #	85001-00	xxxxxx	1,248,229
School Tax Deferred (Not in excess of 50% of Levy - 2009-2010)	85002-00	xxxxxx	14,172,463
Levy School Year July 1, 2010 - June 30, 2011		xxxxxx	32,208,436
Levy Calendar Year 2010		xxxxxx	
Paid		31,745,231	xxxxxx
Balance December 31, 2010		xxxxxx	xxxxxx
School Tax Payable #	85003-00	1,711,434	xxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2010-2011)	85004-00	14,172,463	xxxxxx
		47,629,128	47,629,128

\*Not including Type 1 school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools.  
#Must include unpaid requisitions.

**MUNICIPAL OPEN SPACE TAX**

		DEBIT	CREDIT
Balance January 1, 2010	85045-00	xxxxxx	113,647
2010 Levy	81105-00	xxxxxx	113,211
Added Tax			233
Interest Earned		xxxxxx	
Other			
Expenditures		226,421	
			xxxxxx
Balance December 31, 2010	85046-00	670	
#Must include unpaid requisitions.		227,091	227,091

**NOT APPLICABLE  
REGIONAL SCHOOL TAX**

(Provide a separate statement for each Regional District Involved)

	DEBIT	CREDIT
Balance January 1, 2010	xxxxxxx	xxxxxxx
School Tax Payable # 85031-00	xxxxxxx	
School Tax Deferred (Not in excess of 50% of Levy - 2009-2010) 85032-00	xxxxxxx	
Levy School Year July 1, 2010 - June 30, 2011	xxxxxxx	
Levy Calendar Year 2010	xxxxxxx	
Paid		xxxxxxx
Balance December 31, 2010	xxxxxxx	xxxxxxx
School Tax Payable # 85033-00		xxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2010-2011) 85034-00		xxxxxxx
#Must include unpaid requisitions.		

**NOT APPLICABLE  
REGIONAL HIGH SCHOOL TAX**

	Debit	Credit
Balance January 1, 2010	xxxxxxx	xxxxxxx
School Tax Payable # 85041-00	xxxxxxx	
School Tax Deferred (Not in excess of 50% of Levy - 2008-2010) 85042-00	xxxxxxx	
Levy School Year July 1, 2010 - June 30, 2011	xxxxxxx	
Levy Calendar Year 2010	xxxxxxx	
Paid		xxxxxxx
Balance December 31, 2010	xxxxxxx	xxxxxxx
School Tax Payable # 85043-00		xxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2010-2011) 85044-00		xxxxxxx
#Must include unpaid requisitions.		

## COUNTY TAXES PAYABLE

		DEBIT	CREDIT
Balance January 1, 2010		xxxxxx	xxxxxx
County Taxes	80003-01	xxxxxx	
Due County for Added & Omitted Taxes	80003-02	xxxxxx	49,474
2010 Levy:		xxxxxx	xxxxxx
General County	80003-03	xxxxxx	13,697,793
County Library	80003-04	xxxxxx	
County Health		xxxxxx	
County Open Space Preservation		xxxxxx	
Due County for Added & Omitted Taxes	80003-05	xxxxxx	34,119
Paid		13,747,267	xxxxxx
Balance December 31, 2010:		xxxxxx	xxxxxx
County Taxes			xxxxxx
Due County for Added & Omitted Taxes		34,119	xxxxxx
		13,781,386	13,781,386

## SPECIAL DISTRICT TAXES

		DEBIT	CREDIT
Balance January 1, 2010	80003-06	xxxxxx	80
2010 Levy: (List Each Type of District Tax Separately - see Footnote)			
Fire -	81108-00	xxxxxx	xxxxxx
Sewer -	81111-00	xxxxxx	xxxxxx
Water -	81112-00	xxxxxx	xxxxxx
Garbage -	81109-00		xxxxxx
Open Space -	81105-00	xxxxxx	xxxxxx
Buisness Improvement District	250,000	xxxxxx	xxxxxx
		xxxxxx	xxxxxx
Total 2010 Levy	80003-07	xxxxxx	250,000
Paid	80003-08	242,000	xxxxxx
Balance December 31, 2010	80003-09	8,080	xxxxxx
Footnote: Please state the number of districts in each instance.		250,080	250,080

**NOT APPLICABLE**  
**STATE LIBRARY AID**  
**RESERVE FOR MAINTENANCE OF FREE PUBLIC LIBRARY WITH STATE AID**

		DEBIT	CREDIT
Balance January 1, 2010	80004-01	xxxxxx	
State Library Aid Received in 2010	80004-02	xxxxxx	xxxxxx
Expended	80004-09		xxxxxx
Balance December 31, 2010	80004-10		

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

Balance January 1, 2010	80004-03	xxxxxx	
State Library Aid Received in 2010	80004-04	xxxxxx	xxxxxx
Expended	80004-11		xxxxxx
Balance December 31, 2010	80004-12		

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

Balance January 1, 2010	80004-05	xxxxxx	
State Library Aid Received in 2010	80004-06	xxxxxx	xxxxxx
Expended	80004-13		xxxxxx
Balance December 31, 2010	80004-14		

**RESERVE FOR LIBRARY SERVICE WITH FEDERAL AID**

Balance January 1, 2010	80004-07	xxxxxx	
State Library Aid Received in 2010	80004-08	xxxxxx	xxxxxx
Expended	80004-15		xxxxxx
Balance December 31, 2010	80004-16		

# STATEMENT OF GENERAL BUDGET REVENUES 2010

SOURCE	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated 80101-	2,000,000	2,000,000	
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-			
Miscellaneous Revenue Anticipated:	xxxxxxx	xxxxxxx	xxxxxxx
Adopted Budget	1,924,025	2,263,742	339,717
Added by N.J.S.40A:4-87: (List on 17a)	xxxxxxx	xxxxxxx	xxxxxxx
	231,615	231,615	
Total Miscellaneous Revenue Anticipated 80103-	2,155,640	2,495,357	339,717
Receipts From Delinquent Taxes 80104-	350,000	716,538	366,538
Amount to be Raised by Taxation:	xxxxxxx	xxxxxxx	xxxxxxx
(a) Local Tax for Municipal Purposes 80105-	9,602,014	xxxxxxx	xxxxxxx
(b) Addition to Local District School Tax 80106-		xxxxxxx	xxxxxxx
Total Amount to be Raised by Taxation 80107-	9,602,014	10,119,113	517,099
	14,107,654	15,331,008	1,223,354

## ALLOCATION OF CURRENT TAX COLLECTIONS

	DEBIT	CREDIT
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00	xxxxxxx	55,135,094
Amount to be Raised by Taxation	xxxxxxx	xxxxxxx
Local District School Tax 80109-00	32,208,436	xxxxxxx
Regional School Tax 80119-00		xxxxxxx
Regional High School Tax 80110-00		xxxxxxx
County Taxes 80111-00	13,697,793	xxxxxxx
Due County for Added and Omitted Taxes 80112-00	34,119	xxxxxxx
Special District Taxes 80113-00	250,000	xxxxxxx
Municipal Open Space Tax 80120-00	113,444	xxxxxxx
Reserve for Uncollected Taxes 80114-00	xxxxxxx	1,287,811
Deficit in Required Collection of Current Taxes (or) 80115-00	xxxxxxx	
Balance for Support of Municipal Budget (or) 80116-00	10,119,113	xxxxxxx
*Excess Non-Budget Revenue (see footnote) 80117-00		xxxxxxx
*Deficit Non-Budget Revenue (see footnote) 80118-00	xxxxxxx	
	56,422,905	56,422,905

\*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 "Nonbudget Revenue" only.



## STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2010

2010 Budget as Adopted	80012-01	13,876,039
2010 Budget - Added by N.J.S.40A:4-87	80012-02	231,615
Appropriated for 2010 (Budget Statement Item 9)	80012-03	14,107,654
Appropriated for 2010 by Emergency Appropriation (Budget Statement Item 9)	80012-04	
<b>Total General Appropriations (Budget Statement Item 9)</b>	<b>80012-05</b>	<b>14,107,654</b>
Add: Overexpenditures (see footnote)	80012-06	
<b>Total Appropriations and Overexpenditures</b>	<b>80012-07</b>	<b>14,107,654</b>
<b>Deduct Expenditures:</b>		
Paid or Charged [Budget Statement Item (L)]	80012-08	12,574,246
Paid or Charged - Reserve for Uncollected Taxes	80012-09	1,287,811
Reserved	80012-10	244,700
<b>Total Expenditures</b>	<b>80012-11</b>	<b>14,106,757</b>
<b>Unexpended Balances Canceled (see footnote)</b>	<b>80012-12</b>	<b>897</b>

**FOOTNOTES - RE: OVEREXPENDITURES:**

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

**RE: UNEXPENDED BALANCES CANCELED:**

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

**NOT APPLICABLE**  
**SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT**  
**SCHOOL PURPOSES**  
**(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)**

2010 Authorizations		
N.J.S. 40A:4-46 (After Adoption of Budget)		
N.J.S. 40A:4-20 (Prior to Adoption of Budget)		
<b>Total Authorizations</b>		
<b>Deduct Expenditures:</b>		
Paid or Charged		
Reserved		
<b>Total Expenditures</b>		

# RESULTS OF 2010 OPERATION

## CURRENT FUND

		DEBIT	CREDIT
Excess of Anticipated Revenues:		xxxxxx	xxxxxx
Miscellaneous Revenues Anticipated	80013-01	xxxxxx	339,717
Delinquent Tax Collections	80013-02	xxxxxx	366,538
		xxxxxx	
Required Collection of Current Taxes	80013-03	xxxxxx	517,099
Unexpended Balances of 2010 Budget Appropriations	80013-04	xxxxxx	897
Miscellaneous Revenue Not Anticipated	81113-	xxxxxx	181,953
Miscellaneous Revenue Not Anticipated: Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	xxxxxx	
Payments in Lieu of Taxes on Real Property	81120-	xxxxxx	
Sale of Municipal Assets		xxxxxx	
Unexpended Balances of 2009 Appropriation Reserves	80013-05	xxxxxx	321,493
Prior Years Interfunds Returned in 2010	80013-06	xxxxxx	107,290
Cancellation of Encumbrances Payable		xxxxxx	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)		xxxxxx	xxxxxx
Balance January 1, 2010	80013-07	14,172,463	xxxxxx
Balance December 31, 2010	80013-08	xxxxxx	14,172,463
Deficit in Anticipated Revenues:		xxxxxx	xxxxxx
Miscellaneous Revenues Anticipated	80013-09		xxxxxx
Delinquent Tax Collections	80013-10		xxxxxx
Prior Year Refunds			xxxxxx
Required Collection of Current Taxes	80013-11		xxxxxx
Interfund Advances Originating in 2010	80013-12		xxxxxx
			xxxxxx
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	xxxxxx	
Surplus Balance - To Surplus (Sheet 21)	80013-14	1,834,987	xxxxxx
		16,007,450	16,007,450



## SURPLUS - CURRENT FUND - YEAR 2009

		DEBIT	CREDIT
1. Balance January 1, 2009	80014-01	xxxxxx	2,359,857
2.		xxxxxx	
3. Excess Resulting From 2009 Operations	80014-02	xxxxxx	1,834,987
4. Amount Appropriated in the 2009 Budget - Cash	80014-03	2,000,000	xxxxxx
5. Amount Appropriated in 2009 Budget - With Prior Written Consent of Director of Local Government Services	80014-04		xxxxxx
			xxxxxx
7. Balance December 31, 2009	80014-05	2,194,844	xxxxxx
		4,194,844	4,194,844

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

Cash	80014-06		5,186,069
Investments	80014-07		
Subtotal			5,186,069
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08		3,081,385
Cash Surplus	80014-09		2,104,684
Deficit in Cash Surplus	80014-10		( )
Other Assets Pledged to Surplus: *			
(1)Due From State of N.J. Senior Citizens & Veterans Deduction	80014-11	160	
Deferred Charges #	80014-12	90,000	
Cash Deficit #	80014-13		
Prepaid Local School Taxes			
Total Other Assets	80014-14		90,160
	80014-15		2,194,844

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

#MAY NOT BE ANTICIPATED AS NONCASH SURPLUS IN 2011 BUDGET.

(1)MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

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

**(FOR MUNICIPALITIES ONLY)**  
**CURRENT TAXES - 2010 LEVY**

1. Amount of Levy as Per Duplicate (Analysis) #	82101-00	<u>55,873,061</u>
or		
(Abstract of Ratables)	82113-00	<u>                    </u>
2. Amount of Levy Special District Taxes	82102-00	<u>                    </u>
3. Amount Levied for Omitted Taxes Under N.J.S.A.54:4-63.12 et. seq.	82103-00	<u>12,635</u>
4. Amount Levied for Added Taxes Under N.J.S.A.54:4-63.1 et. seq.	82104-00	<u>152,835</u>
5a. Subtotal 2010 Levy		<u>56,038,531</u>
5b. Reductions due to tax appeals **		<u>                    </u>
5c. Total 2010 Tax Levy	82106-00	<u>56,038,531</u>
6. Transferred to Tax Title Liens	82107-00	<u>811</u>
7. Transferred to Foreclosed Property	82108-00	<u>                    </u>
8. Remitted, Abated or Canceled	82109-00	<u>30,910</u>
9. Discount Allowed	82110-00	<u>                    </u>
10. Collected in Cash: In 2009	82121-00	<u>314,583</u>
In 2010 *	82122-00	<u>54,702,511</u>
State's Share of 2010 Senior Citizens & Veterans Deductions Allowed	82123-00	<u>118,000</u>
R.E.A.P. Revenue	82124-00	<u>                    </u>
Total to Line 14	82111-00	<u>55,135,094</u>
11. Total Credits		<u>55,166,815</u>
12. Amount Outstanding December 31, 2010	83120-00	<u>871,716</u>
13. Percentage of Cash Collections to Total 2010 Levy, (Item 10 Divided by Item 5) is <u>98.38%</u>	82112-00	
14. Calculation of Current Taxes Realized in Cash:		
Total of Line 10		<u>55,135,094</u>
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals		<u>                    </u>
To Current Taxes Realized in Cash (Sheet 17)		<u>55,135,094</u>

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 collection would be \$1,049,977.50 divided by \$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 Citizen and Veteran Deductions.

\* Include overpayments applied as part of 2010 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 2010

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>	<b>\$ _____</b>
Line 5c (Sheet 22) Total 2010 Tax Levy	\$ _____
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is	% _____

NOTE: This percentage should be utilized to calculate the Reserve for Uncollected Taxes on Sheet 25, then proceed to complete Sheet 25a to compute the current budget appropriation.

---

### (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>	<b>\$ _____</b>
Line 5c (Sheet 22) Total 2010 Tax Levy	\$ _____
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is	% _____

NOTE: This percentage should be utilized to calculate the Reserve for Uncollected Taxes on Sheet 25.

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

	DEBIT	CREDIT
1. Balance January 1, 2010:	xxxxxxx	xxxxxxx
Due From State of New Jersey		xxxxxxx
Due to State of New Jersey	xxxxxxx	32,943
2. Senior Citizens Deductions Per Tax Billings	19,500	xxxxxxx
3. Veterans Deductions Per Tax Billings	97,750	xxxxxxx
4. Senior Citizens Deductions Allowed By Tax Collector	1,750	xxxxxxx
5. Senior Citizens Deductions Allowed - Prior Year		
6.		
7. Senior Citizens Deductions Disallowed By Tax Collector	xxxxxxx	1,000
8. Senior Citizens Deductions Disallowed By Tax Collector 2009 Taxes	xxxxxxx	
9. Received in Cash From State	xxxxxxx	119,750
10.		
11.		
12. Balance December 31, 2010:	xxxxxxx	xxxxxxx
Due From State of New Jersey	xxxxxxx	
Due To State of New Jersey	34,693	xxxxxxx
	153,693	153,693

**Calculation of Amount to be included on Sheet 22, Item 10-2010 Senior Citizen and Veterans Deductions Allowed:**

Line 2	19,500
Line 3	97,750
Line 4 and 5	1,750
Subtotal	119,000
Less: Line 7 and 10	1,000
To Item 10, Sheet 22	118,000

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

	DEBIT	CREDIT
Balance January 1, 2010:	XXXXXX	
Taxes Pending Appeals	XXXXXX	XXXXXX
Interest Earned on Taxes Pending Appeals	XXXXXX	XXXXXX
Contested Amount of 2010 Taxes Collected Which are Pending State Appeal (Item 14, Sheet 22)	XXXXXX	
Interest Earned on Taxes Pending State Appeals	XXXXXX	
Cash Paid to Appellants (Including 5% Interest From Date of Payment) Closed to Results of Operations (Portion of Appeal Won by Municipality, Including Interest)		XXXXXX
		XXXXXX
Balance December 31, 2010:		XXXXXX
Taxes Pending Appeals *	XXXXXX	XXXXXX
Interest Earned on Taxes Pending Appeals	XXXXXX	XXXXXX

\* Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by December 31, 2010.

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

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

\_\_\_\_\_  
Date

# ACCELERATED TAX SALE/TAX LEVY SALE - CHAPTER 99

## Calculation To Utilize Proceeds In Current budget As Deduction To Reserve For Uncollected Taxes Appropriations

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

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

**B. Reserve for Uncollected Taxes Exclusion:**  
 Amount Realized in Prior Year for Receipts From Delinquent Taxes\*  
 (Sheet 26, Item 10) \_\_\_\_\_

**C. Times: % of increase of Amount to be raised by Taxes over Prior Year** \_\_\_\_\_ %  
 [(2011 Estimated Total Levy - 2010 Total Levy)/2010 Total Levy]

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

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

**2011 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   | \$ <u>_____</u> |
| 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, 2010			719,024	xxxxxxx
A. Taxes	83102-00	716,839	xxxxxxx	xxxxxxx
B. Tax Title Liens	83103-00	2,185	xxxxxxx	xxxxxxx
2. Canceled:			xxxxxxx	xxxxxxx
A. Taxes		83105-00	xxxxxxx	
B. Tax Title Liens		83106-00	xxxxxxx	
3. Transferred to Foreclosed Tax Title Liens:			xxxxxxx	
A. Taxes		83108-00	xxxxxxx	
B. Tax Title Liens		83109-00	xxxxxxx	
4. Added Taxes				xxxxxxx
5. Added Tax Title Liens				xxxxxxx
6. Adjustment Between Taxes (Other Than Current Year) & Tax Title Liens:			xxxxxxx	xxxxxxx
A. Taxes - Transfers To Tax Title Liens		83104-00	xxxxxxx	
B. Tax Title Liens - Transfers From Taxes		83107-00		xxxxxxx
7. Balance Before Cash Payments			xxxxxxx	719,024
8. Totals			719,024	719,024
9. Balance Brought Down			719,024	xxxxxxx
10. Collected:			xxxxxxx	716,538
A. Taxes	83116-00	715,500	xxxxxxx	xxxxxxx
B. Tax Title Liens	83117-00	1,038	xxxxxxx	xxxxxxx
11. Interest and Costs - 2010 Tax Sale				xxxxxxx
12. 2010 Taxes Transferred to Liens			811	xxxxxxx
13. 2010 Taxes			871,717	xxxxxxx
14. Balance December 31, 2010:			xxxxxxx	875,014
A. Taxes	83121-00	873,056	xxxxxxx	xxxxxxx
B. Tax Title Liens	83122-00	1,958	xxxxxxx	xxxxxxx
15. Totals			2,310,576	2,310,576

16. Percentage of Cash Collection to Adjusted Amount Outstanding (Item No. 10 Divided by Item No.9) is 99.65%

17. Item No. 14 Multiplied by Percentage Shown Above is 871,989  
and represents the maximum amount that may be anticipated in 2011. 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, 2010	84101-00	39,700	xxxxxx
2. Foreclosed or Deeded In 2010		xxxxxx	xxxxxx
3. Tax Title Liens	84103-00		xxxxxx
4. Taxes Receivable	84104-00		xxxxxx
5A.	84102-00		xxxxxx
5B.	84105-00	xxxxxx	
6. Adjustment to Assessed Valuation	84106-00		xxxxxx
7. Adjustment to Assessed Valuation	84107-00	xxxxxx	
8. Sales		xxxxxx	xxxxxx
9. Cash *	84109-00	xxxxxx	
10. Contract	84110-00	xxxxxx	
11. Mortgage	84111-00	xxxxxx	
12. Loss on Sales	84112-00	xxxxxx	
13. Gain on Sales	84113-00		xxxxxx
14. Balance December 31, 2010	84114-00	xxxxxx	39,700
		39,700	39,700

**NOT APPLICABLE  
CONTRACT SALES**

		DEBIT	CREDIT
15. Balance January 1, 2010	84115-00		xxxxxx
16. 2010 Sales From Foreclosed Property	84116-00		xxxxxx
17. Collected *	84117-00	xxxxxx	
18.	84118-00	xxxxxx	
19. Balance December 31, 2010	84119-00	xxxxxx	

**NOT APPLICABLE  
MORTGAGE SALES**

		DEBIT	CREDIT
20. Balance January 1, 2010	84120-00		xxxxxx
21. 2010 Sales From Foreclosed Property	84121-00		xxxxxx
22. Collected *	84122-00	xxxxxx	
23.	84123-00	xxxxxx	
24. Balance December 31, 2010	84124-00	xxxxxx	

Analysis of Sale of Property: \$  
 \* Total Cash Collected In 2010 (84125-00)

Realized in 2010 Budget

To Result of Operation (Sheet 19)

**DEFERRED CHARGES**  
**- MANDATORY CHARGES ONLY -**  
**CURRENT, TRUST AND GENERAL CAPITAL FUNDS**  
 (Do not include the emergency authorizations pursuant to N.J.S.40A:4-55,  
 N.J.S.40A:4-55.1 or N.J.S.40A:4-55.13 listed on Sheets 29 and 30.)

<u>Caused By</u>	<u>Amount Dec. 31, 2009 Per Audit Report</u>	<u>Amount in 2010 Budget</u>	<u>Amount Resulting From 2009</u>	<u>Balance as of Dec. 31, 2010</u>
1. Emergency Authorization - Municipal *				
2. Emergency Authorizations - Schools				
3. Overexpenditure of Appropriations				
4. Overexpenditure of Appropriation Reserves				
5. Cash Deficit				
6. Overexpenditure of Capital Improvement Fund				
7. Overexpenditure of Capital Authorization				
8. Dog Trust Fund				
9.				
10.				

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

**EMERGENCY AUTHORIZATIONS UNDER N.J.S.A:4-47  
 WHICH HAVE BEEN FUNDED OR REFUNDED UNDER  
 N.J.S.40A:2-3 OR N.J.S.40A:2-51**

<u>DATE</u>	<u>PURPOSE</u>	<u>AMOUNT</u>
1.		
2.		
3.		
4.		
5.		

**JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND  
 NOT SATISFIED**

<u>In Favor Of</u>	<u>On Account Of</u>	<u>Date Entered</u>	<u>Amount</u>	<u>Appropriated For In Budget Of Year 2011</u>
1.				
2.				
3.				
4.				





**SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2011 DEBT SERVICE FOR BONDS  
(COUNTY) (MUNICIPAL) GENERAL CAPITAL BONDS**

		DEBIT	CREDIT	2011 DEBIT SERVICE
Outstanding January 1, 2010	80033-01	xxxxxx	7,262,000	
Issued	80033-02	xxxxxx		
Paid	80033-03	420,000	xxxxxx	
Outstanding December 31, 2010	80033-04	6,842,000	xxxxxx	
		7,262,000	7,262,000	
2011 Bond Maturities - General Capital Bonds			80033-05	440,000
2011 Interest on Bonds *		80033-06	289,060	
<b>ASSESSMENT SERIAL BONDS</b>				
Outstanding January 1, 2010	80033-07	xxxxxx		
Issued	80033-08	xxxxxx		
Paid	80033-09		xxxxxx	
Outstanding December 31, 2010	80033-10		xxxxxx	
2011 Bond Maturities - Assessment Bonds			80033-11	
2011 Interest on Bonds *		80033-12		
Total "Interest on Bonds - Debt Service" (* Items)			80033-13	289,060

**LIST OF BONDS ISSUED DURING 2010**

Purpose	2011 Maturity	Amount Issued	Date of Issue	Interest Rate
TOTAL				
	80033-14	80033-15		

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2011 DEBT SERVICE FOR LOANS  
(COUNTY) (MUNICIPAL) \_\_\_\_\_ LOAN+A3**

		DEBIT	CREDIT	2011 DEBT SERVICE
Outstanding January 1, 2010	80033-01	xxxxxx		
Issued	80033-02		xxxxxx	
Paid	80033-03			
Outstanding December 31, 2010	80033-04		xxxxxx	
2011 Loan Maturities			80033-05	
2011 Interest on Loans				
Total 2011 Debt Service for	Green Trust Loan		80033-13	
<b>LOAN</b>				
Outstanding January 1, 2010	80033-07	xxxxxx		
Issued	80033-08	xxxxxx		
Paid	80033-09		xxxxxx	
Outstanding December 31, 2010	80033-10		xxxxxx	
2011 Loan Maturities			80033-11	
2011 Interest on Loans			80033-12	
Total 2011 Debt Service for	Loan		80033-13	

**LIST OF LOANS ISSUED DURING 2010**

PURPOSE	2011 MATURITY	AMOUNT ISSUED	DATE OF ISSUE	INTEREST RATE
TOTAL				

80033-14      80033-15

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2011 DEBT SERVICE FOR BONDS  
TYPE I SCHOOL TERM BONDS**

		DEBIT	CREDIT	2011 DEBT SERVICE
Outstanding January 1, 2010	80034-01	xxxxxxx		
Paid	80034-02		xxxxxxx	
Outstanding December 31, 2010	80034-03		xxxxxxx	
2011 Bond Maturities - Term Bonds	80034-04			
2011 Interest on Bonds *	80034-05			
<b>TYPE I SCHOOL SERIAL BOND</b>				
Outstanding January 1, 2010	80034-06	xxxxxxx		
Issued	80034-07	xxxxxxx		
Paid	80034-08		xxxxxxx	
Outstanding December 31, 2010	80034-09		xxxxxxx	
2011 Interest on Bonds *	80034-10			
2011 Bond Maturities - Serial Bonds			80034-11	
Total "Interest on Bonds - Type I School Debt Service" (* Items)			80034-12	

**LIST OF BONDS ISSUED DURING 2010**

Purpose	2011 Maturity -01	Amount Issued -02	Date of Issue	Interest Rate
Total	80035-			

**2011 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY**

		Outstanding Dec. 31, 2010	2011 Interest Requirement
1. Emergency Notes	80036-	_____	_____
2. Special Emergency Notes	80037-	_____	_____
3. Tax Anticipation Notes	80038-	_____	_____
4. Interest on Unpaid State & County Taxes	80039-	_____	_____
5.		_____	_____
6.		_____	_____



**DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)**

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2010	Date of Maturity	Rate of Interest	2011 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
PAGE TOTAL								

**Memo:** Designate all "Capital Notes" issued under N.J.S.40A:2-8(b) with "C". Such notes must be retired at the rate of 20% of the original amount issue 80051-01 80051-02

**Memo:** Type I School Notes should be separately listed and totaled.

\* "Original Date of Issue" refers to the date when the first money was borrowed for a particular improvement, not the renewal date of subsequent notes which were issued.

All notes with an original date of issue of 2008 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2011 or  
Written intent of permanent financing submitted with statement.

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

(DO NOT CROWD -ADD ADDITIONAL SHEETS)

## SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

PURPOSE	AMOUNT OF LEASE OBLIGATION OUTSTANDING 2010	2011 BUDGET REQUIREMENT	
		FOR PRINCIPAL	FOR INTEREST/FEES
<u>Leases Approved by LFB Prior to July 1, 2007:</u>			
1.			
2.			
3.			
4.			
5.			
6.			
<u>Leases Approved by LFB After July 1, 2007:</u>			
1.			
2.			
3.			
4.			
5.			
6.			
<b>TOTAL</b>			

80051-01

80051-02

**(DO NOT CROWD -ADD ADDITIONAL SHEETS)**

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by code number.	Balance January 1, 2010		2010 Authorizations	Prior Encumbrances Cancelled	Expended	Cancelled	Balance December 31, 2010	
	Funded	Unfunded					Funded	Unfunded
1837 Various Capital Improvements	3,441				2,771	(670)		
2004-14 Various Capital Improvements	250,895			5			250,900	
2005-9 Various Capital Improvements	12					(12)		
2006-12 2006 Road Maintenance Program								
2006-14 Various Capital Improvements		11,625				(72)	11,553	
2007-1 Acquisition of Property		611				(611)		
2007-13 Various Capital Improvements		207,485			165,122			42,363
2008-08 Various Capital Improvements		72,155			60,873			11,282
2008-14 Various Capital Improvements		64,406						64,406
2009-11 Various Capital Improvements		254,923			47,617			207,306
2010-04 Remediation of Public Works Yard			50,000		50,000			
2010-10 Various Capital Improvements			1,985,000		877,288			1,107,712
<b>TOTAL</b>	<b>254,348</b>	<b>611,205</b>	<b>2,035,000</b>	<b>5</b>	<b>1,203,671</b>	<b>(1,365)</b>	<b>262,453</b>	<b>1,433,069</b>

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

# GENERAL CAPITAL FUND

## SCHEDULE OF CAPITAL IMPROVEMENT FUND

		DEBIT	CREDIT
Balance January 1, 2010	80031-01		84,238
Received from 2010 Budget Appropriation *	80031-02	xxxxxx	
		xxxxxx	
Improvement Authorizations Canceled (Financed in whole by the Capital Improvement fund)	80031-03	xxxxxx	
Deferred Charge - Overexpenditure Capital Improvement Fund			
List by Improvements - Direct Charges Made for Preliminary Costs:		xxxxxx	xxxxxx
			xxxxxx
			xxxxxx
			xxxxxx
			xxxxxx
			xxxxxx
			xxxxxx
			xxxxxx
			xxxxxx
			xxxxxx
			xxxxxx
			xxxxxx
			xxxxxx
			xxxxxx
Appropriated to the Reserve for Road Program			xxxxxx
Appropriated to Finance Improvement Authorizations	80031-04	84,238	xxxxxx
			xxxxxx
Balance December 31, 2010	80031-05		xxxxxx
		84,238	84,238

\*The full amount of the 2010 budget appropriation should be transferred to this account unless the balance of the appropriation is to be permitted to lapse.

# GENERAL CAPITAL FUND

## SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

		DEBIT	CREDIT
Balance January 1, 2010	80030-01	xxxxxxx	
Received from 2010 Budget Appropriation *	80030-02	xxxxxxx	
Received from 2010 Emergency Appropriation *	80030-03	xxxxxxx	
Appropriated to Finance Improvement Authorizations	80030-04		xxxxxxx
			xxxxxxx
Balance December 31, 2010	80030-05		xxxxxxx

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

### CAPITAL IMPROVEMENTS AUTHORIZED IN 2010 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 2010 or Prior Years
2010-04 Remediation of Public Works Yard	50,000		50,000	
2010-10 Various Capital Improvements	1,985,000	1,885,750	99,250	
<b>TOTAL</b>	<b>80032-00</b>	<b>2,035,000</b>	<b>1,885,750</b>	<b>149,250</b>

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

**GENERAL CAPITAL FUND**  
**STATEMENT OF CAPITAL SURPLUS**  
**YEAR - 2010**

		DEBIT	CREDIT
Balance January 1, 2010	80029-01	xxxxxxx	153,834
Premium on Sale of Bonds / BAN		xxxxxxx	43,489
Funded Improvement Authorizations Canceled		xxxxxxx	683
Premium on Sale of BAN expended for Debt Service			
Appropriated to Finance Improvement Authorizations	80029-02	65,012	xxxxxxx
Appropriated to 2010 Budget Revenue	80029-03		xxxxxxx
Balance December 31, 2010	80029-04	132,994	xxxxxxx
		198,006	198,006

**BONDS ISSUED WITH A COVENANT OR COVENANTS**

1. Amount of Serial Bonds Issued Under Provisions of Chapter 233, P.L. 1944, Chapter 268, P.L. 1944, Chapter 428, P.L. 1943 or Chapter 77, Article VI-A, P.L. 1945, with Covenant or Covenants; Outstanding December 31, 2010 \_\_\_\_\_
2. Amount of Cash in Special Trust Fund as of December 31, 2010 (Note A) \_\_\_\_\_
3. Amount of Bonds Issued Under Item 1 Maturing in 2011 \_\_\_\_\_
4. Amount of Interest on Bonds with a Covenant - 2011 Requirement \_\_\_\_\_
5. Total of 3 and 4 - Gross Appropriation \_\_\_\_\_
6. Less: Amount of Special Trust Fund to be Used \_\_\_\_\_
7. Net Appropriation Required \_\_\_\_\_

**NOTE A -** This amount to be supported by confirmation from bank or banks

Footnote: Any formula other than the one shown above and required to be used by covenant or covenants is to be attached hereto.

Item 5 must be shown as an item of appropriation, short extended, with Item 6 shown directly following as a deduction and with the amount of item 7 extended into the 2010 appropriation column.

# MUNICIPALITIES ONLY

## IMPORTANT !!!

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

(N.J.S.A.52:27BB-55 AS AMENDED BY CHAPTER 211, P.L. 1981)

A.

1. Total Tax Levy for the Year 2010 was		56,038,531
2. Amount of Item 1 Collected in 2010 (*)	55,135,094	
3. Seventy (70) percent of Item 1		39,226,972

(\*) Including Prepayments and overpayments applied

B.

1. Did any maturities of bonded obligations or notes fall due during the year 2010?

Answer YES or NO                            YES      

2. Have payments been made for all bonded obligations or notes due on or before December 31, 2010?

Answer YES or NO                            YES      

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

C. Does the appropriation required to be included in the 2011 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.

N/A

1. Cash Deficit 2009					
2. 4% of 2009 Tax Levy for all purposes:	Levy --		=		
3. Cash Deficit 2011					
4. 4% of 2011 Tax Levy for all purposes:	Levy --		=		

E.

Unpaid

2009

2010

Total

1. State Taxes			
2. County Taxes		34,119	34,119
3. Amounts Due Special Districts:			
4. Amounts Due Local School District For Tax		15,883,897	15,883,897

Local School District Tax Includes \$14,172,463 of Deferred School Taxes

**SHEETS 41 TO 54, NOT APPLICABLE**

Bonds and Notes Authorized but Not Issued must be disclosed in the Utility Capital Section in the same manner as set forth in General Capital Fund on Sheet 8

**POST CLOSING  
TRIAL BALANCE - WATER-SEWER UTILITY FUND**

AS AT DECEMBER 31, 2010  
**Operating and Capital Sections**  
(Separately Stated)

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

TITLE OF ACCOUNT	DEBIT	CREDIT
<b>Operating Fund</b>		
Cash	405,351	
Due From Water Sewer Capital	502,017	
Due From Payroll	1,230	
Due From Trust Other	3,472	
Water-Sewer Rents Receivable	240,835	
Other Receivables		
Appropriation Reserves		186,212
Encumbrances Payable		13,419
Rent Overpayments		20,550
Accrued Interest Payable		80,642
Due to Current Fund		2,598
Subtotal " C "		303,421
Reserve for Receivables		240,835
Fund Balance		608,649
	1,152,905	1,152,905

(Do not crowd - add additional sheets)

Bonds and Notes Authorized but Not Issued must be disclosed in the Utility Capital Section in the same manner as set forth in General Capital Fund on Sheet 8

**POST CLOSING**  
**TRIAL BALANCE - WATER-SEWER UTILITY FUND - (continued)**  
AS AT DECEMBER 31, 2010  
**Operating and Capital Sections**  
(Separately Stated)

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

TITLE OF ACCOUNT	DEBIT	CREDIT
<b>Utility Capital</b>		
Cash		28,259
Fixed Capital	10,937,413	
Fixed Capital Authorized and Uncompleted	7,745,099	
Encumbrances Payable		1,390,677
BAN's Payable		
Bonds Payable		4,476,000
Due To General Capital		220,000
Due To Water Sewer Operating		502,017
Improvement Authorizations :		
Funded		246,703
Unfunded		1,471,593
Reserve for Repayment of Debt		
Reserves for Amortization		9,951,526
Deferred Amortization		93,009
Fund Balance		285,948
Capital Improvement Fund		16,780
Estimated Proceeds of Bonds	4,161,977	
Bonds Authorized but not Issued		4,161,977
	22,844,489	22,844,489

(Do not crowd - add additional sheets)



## ANALYSIS OF WATER-SEWER UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS PLEGGED TO LIABILITIES AND SURPLUS

Title of Liability to which Cash and Investments are Pledged	Audit Balance December 31, 2009	RECEIPTS				Disbursements	Balance December 31, 2010
		Assessments and Liens	Current Budget				
Assessment Serial Bond Issues:	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx
Assessment Bond Anticipation Note Issues:	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx
Other Liabilities							
Trust Surplus							
* Less: Assets "Unfinanced"	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx
Totals							

\* Show as red figure

# SCHEDULE OF WATER-SEWER UTILITY BUDGET - 2010

## BUDGET REVENUES

SOURCE	Budget	Received In Cash	Excess or Deficit*
Operating Surplus Anticipated - 01	400,000	400,000	
Operating Surplus Anticipated with Consent of Director of Local Government Services - 02			
Rents	2,475,000	2,760,284	285,284
Miscellaneous	130,000	140,413	10,413
Reserve for Repayment of Debt	131,448	131,448	
Added by N.J.S.40A:4-87:(List)			
<b>Subtotal</b>	<b>2,736,448</b>	<b>3,032,145</b>	<b>295,697</b>
Deficit (General Budget) ** - 06			
_____ - 07	3,136,448	3,432,145	295,697

\*\* Amount in "Received in Cash" column for "Deficit (General Budget)" and the amount expended for "Surplus (General Budget)" must agree with amounts shown for such items on Sheet 59.

## STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:		
Adopted Budget		3,136,448
Added by N.J.S.40A:4-87		
Emergency		
<b>Total Appropriations</b>		<b>3,136,448</b>
Add: Overexpenditures (See Footnote)		
<b>Total Appropriations and Overexpenditures</b>		<b>3,136,448</b>
Deduct Expenditures:		
Paid or Charged	2,946,543	
Reserved	186,212	
Surplus (General Budget) **		
<b>Total Expenditures</b>		<b>3,132,755</b>
Unexpended Balance Canceled (See Footnote)		3,693

**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".

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

# STATEMENT OF 2010 OPERATION

## WATER-SEWER UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2010 Water-Sewer Utility Budget contained either an item of revenue "Deficit (General Budget)" or an item of appropriation "Surplus (General Budget)".  
Section 2 should be filled out in every case.

**SECTION 1:**

Revenue Realized:		
Budget Revenue (Not Including "Deficit (General Budget)")		
Miscellaneous Revenue Not Anticipated		
2009 Appropriation Reserves Cancelled* (Excess Revenue Realized)		
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 Appropriations 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 2010 Operation"		
Remainder =		("Excess in Operations" - Sheet 60)

Deficit		
Anticipated Revenue - Deficit (General Budget) **		
Balance of "Results of 2010 Operation"		
Remainder =		("Operating Deficit - to Trial Balance" - Sheet 60)

**SECTION 2:**

The following item of "2009 Appropriation Reserves Canceled in 2010" Is Due to the Current Fund TO THE EXTENT OF the amount Received and Due from the General Budget of 2009 for an Anticipated Deficit in the Water-Sewer Utility for 2009:

2009 Appropriation Reserves Canceled in 2010		
Less: Anticipated Deficit in 2009 Budget - Amount Received and Due from Current Fund - If none, enter "None"		
*Excess (Revenue Realized)		

## RESULTS OF 2010 OPERATIONS - WATER-SEWER UTILITY

	DEBIT	CREDIT
Excess in Anticipated Revenues		295,697
Unexpended Balances of Appropriations		3,693
Miscellaneous Revenue Not Anticipated		
Unexpended Balances of 2009 Appropriation Reserves *		98,625
Encumbrances Payable Canceled		31,374
Deficit in Anticipated Revenue		
Interfunds Created		
Operating Deficit - to Trial Balance		
Excess in Operations - to Operating Surplus	429,389	
* See restriction in amount on Sheet 59, SECTION 2	429,389	429,389

### OPERATING SURPLUS - WATER-SEWER UTILITY

	Debit	Credit
Balance January 1, 2010		579,260
Excess in Results of 2010 Operations		429,389
Amount Appropriated in 2010 Budget - Cash	400,000	
Amount Appropriated in 2010 Budget with Prior Written Consent of Director of Local Government Services		
Balance December 31, 2010	608,649	
	1,008,649	1,008,649

### ANALYSIS OF BALANCE DECEMBER 31, 2010 (FROM WATER-SEWER UTILITY - TRIAL BALANCE)

Cash		405,351
Investments		
Interfund Accounts Receivable		506,719
Subtotal		912,070
Deduct Cash Liabilities Marked with "C" on Trial Balance		303,421
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		608,649
Other Assets Pledged to Operating Surplus *D.E.P. Wastewater Facilities Grant Receivable		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		608,649

# MAY NOT BE ANTICIPATED AS NONCASH SURPLUS IN 2010 BUDGET

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

## CHEDULE OF WATER-SEWER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2009		<u>\$228,835</u>
Increased by:		
Water-Sewer Rents Levied	<u>\$2,772,283</u>	
Overpayments Created	<u>25,844</u>	
		<u>2,798,127</u>
Decreased by:		
Collections	<u>2,766,107</u>	
Overpayments Applied	<u>20,020</u>	
Transfer to Water-Sewer Liens	<u>                    </u>	
Other	<u>                    </u>	
		<u>2,786,127</u>
Balance December 31, 2010		<u><u>\$240,835</u></u>

## CHEDULE OF WATER-SEWER UTILITY LIENS

Balance December 31, 2009		<u>                    </u>
Increased by:		
Transfers from Accounts Receivable	<u>                    </u>	
Penalties and Costs	<u>                    </u>	
Other	<u>                    </u>	
Decreased by:		
Collections	<u>                    </u>	
Other	<u>                    </u>	
		<u>                    </u>
Balance December 31, 2010		<u><u>                    </u></u>

**DEFERRED CHARGES**  
**- MANDATORY CHARGES ONLY -**  
**WATER-SEWER UTILITY FUND**

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

Caused By	Amount December 31, 2009 per Audit Report	Amount in 2010 Budget	Amount Resulting From 2010	Balance as at December 31, 2010
1. Emergency Authorization - *				
2. Accrued Interest on BANS				
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**

Date	Purpose	Amount
1.		
2.		
3.		
4.		
5.		

**JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED**

In favor of	On Account of	Date Entered	Amount	Appropriated for in Budget of Year 2011
1.				
2.				
3.				
4.				

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

	DEBIT	CREDIT	2010 DEBT SERVICE
Outstanding January 1, 2010			
Issued			
Paid			
Outstanding December 31, 2010			
<b>2011 Bond Maturities - Assessment Bonds</b>			
2011 Interest on Bonds *			
<b>WATER-SEWER UTILITY CAPITAL BONDS</b>			
Outstanding January 1, 2010	XXXXXXXXXXXX	4,706,000	
Issued	XXXXXXXXXXXX		
Paid	230,000	XXXXXXXXXXXX	
Outstanding December 31, 2010	4,476,000	XXXXXXXXXXXX	
	4,706,000	4,706,000	
<b>2011 Bond Maturities - Capital Bonds</b>			
			250,000
2011 Interest on Bonds *		183,996	

**INTEREST ON BONDS - WATER-SEWER UTILITY BUDGET**

2011 Interest on Bonds (*Items)	183,996
Less: Interest Accrued to December 31, 2010 (Trial Balance)	80,642
Subtotal	103,354
Add: Interest to be Accrued as of December 31, 2011	76,632
Required Appropriation 2011	179,986

**LIST OF BONDS ISSUED DURING 2010**

Purpose	2011 Maturity	Amount Issued	Date of Issue	Interest Rate





## DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2010	Date of Maturity	Rate of Interest	2011 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
<b>Total</b>								

**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, 2008 or prior must be appropriated in full in the 2011 Dedicated Assessment Budget or written intent of permanent financing submitted with statement.

\*\* 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 DECEMBER 31, 2010	2011 BUDGET REQUIREMENT	
		FOR PRINCIPAL	FOR INTEREST/FEES
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
TOTAL			

80051-01

80051-02





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

	DEBT	CREDIT
Balance January 1, 2010		16,780
Received from 2010 Budget Appropriation *	XXXXXX	
	XXXXXX	
Improvement Authorizations Canceled (Financed in whole by the Capital Improvement fund)	XXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXX	XXXXXX
		XXXXXX
		XXXXXX
		XXXXXX
		XXXXXX
		XXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXX
		XXXXXX
Balance December 31, 2010	16,780	XXXXXX
	16,780	16,780

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

	DEBT	CREDIT
Balance January 1, 2010		
Received from 2010 Budget Appropriation *	XXXXXX	
Received from 2010 Emergency Appropriation *	XXXXXX	
	XXXXXX	
Appropriated to Finance Improvement Authorizations		
	XXXXXX	XXXXXX
Balance December 31, 2010		XXXXXX

\* The full amount of the 2010 appropriation should be transferred to this account unless the balance of the appropriation is to be permitted to lapse.



## INSTRUCTIONS IN PREPARATION OF ANNUAL FINANCIAL STATEMENT FOR 2010

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

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

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

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36.	Capital Improvement Fund
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37.	Capital Improvements Authorized in 2010
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