



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

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

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

Certified by me

this \_\_\_\_\_ day of \_\_\_\_\_, 2010

Kenneth W. Moore

(Registered Municipal Accountant

Swartz & Co., LLC

(Firm Name)

PO Box 548

(Address)

Mays Landing, NJ 08330

(Address)

(609) 625-0999

(Phone Number)

(609) 625-2421

(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.S.A.C. 5:23-4.17.

Printed name: John Holroyd

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

Certificate #: 7215

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 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 or tax lien sale the previous fiscal year and/or does not plan to conduct one in the current year.
8. The current year budget does not contain a "CAP" waiver per N.J.S.A.40A:4-45.3ee
9. The municipality has not applied 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 Mullica  
 Chief Financial Officer: Dawn M. Stollenwerk  
 Signature: \_\_\_\_\_  
 Certificate #: N0470  
 Date: \_\_\_\_\_

**CERTIFICATION OF NON-QUALIFYING MUNICIPALITY**

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

21-0731316

Fed I.D. #

Township of Mullica

Municipality

Atlantic

County

### Report of Federal and State Financial Assistance

#### Expenditure 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>\$0</u>	<u>\$391,110.29</u>	<u>\$0.00</u>

Type of Audit required by OMB A-133 and OMB 98-07:

           Single Audit

           Program Specific Audit

  X   Financial Statement Audit Performed in Accordance  
With Government Auditing Standards (Yellow Book)

Note: All local governments, who are recipients of federal and state awards (financial assistance), must report the total amount of federal and state funds expended during its fiscal year and the type of audit required to comply with OMB A-133 (Revised June 24, 1998) and OMB 98-07. 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 agreement.
- (2) Report expenditures from state programs received directly from the state governments or indirectly from pass-through entities. **Exclude state aid (ie., 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 \_\_\_\_\_ Township \_\_\_\_\_ of \_\_\_\_\_ Mullica \_\_\_\_\_, County of \_\_\_\_\_ Atlantic \_\_\_\_\_ 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 Dawn M. Stollenwerk

Title Chief Financial Officer

(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 Mullica

\_\_\_\_\_  
MUNICIPALITY

\_\_\_\_\_  
Atlantic

\_\_\_\_\_  
COUNTY



**POST CLOSING  
TRIAL BALANCE - TRUST FUNDS  
(Assessment Section Must be Separately Stated)**

AS AT DECEMBER 31, 2007

Title of Account	Debit	Credit
<b>DOG LICENSE TRUST FUND:</b>		
CASH & INVESTMENTS	680.76	
DUE FROM CURRENT FUND	0.00	
DUE TO STATE OF NJ - FEES		0.00
RESERVE FOR DOG FUND EXPENDITURES		680.76
PREPAID DOG LICENSES		0.00
<b>TOTALS</b>	<b>680.76</b>	<b>680.76</b>
<b>OTHER TRUSTS:</b>		
CASH-TREASURER	433,304.10	
DUE TO/FROM CURRENT FUND	0.00	2,873.53
DUE FROM CAPITAL	0.00	
MTRA LOANS RECEIVABLE	438,338.88	
RESERVE FOR ACCUMULATED ABSENCES		20,055.90
RESERVE FOR POLICE CONFISCATORY		5,278.72
RESERVE FOR CLERK ACCT/SPECIAL EVENTS		4,848.56
RESERVE FOR LANDFILL CLOSURES		86,840.28
RESERVE FOR RECYCLING		8,838.81
RESERVE FOR ESCROWS		20,573.36
RESERVE FOR TTL REDEMPTION FUND		7,364.29
PREMIUM IN TTL		63,200.00
RESERVE FOR K-9 ACCOUNT		0.00
RESERVE FOR CONFIDENTIAL ACCOUNT		0.00
RESERVE FOR MTRA		651,769.53
<b>TOTALS</b>	<b>871,642.98</b>	<b>871,642.98</b>
<b>PAGE TOTALS</b>	<b>872,323.74</b>	<b>872,323.74</b>

(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. <u>Accumulated Absence</u>	\$ 14,434.70	\$ 5,621.20	\$ 0.00	\$ 20,055.90
2. <u>Landfill Closure</u>	\$ 84,170.80	\$ 2,669.48	\$ 0.00	\$ 86,840.28
3. <u>Dog License</u>	\$ 221.16	\$ 1,804.60	\$ 1,345.00	\$ 680.76
4. <u>Clerk/Special Events</u>	\$ 3,633.94	\$ 3,770.00	\$ 2,555.38	\$ 4,848.56
5. <u>Recycling</u>	\$ 13,890.31	\$ 6,956.00	\$ 12,007.50	\$ 8,838.81
6. <u>MTRA - Housing Rehab</u>	\$ 651,069.62	\$ 11,882.91	\$ 11,183.00	\$ 651,769.53
7. <u>Federal Confiscatory</u>	\$ 724.25	\$ 0.00	\$ 0.00	\$ 724.25
8. <u>Mullica Confiscatory</u>	\$ 12,502.36	\$ 7,876.04	\$ 15,823.93	\$ 4,554.47
9. _____				
10. <u>TTL Account</u>	\$ 90,337.91	\$ 249,556.77	\$ 269,330.39	\$ 70,564.29
11. <u>Escrow</u>	\$ 40,927.93	\$ 37,343.34	\$ 57,697.91	\$ 20,573.36
12. <u>Confidential Account</u>	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
13. _____	\$	\$	\$	\$
14. _____	\$	\$	\$	\$
15. _____	\$	\$	\$	\$
16. _____	\$	\$	\$	\$
17. _____	\$	\$	\$	\$
18. _____	\$	\$	\$	\$
19. _____	\$	\$	\$	\$
20. _____	\$	\$	\$	\$
21. _____	\$	\$	\$	\$
22. _____	\$	\$	\$	\$
23. _____	\$	\$	\$	\$
24. _____	\$	\$	\$	\$
25. _____	\$	\$	\$	\$
26. _____	\$	\$	\$	\$
27. _____	\$	\$	\$	\$
28. _____	\$	\$	\$	\$
29. _____	\$	\$	\$	\$
30. _____	\$	\$	\$	\$
Totals:	\$ 911,912.98	\$ 327,480.34	\$ 369,943.11	\$ 869,450.21



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

Grant	Balance Jan. 1, 2009	2009 Budget Revenue Realized	Received	Canceled		Balance Dec. 31, 2009
Recycling Tonnage Grant	0.00					0.00
Drunk Driving Enforcement Fund	0.00	9,238.45	9,238.45			0.00
Safe and Secure Communities	13,521.00	29,685.00	35,784.00			7,422.00
Body Armor Grant Receivable	0.00	1,369.23	1,369.23			0.00
Municipal Alliance Grant	9,097.83	11,860.00	7,453.36	1,644.47		11,860.00
Click It or Ticket Grant	0.00	4,000.00	4,000.00			0.00
CDBG-Home Investment Partnership	62,302.00	30,500.00				92,802.00
County Open Space - Recreation	0.00	75,000.00				75,000.00
Recreation Grant - Concession		10,000.00				10,000.00
Clean Communities		16,182.24	16,182.24			0.00
NJDOT - Jackson		118,000.00				118,000.00
NJDOT - Richards Avenue	150,000.00		112,500.00			37,500.00
NJDOT - Darmstadt Avenue	140,000.00		105,000.00			35,000.00
Page Totals	374,920.83	305,834.92	291,527.28	1,644.47		387,584.00

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

Grant	Balance Jan 1, 2009	Transferred from 2009 Budget Appropriations			Expended		Canceled	Balance Dec 31, 2009
		Budget	Appropriation By 40A:4-87					
Drunk Driving Enforcement Fund	4,338.94		9,238.45		7,132.46			6,444.93
Safe and Secure Communities	58,201.00				58,201.00			0.00
Body Armor Grant	460.96		1,369.23		1,830.19			0.00
Municipal Alliance	2,055.59	14,825.00			13,764.40		2,055.59	1,060.60
CDBG-Home Investment Partnership	53,299.00	30,500.00						83,799.00
NJ DOT - Richards Road	150,000.00				150,000.00			0.00
NJ DOT - Darmstadt Avenue	140,000.00				140,000.00			0.00
NJ DOT - Jackson Road	0.00	118,000.00						118,000.00
Clean Communities	0.00	16,182.24			16,182.24			0.00
Click It or Ticket	0.00	4,000.00			4,000.00			0.00
County Open Space - Recreation	0.00	81,000.00			3,150.00			77,850.00
Recreation Grant - Concession	0.00	10,000.00						10,000.00
								0.00
								0.00
<b>Page Totals</b>	<b>408,355.49</b>	<b>274,507.24</b>	<b>10,607.68</b>		<b>394,260.29</b>		<b>2,055.59</b>	<b>297,154.53</b>

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

Grant	Balance Jan 1, 2009	Transferred from 2009 Budget Appropriations			Expended		Canceled	Balance Dec 31, 2009
		Budget	Appropriation By 40A:4-87					
Totals	408,355.49	274,507.24	10,607.68		394,260.29		2,055.59	297,154.53

## SCHEDULE OF UNAPPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan 1, 2009	Transferred to 2009 Budget Appropriations			Received			Balance Dec 31, 2009
		Budget	Appropriation By 40A:4-87					
Body Armour Grant	1,369.23	1,369.23			0.00			0.00
Recycling Tonnage Grant	0.00				4,187.80			4,187.80
Totals	1,369.23	1,369.23	0.00	0.00	4,187.80	0.00	0.00	4,187.80

NOTE THAT A TRIAL BALANCE IS REQUIRED AND NOT A BALANCE SHEET

**POST CLOSING  
TRIAL BALANCE - CURRENT FUND  
AS AT DECEMBER 31, 2009**

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

Title of Account	Debit	Credit
CASH & INVESTEMENTS	3,098,819.50	
DUE FROM STATE OF NEW JERSEY FOR VETERANS AND SENIOR CITIZENS	5,213.05	
TAXES RECEIVABLE		
PRIOR	0.00	
CURRENT	430,265.54	
SUBTOTAL TAXES RECEIVABLE	430,265.54	
TAX TITLE LIENS	187,191.87	
FORECLOSED PROPERTY	2,894,100.00	
PROPERTY DEEDED TO TOWNSHIP	364,400.00	
REVENUE ACCOUNTS RECEIVABLE	10,872.19	
PREPAID SCHOOL TAX	0.00	
INTERFUNDS:		
DUE FROM GENERAL CAPITAL	0.00	
DUE FROM DOG LICENSE FUND	0.00	
DUE FROM OTHER TRUST FUND	2,873.53	
DUE FROM GRANT FUND	86,241.67	
DEFERRED CHARGES:		
EMERGENCY AUTHORIZATION	0.00	
SPECIAL EMERGENCY NJS 40A4-53	0.00	
SPEICAL EMERGENCY NJS 40A4-44	0.00	
OVEREXPENDITURE OF APPROPRIATIONS	0.00	
OVEREXPENDITURE OF APPROPRIATION		
RESERVES	0.00	
DEFERRED SCHOOL TAXES		
LOCAL SCHOOL	1,161,109.00	
REGIONAL HIGH SCHOOL	811,707.91	
SUBTOTAL	9,052,794.26	0.00

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

NOTE THAT A TRIAL BALANCE IS REQUIRED AND NOT A BALANCE SHEET

**POST CLOSING  
TRIAL BALANCE - CURRENT FUND (CONT'D)**

AS AT DECEMBER 31, 2009

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

Title of Account	Debit	Credit
APPROPRIATION RESERVES		162,232.31
PREPAID TAXES		163,810.41
OVERPAID TAXES		8,549.38
DUE TO STATE OF NEW JERSEY FOR VETERANS AND SENIOR CITIZENS		0.00
LOCAL SCHOOL TAX PAYABLE		719,221.67
REGIONAL HIGH SCHOOL TAX PAYABLE		370,864.05
DUE COUNTY - ADDED AND OMITTED		0.00
INTERFUNDS:		
DUE TO GRANT FUND		0.00
DUE TO TRUST FUND		0.00
OTHER LIABILITIES:		
PAYROLL TAXES PAYABLE		-14.49
SPECIAL EMERGENCY NOTE PAYABLE		0.00
DCA FEES PAYABLE		1,108.00
ENCUMBRANCES PAYABLE		114,960.18
MARRIAGE LICENSE PAYABLE		75.00
RESERVES:		
JIF SAFETY MONEY		2,469.40
STATE AID		62,160.33
LANDSALE DEPOSITS		5,735.60
TOTAL CASH LIABILITIES		1,611,171.84 "C"
RESERVE FOR RECEIVABLES		3,975,944.80
DEFERRED LOCAL SCHOOL TAX PAYABLE		1,161,109.00
DEFER REGIONAL HIGH SCHOOL TAX PAYABLE		811,707.91
FUND BALANCE		1,492,860.71
TOTALS	9,052,794.26	9,052,794.26

(Do not crowd - add additional sheets)





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

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

<b>COMMERCE BANK</b>		
CAPITAL	6580054	198,879.10
CURRENT	6580062	2,873,445.15
TAX COLLECTOR	6579452	222,949.32
CLERK	6579460	4,848.56
PAYROLL	6579478	1,533.86
PAYROLL AGENCY	6579486	1,154.93
CONSTRUCTION OFFICIAL	6579494	6,172.00
DOG LICENSE	6579536	680.76
TTL REDEMPTION	6579544	66,037.91
ESCROW REVIEW	6580005	24,827.89
RECYCLING	6579502	8,828.81
FEDERAL CONFISCATORY	6579510	724.25
MULLICA CONFISCATORY	6580013	4,554.47
REHABILITATION AUTHORITY	6580021	213,422.65
ACCUMULATED ABSENCE TRUST	7855149436	20,055.90
POLICE CONFIDENTIAL FUND	7861543408	0.00
<b>FIRST FIDELITY</b>		
LANDFILL CLOSURE CD	6002431143	86,840.28
<b>TOTALS</b>		<b>3,734,955.84</b>

Note: Sections N.J.S. 40A:4-61, 40A4-62 amd 40A:4-63 of the Local Budget Law require that separate bank accounts be maintained for each allocated fund

**\*LOCAL DISTRICT SCHOOL TAX**

	Debit	Credit
Balance January 1, 2009	xxxxxxxxxx	xxxxxxxxxx
School Tax Payable # 85001-00	xxxxxxxxxx	653,833.37
School Tax Deferred (Not in excess of 50% of Levy - 2008-2009 85002-00	xxxxxxxxxx	1,161,109.00
Levy School Year July 1, 2009 - June 30, 2010	xxxxxxxxxx	3,750,343.00
Levy Calendar Year 2009	xxxxxxxxxx	0.00
Paid	3,684,954.70	xxxxxxxxxx
Balance December 31, 2009	xxxxxxxxxx	xxxxxxxxxx
School Tax Payable # 85003-00	719,221.67	xxxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2009-2010 85004-00	1,161,109.00	xxxxxxxxxx
*Not including Type 1 school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools.	5,565,285.37	5,565,285.37

# Must include unpaid requisitions

**MUNICIPAL OPEN SPACE TAX**

	Debit	Credit
Balance January 1, 2009 85045-00	xxxxxxxxxx	
2004 Levy 81105-00	xxxxxxxxxx	
Interest Earned	xxxxxxxxxx	
Expenditures		xxxxxxxxxx
Balance December 31, 2009 85046-00		xxxxxxxxxx



## COUNTY TAXES PAYABLE

	Debit	Credit
Balance January 1, 2009	xxxxxxxxxx	xxxxxxxxxx
County Taxes	xxxxxxxxxx	0.00
Due County for Added and Omitted Taxes	xxxxxxxxxx	0.00
2009 Levy	xxxxxxxxxx	xxxxxxxxxx
General County	xxxxxxxxxx	1,647,438.10
County Library	xxxxxxxxxx	188,068.12
County Health	xxxxxxxxxx	113,093.85
County Open Space Preservation	xxxxxxxxxx	33,054.44
Due County for Added and Omitted Taxes	xxxxxxxxxx	13,842.20
Paid	1,995,496.71	xxxxxxxxxx
Balance December 31, 2009	xxxxxxxxxx	xxxxxxxxxx
County Taxes	0.00	xxxxxxxxxx
Due County for Added & Omitted Taxes	0.00	xxxxxxxxxx
	1,995,496.71	1,995,496.71

## SPECIAL DISTRICT TAXES

	Debit	Credit
Balance January 1, 2009 <span style="float: right;">80003-06</span>	xxxxxxxxxx	
2009 Levy: (List Each Type of District Tax Separately - see Footnote)	xxxxxxxxxx	xxxxxxxxxx
Fire - <span style="float: right;">81108-00</span>	xxxxxxxxxx	xxxxxxxxxx
Sewer - <span style="float: right;">81111-00</span>	xxxxxxxxxx	xxxxxxxxxx
Water - <span style="float: right;">81112-00</span>	xxxxxxxxxx	xxxxxxxxxx
Garbage - <span style="float: right;">81109-00</span>	xxxxxxxxxx	xxxxxxxxxx
	xxxxxxxxxx	xxxxxxxxxx
	xxxxxxxxxx	xxxxxxxxxx
	xxxxxxxxxx	xxxxxxxxxx
Total 2009 Levy <span style="float: right;">80003-07</span>	xxxxxxxxxx	
Paid <span style="float: right;">80003-08</span>		xxxxxxxxxx
Balance December 31, 2009 <span style="float: right;">80003-09</span>		xxxxxxxxxx

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

**STATE LIBRARY AID**

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

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

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

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

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

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

**RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID**

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

## STATEMENT OF GENERAL BUDGET REVENUES 2009

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated 80101-	854,000.00	854,000.00	0.00
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-	0.00	0.00	0.00
Miscellaneous Revenue Anticipated:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Adopted Budget	1,264,590.86	1,346,443.07	81,852.21
Added by N.J.S.40A:4-87: (List on 17a)	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
	9,238.45	9,238.45	0.00
Total Miscellaneous Revenue Anticipated 80103-	1,273,829.31	1,355,681.52	81,852.21
Receipts from Delinquent Taxes 80104-	350,000.00	506,916.72	156,916.72
Amount to be Raised by Taxation:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(a) Local Tax for Municipal Purpopses 80105-	3,078,412.94	xxxxxxxxxx	xxxxxxxxxx
(b) Addition to Local District School Tax 80106-		xxxxxxxxxx	xxxxxxxxxx
Total Amount to be Raised by Taxation 80107	3,078,412.94	3,465,989.72	387,576.78
	5,556,242.25	6,182,587.96	626,345.71

## ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00	xxxxxxxxxx	10,797,619.21
Amount to be Raised by Taxation	xxxxxxxxxx	xxxxxxxxxx
Local District School Tax 80109-00	3,750,343.00	xxxxxxxxxx
Regional School Tax 80119-00	0.00	xxxxxxxxxx
Regional High School Tax 80110-00	2,365,143.93	xxxxxxxxxx
County Taxes 80111-00	1,981,654.51	xxxxxxxxxx
Due County for Added and Omitted Taxes 80112-00	13,842.20	xxxxxxxxxx
Special District Taxes 80113-00	0.00	xxxxxxxxxx
Municipal Open Space Tax 80120-00	0.00	xxxxxxxxxx
Reserve for Uncollected Taxes 80114-00	xxxxxxxxxx	779,354.15
Deficit in Required Collection of Current Taxes (or) 80115-00	xxxxxxxxxx	0.00
Balance for Support of Municipal Budget (or) 80116-00	3,465,989.72	xxxxxxxxxx
*Excess Non-Budget Revenue (see footnote) 80117-00		xxxxxxxxxx
*Deficit Non-Budget Revenue (see footnote) 80118-00	xxxxxxxxxx	
	11,576,973.36	11,576,973.36

\*These items are applicable only when there is no "Amount to be Raised by Taxation" in the "Budget" column of the statement at the top of this sheet. In such instances, any excess or deficit in the above allocation would apply to "Non-Budget Revenue" only.



**STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2009**

2009 Budget as Adopted	80012-01	5,547,003.80
2009 Budget - Added by N.J.S.40A:4-87	80012-02	9,238.45
Appropriated for 2009 Budget Statement Item 9	80012-03	5,556,242.25
Appropriated for 2009 by Emergency Appropriation (Budget Statement Item 9)	80012-04	0.00
<b>Total General Appropriations (Budget Statement Item 9)</b>	<b>80012-05</b>	<b>5,556,242.25</b>
Add: Overexpenditures (see footnote)	80012-06	0.00
<b>Total Appropriations and Overexpenditures</b>	<b>80012-07</b>	<b>5,556,242.25</b>
<b>Deduct Expenditures:</b>		
Paid or Charged [Budget Statement Item (L)]	80012-08	4,614,620.60
Paid or Charged - Reserve for Uncollected Taxes	80012-09	779,354.15
Reserved	80012-10	162,232.31
<b>Total Expenditures</b>	<b>80012-11</b>	<b>5,556,207.06</b>
Unexpended Balances Canceled (see footnote)	80012-12	35.19

**FOOTNOTES - RE: OVEREXPENDITURES:**

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

**RE: UNEXPENDED BALANCES CANCELED:**

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

**SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL  
DISTRICT SCHOOL PURPOSES  
(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)**

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

# RESULTS OF 2009 OPERATION

## CURRENT FUND

	Debit	Credit
Excess of anticipated Revenues:	xxxxxxxxx	xxxxxxxxx
Miscellaneous Revenues Anticipated                      80013-01	xxxxxxxxx	81,852.21
Delinquent Tax Collections                                      80013-02	xxxxxxxxx	156,916.72
	xxxxxxxxx	
Required Collection of Current Taxes                      80013-03	xxxxxxxxx	387,576.78
Unexpended Balances of 2009 Budget Appropriations      80013-04	xxxxxxxxx	35.19
Miscellaneous Revenue Not Anticipated                      81113-	xxxxxxxxx	57,932.00
Miscellaneous Revenue Not Anticipated: Proceeds of Sale of Foreclosed Property (Sheet 27)      81114-	xxxxxxxxx	79,800.00
Payment in Lieu of Taxes on Real Property                81120-	xxxxxxxxx	11,045.35
Sale of Municipal Assets	xxxxxxxxx	29,298.50
Unexpended Balances of 2008 Appropriation Reserves      80013-05	xxxxxxxxx	122,492.59
Prior Year Interfunds Returned in 2009                      80013-06	xxxxxxxxx	23,397.11
Misc. Prior Year Revenue Adjustment	xxxxxxxxx	6,568.84
Cancel Grant Local Match	xxxxxxxxx	411.12
	xxxxxxxxx	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)	xxxxxxxxx	xxxxxxxxx
Balance January 1, 2009                                      80013-07	1,972,816.91	xxxxxxxxx
December 31, 2009    80013-08	xxxxxxxxx	1,972,816.91
Deficit in Anticipated Revenues:	xxxxxxxxx	xxxxxxxxx
Miscellaneous Revenues Anticipated                      80013-09	0.00	xxxxxxxxx
Delinquent Tax Collections                                      80013-10	0.00	xxxxxxxxx
		xxxxxxxxx
Required Collection of Current Taxes                      80013-11		xxxxxxxxx
Interfund Advances Originating in 2009                      80013-12	89,115.20	xxxxxxxxx
Prior Year Senoir Citizens Deductions	0.00	xxxxxxxxx
Prior Year Revenues Refunded	0.00	xxxxxxxxx
Misc - Prior year revenue adjustment	0.00	xxxxxxxxx
Misc - Prior year grant match adjustment	0.00	xxxxxxxxx
Deficit Balance - To Trial Balance (Sheet 3)                80013-13	xxxxxxxxx	
Surplus Balance - To Surplus (Sheet 21)                      80013-14	868,211.21	xxxxxxxxx
	2,930,143.32	2,930,143.32



**SURPLUS - CURRENT FUND  
YEAR 2009**

		Debit	Credit
1. Balance January 1, 2009	80014-01	xxxxxxxxxx	1,478,649.50
2.		xxxxxxxxxx	
3. Excess Resulting from 2009 Operations	80014-02	xxxxxxxxxx	868,211.21
4. Amount Appropriated in the 2009 Budget - Cash	80014-03	854,000.00	xxxxxxxxxx
5. Amount Appropriated in 2001 Budget - with Prior Written Consent of Director of Local Government Services	80014-04	0.00	xxxxxxxxxx
6.			xxxxxxxxxx
7.. Balance December 31, 2009	80014-05	1,492,860.71	xxxxxxxxxx
		2,346,860.71	2,346,860.71

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

Cash	80014-06		3,098,819.50
Investments	80014-07		0.00
Sub-Total			3,098,819.50
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08	;	1,611,171.84
Cash Surplus	80014-09		1,487,647.66
Deficit in Cash Surplus	80014-10		
<b>Other Assets Pledged to Surplus:*</b>			
(1) Due from State of NJ Senior Citizens and Veterans Deduction	80014-16	5,213.05	
Deferred Charges #	80014-12	0.00	
Cash Deficit #	80014-13		
Total Other Assets	80014-14		5,213.05
*IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS	80014-15		1,492,860.71

WOULD ALSO BE PLEDGED TO CASH LIABILITIES

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

(1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS

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

**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-	4,729,651.27	xxxxxxxxxxx
Actual 80016-		3,750,343.00
2. Local District School Tax	3,764,885.00	xxxxxxxxxxx
Estimate ** 80017-		
Actual 80025-		
3. Regional School District Tax		xxxxxxxxxxx
Estimate ** 80026-		
4. Regional High School Tax - School Budget		2,365,143.93
Actual 80018-		
Estimate ** 80019-	2,438,269.33	xxxxxxxxxxx
Actual 80020-		
5. County Tax	1,852,063.48	xxxxxxxxxxx
Estimate ** 80021-		
Actual 80022-		1,981,654.51
6. Special District Taxes		xxxxxxxxxxx
Estimate ** 80023-		
Actual 80027-		
7. Municipal Open Space Tax		xxxxxxxxxxx
Estimate ** 80028-		
8. Total General Appropriations & other Taxes 80024-01	12,784,869.08	
9. Less: Total Anticipated Revenues for 2010 in Municipal Budget (Item 5) 80024-02	2,430,592.48	
10. Cash Required from 2010 Taxes to Support Local Municipal Budget and Other Taxes 80024-03	10,354,276.60	
11. Amount of Item 10 Divided by 93.00% Equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22) 80024-05	11,133,630.75	
<u>Analysis of Item 11:</u>		<p>* May not be stated in an amount less than 'actual' Tax of year 2009</p> <p>** 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.</p>
Local District School Tax (Amount Shown on Line 2 Above)	3,764,885.00	
Regional School District Tax (Amount Shown on Line 3 Above)		
Regional High School Tax (Amount Shown on Line 4 Above)	2,438,269.33	
County Tax (Amount Shown on Line 5 Above)	1,852,063.48	
Special District Tax (Amount Shown on Line 6 Above)		
Municipal Open Space Tax (Amount Shown on Line 7 Above)		
Tax in Local Municipal Budget	3,078,412.94	
Total Amount (see Line 11)	11,133,630.75	
12. Appropriation: Reserve for Uncollected Taxes Budget Statement, Item 8 (M) (Item 11, Less Item 10) 80024-06	779,354.15	
<u>Computation of "Tax in Local Municipal Budget"</u>		<p>Note: The amount of anticipated revenues (Item 9) may never exceed the total of Items 1 and 12</p>
Item 1 - Total General Appropriations	4,729,651.27	
Item 12 - Appropriations: Reserve for Uncollected Taxes	779,354.15	
Sub-Total	5,509,005.42	
Less: Item 9 - Total Anticipated Revenues	2,430,592.48	
Amount to be Raised by Taxation in Municipal Budget 80024-07	3,078,412.94	



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

<u>Caused By</u>	Amount Dec.31, 2008 per Audit <u>Report</u>	Amount in 2009 <u>Budget</u>	Amount Resulting from 2009	Balance as at <u>Dec. 31, 2009</u>
1. Emergency Authorization - Municipal*	\$ _____	\$ _____	\$ _____	\$ 0.00
2. Emergency Authorizations - Schools	\$ _____	\$ _____	\$ _____	\$ _____
3. _____	\$ _____	\$ _____	\$ _____	\$ _____
4. _____	\$ _____	\$ _____	\$ _____	\$ _____
5. _____	\$ _____	\$ _____	\$ _____	\$ _____
6. _____	\$ _____	\$ _____	\$ _____	\$ _____
7. _____	\$ _____	\$ _____	\$ _____	\$ _____
8. _____	\$ _____	\$ _____	\$ _____	\$ _____
9. _____	\$ _____	\$ _____	\$ _____	\$ _____
10. _____	\$ _____	\$ _____	\$ _____	\$ _____

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

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

<u>Date</u>	<u>Purpose</u>	<u>Amount</u>
1. _____	_____	\$ _____
2. _____	_____	\$ _____
3. _____	_____	\$ _____
4. _____	_____	\$ _____
5. _____	_____	\$ _____

**JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED**

<u>In favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	<u>Appropriated for in Budget of Year 2010</u>
1 _____	_____	_____	\$ _____	_____
2 _____	_____	_____	\$ _____	_____
3 _____	_____	_____	\$ _____	_____
4 _____	_____	_____	\$ _____	_____

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

Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount Authorized*	Balance Dec. 31, 2008	REDUCED IN 2009		Balance Dec. 31, 2009
					By 2009 Budget	Canceled by Resolution	
							0
		Totals	0	0	0	0	0
				80025-00	80026-00		

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

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

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



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

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2008	-					Disbursements	Balance Dec. 31, 2009
		Assessments and Liens	Current Budget					
Assessment Serial Bond Issues:	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
Assessment Bond Anticipation Note Issues:	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
Other Liabilites								
Trust Surplus								
Assessment Bond Anticipation Note Issues:	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx

\*Show as red figure

**POST CLOSING  
TRIAL BALANCE - GENERAL CAPITAL FUND  
AS AT DECEMBER 31, 2009**

Title of Account	Debit	Credit
Est. Proceeds Bonds and Notes Authorized	489,000.00	xxxxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxxxx	489,000.00
CASH & INVESTMENTS	162,147.40	
DEFERRED CHARGES TO FUTURE TAXATION:		
FUNDED	1,334,305.85	
UNFUNDED	851,000.00	
STATE ROAD ALLOTMENTS RECEIVABLE	0.00	
INTERFUNDS:		
DUE FROM/TO GREEN TRUST	0.00	
DUE FROM/TO CURRENT FUND	0.00	
OVEREXPENDITURE OF ORDINANCE	0.00	
GENERAL BONDS PAYABLE		1,320,000.00
BOND ANTICIPATION NOTES PAYABLE		362,000.00
GREEN TRUST LOANS PAYABLE		14,305.85
IMPROVEMENT AUTHORIZATIONS		
FUNDED		24,000.00
UNFUNDED		491,943.53
CONTRACTS PAYABLE		14,481.30
CAPITAL IMPROVEMENT FUND		45,431.11
FUND BLANCE		75,291.46
RESERVES:		
CONTR. TOWARD COST OF IMPROVEMENT		0.00
BAN PAYMENTS		0.00
PRELIM EXPENSE - MOSS MILL FACILITY		0.00
	2,836,453.25	2,836,453.25

(Do not crowd - add additional sheets)

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

		Debit	Credit	2010 Debt Service
Outstanding January 1, 2009	80033-01	xxxxxxxxxx	1,520,000.00	
Issued	80033-02	xxxxxxxxxx	0.00	
Paid	80033-03	200,000.00	xxxxxxxxxx	
Outstanding December 31, 2009	80033-04	1,320,000.00	xxxxxxxxxx	
		1,520,000.00	1,520,000.00	
2010 Bond Maturities - General Capital Bonds			80033-05	\$ 200,000.00
2010 Interest on Bonds		80033-06	\$ 48,000.00	

**ASSESSMENT SERIAL BONDS**

		Debit	Credit	2010 Debt Service
Outstanding January 1, 2009	80033-07	xxxxxxxxxx		
Issued	80033-08	xxxxxxxxxx		
Paid	80033-09		xxxxxxxxxx	
Outstanding December 31, 2009	80033-10		xxxxxxxxxx	
2010 Bond Maturities - General Capital Bonds			80033-11	\$
2010 Interest on Bonds		80033-12	\$ 0.00	
Total "Interest on Bonds - Debt Service" (*Items)			80033-13	\$ 48,000.00

**LIST OF BONDS ISSUED DURING 2009**

Purpose	2010 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				

80033-14

80033-15

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

**(COUNTY) (MUNICIPAL) Green Trust LOAN**

		Debit	Credit	2010 Debt Service
Outstanding January 1, 2009	80033-01	xxxxxxxxxx	21,249.52	
Issued	80033-02	xxxxxxxxxx		
Paid	80033-03	6,943.67	xxxxxxxxxx	
Outstanding December 31, 2009	80033-04	14,305.85	xxxxxxxxxx	
		21,249.52	21,249.52	
2010 Loan Maturities			80033-05	\$ 7,083.24
2010 Interest on Loans			80033-06	\$ 250.94
Total 2010 Debt Service for Green Trust			80033-13	\$ 7,334.18

**LOANS**

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

**LIST OF LOANS ISSUED DURING 2009**

Purpose	2010 Maturity	Amount Issued	Date of Issue	Interest Rate
Total		0.00		

80033-14

80033-15

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

**TYPE 1 SCHOOL TERM BONDS**

		Debit	Credit	2002 Debt Service
Outstanding January 1, 2009	80034-01	XXXXXXXXXX		
Paid	80034-02		XXXXXXXXXX	
Outstanding December 31, 2009	80034-03		XXXXXXXXXX	
2010 Bond Maturities - Term Bonds	80034-04		\$	
2010 Interest on Bonds*	80034-05			

**TYPE I SCHOOL SERIAL BOND**

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

**LIST OF BONDS ISSUED DURING 2009**

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

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

		Outstanding Dec. 31, 2009	2010 Interest requirement
1. Emergency Notes	80036-	\$ _____	_____
2. Special Emergency Notes	80037-	\$ _____	_____
3. Tax Anticipation Notes	80038-	\$ _____	_____
4. Interest on Unpaid State and County Taxes	80039-	\$ _____	_____
5. _____		\$ _____	_____
6. _____		\$ _____	_____

## DEBT SERVICE FOR NOTES (OTHER THAN 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. Ord 11-2008 Various Capital Improv	362,000.00	10/02/08	362,000.00	10/2/2010	4.00%	0.00	12,670.00	12/31/09
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
<b>Total</b>	362,000.00		362,000.00			0.00	12,670.00	

80051-01

80051-02

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

Memo: Type 1 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 2006 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2009 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)

## DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

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

80051-01

80051-02

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

Assessment Notes with an original date of issue of December 31, 1997 or prior must be appropriated in full in the 2002 Dedicated Assessment Budget or written intent of permanent financing submitted with statement.

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

(Do not crowd - add additional sheets)

## SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

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

80051-01

80051-02

(Do not crowd - add additional sheets)

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS <small>Specify each authorization by purpose. Do not merely designate by a code number</small>	Balance January 1 2009		2009 Authorizations		Expended	Authorizations Canceled	Balance December 31, 2009	
	Funded	Unfunded					Funded	Unfunded
Ord 4-2005 Various Capital Improvements	65,000.00	0.00				65,000.00	0.00	0.00
Ord 12-2006 Reconstruction 5th Ave	1,166.58				0.00	1,166.58	0.00	0.00
Ord 14-2006 Mun Bldg Generator	9,049.88					9,049.88	0.00	
Ord 11-2008 Various Capital Improvements	15,500.00	296,034.19			281,388.83			30,145.36
Ord 11-2009 Various Capital Improvements			515,000.00		29,201.83		24,000.00	461,798.17
Sub-totals	90,716.46	296,034.19	515,000.00		310,590.66	75,216.46	24,000.00	491,943.53

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

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number	Balance January 1 2009		2009 Authorizations		Expended	Authorizations Canceled	Balance December 31, 2009	
	Funded	Unfunded					Funded	Unfunded
SUB-TOTALS FROM SHEET 35	90,716.46	296,034.19	515,000.00		310,590.66	75,216.46	24,000.00	491,943.53
Total 70000-	90,716.46	296,034.19	515,000.00		310,590.66	75,216.46	24,000.00	491,943.53

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



**GENERAL CAPITAL FUND**

**GENERAL CAPITAL FUND  
SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS**

		Debit	Credit
Balance January 1, 2009	80030-01	xxxxxxxxxx	
Received from 2009 Budget Appropriation*	80030-02	xxxxxxxxxx	
Received from 2009 Emergency Appropriation*	80030-3	xxxxxxxxxx	
Appropriated to Finance Improvement Authorizatio	80030-04		xxxxxxxxxx
			xxxxxxxxxx
Balance December 31, 2009			xxxxxxxxxx

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

**CAPITAL IMPROVEMENTS AUTHORIZED IN 2009  
AND DOWNPAYMENTS (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 11-2009 Various Capital	515,000.00	489,000.00	26,000.00	
<b>Total 80032-00</b>	<b>515,000.00</b>	<b>489,000.00</b>	<b>26,000.00</b>	

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

# GENERAL CAPITAL FUND

## STATEMENT OF CAPITAL SURPLUS

YEAR 2009

		Debit	Credit
Balance January 1, 2009	80029-01	xxxxxxxxxx	0.00
Premium on Sale of Bonds		xxxxxxxxxx	75.00
Funded Improvement Authorizations Canceled		xxxxxxxxxx	75,216.46
Appropriated to Finance Improvement Authorizati	80029-02		xxxxxxxxxx
Appropriated to 2009 Budget Revenue	80029-03		xxxxxxxxxx
Balance December 31, 2009	80029-04	75,291.46	xxxxxxxxxx
		75,291.46	75,291.46

### BONDS ISSUED WITH A COVENANT OR COVENANTS

1. Amount of Serial Bonds Issued Under Provisions of Chapter 223,  
P.L. 1944, Cahpter 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 - 2010 Requirements \$ \_\_\_\_\_
  
5. Total of 3 and 4 - Gross Appropriation \$ \_\_\_\_\_
  
6. Less Amount of Special Trust Fund to be Used \$ \_\_\_\_\_
  
7. Net Appropriation Required \$ \_\_\_\_\_

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

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

Item 5 must be shown as an item of appropriation, short extended, with Item 6 shown directly following as a deduction and with the amount of Item 7 extended into the 2009 appropriation column.

MUNICIPALITIES ONLY

**IMPORTANT!!**

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

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

- A.
- 1. Total Tax Levy for the Year 2009 was \$ 11,255,929
  - 2. Amount of Item 1 Collected in 2009 (\*) \$ 10,797,619.21
  - 3. Seventy (70) percent of Item 1 \$ 7,879,149.99
- (\*) Including prepayments and overpayments applied

- B.
- 1. Did any maturities or bonded obligations or notes fall due during the year 2009 ?  
 Answer YES or NO YES
  - 2. Have payments been made for all bonded obligations or notes due on or before December 31, 2009 ?  
 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 2010 budget for the liquidation of all bonded obligations or notes exceed 25% of the total appropriations for operating purposes in the budget for the year just ended? Answer YES or NO: NO.

- D.
- 1. Cash Deficit 2008 \$ \_\_\_\_\_
  - 2. 4% of 2008 Tax Levy for all purposes:  
 Levy -- \$ \_\_\_\_\_ = \$ \_\_\_\_\_
  - 3. Cash Deficit 2009 \$ \_\_\_\_\_
  - 4. 4% of 2009 Tax Levy for all purposes:  
 Levy -- \$ \_\_\_\_\_ = \$ \_\_\_\_\_

E..	<u>UNPAID</u>	<u>2008</u>	<u>2009</u>	<u>Total</u>
1. State Taxes	\$	\$ _____	\$ _____	\$ _____
2. County Taxes	\$	\$ _____	\$ _____	\$ _____
3. Amounts due Special Districts	\$	\$ _____	\$ _____	\$ _____
4. Amount due School Districts for Local School Tax	\$	\$ _____	\$ <u>1,090,085.72</u>	\$ <u>1,090,085.72</u>

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

1. Amount of Levy as per Duplicate (Analysis) #	82101-00	\$ <u>11,177,469.09</u>
or		
(Abstract of Ratables)	82113-00	\$ _____
2. Amount of Levy Special District Taxes	82102-00	\$ <u>0.00</u>
3. Amount Levied for Omitted Taxes under N.J.S.A 54:4-63.12 et. Seq.	82103-00	\$ <u>4,791.41</u>
4. Amount Levied for Added Taxes under N.J.S.A 54:4-63.1 et.seq.	82104-00	\$ <u>73,668.06</u>
5a. Subtotal 2009 Levy	\$	<u>11,255,928.56</u>
5b. Reductions due to tax appeals**	\$	_____
5c. Total 2009 Tax Levy	82106-00	<u><u>11,255,928.56</u></u>
6. Transferred to Tax Title Liens	82107-00	\$ <u>18,150.20</u>
7. Transferred to Foreclosed Property	82108-00	\$ <u>0.00</u>
8. Remitted, Abated or Canceled	82109-00	\$ <u>9,893.61</u>
9. Discount Allowed	82110-00	\$ <u>0.00</u>
10. Collected in Cash: In 2008	82121-00	\$ <u>149,128.06</u>
In 2009*	82122-00	\$ <u>10,564,949.75</u>
R.E.A.P Revenue	\$	<u>0.00</u>
State's Share of 2009 Senior Citizens and Veterans Deductions Allowed	82123-00	\$ <u>83,541.40</u>
Total to Line 14	82111-00	\$ <u><u>10,797,619.21</u></u>
11. Total Credits		\$ <u><u>10,825,663.02</u></u>
12. Amount Outstanding December 31, 2009	83120-00	\$ <u>430,265.54</u>
13. Percentage of Cash Collections to Total 2009 Levy, (Item 10 divided by Item 5c) is	_____	95.93%
	82112-00	

**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		\$ <u>10,797,619.21</u>
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals		\$ <u>0.00</u>
To Current Taxes Realized in Cash (Sheet 17)		\$ <u><u>10,797,619.21</u></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 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 Veterans Deductions.

\* Include overpayments applied as part of 2009 collections

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

**ACCELERATED TAX SALE/TAX LEVY SALE - CHAPTER 99**

**To Calculated Underlying Tax Collection Rate for 2001**

Utilize this sheet only if you conducted an Accelerated Tax Sale of 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 ..... \$ \_\_\_\_\_

**NET Cash Collected** ..... \$ \_\_\_\_\_

Line 5c (sheet 22) Total 2001 Tax Levy ..... \$ \_\_\_\_\_

Percentage of Collection Excluding Accelerated Tax Sale Proceeds  
(Net Cash Collected divided by Item 5c) is ..... \$ \_\_\_\_\_ %

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**(2) Utilizing Tax Levy Sale**

Total of Line 10 Collected in Cash (sheet 22) ..... \$ \_\_\_\_\_

LESS: Proceeds from Tax Levy Sale (excluding premium) ..... \$ \_\_\_\_\_

**Net Cash Collected** ..... \$ \_\_\_\_\_

Line 5c (sheet 22) Total 2001 Levy ..... \$ \_\_\_\_\_

Percentage of Collection Excluding Tax Levy Sale Proceeds  
(Net Cash Collected divided by item 5c) is ..... \$ \_\_\_\_\_ %

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

	Debit	Credit
1. Balance January 1, 2009	xxxxxxxxxxx	xxxxxxxxxxx
Due From State of New Jersey	5,452.44	xxxxxxxxxxx
Due To State of New Jersey	xxxxxxxxxxx	0.00
2. Sr. Citizens Deductions Per Tax Billings	18,500.00	xxxxxxxxxxx
3. Veterans Deductions Per Tax Billings	63,000.00	xxxxxxxxxxx
4. Sr. Citizens Deductions Allowed By Tax Collector	2,500.00	xxxxxxxxxxx
5.		
6.	xxxxxxxxxxx	
7. Sr. Citizens Deductions Disallowed by Tax Collector	xxxxxxxxxxx	458.60
8. Sr. Citizens Deductions Disallowed by Tax Collector 2008 Taxes	xxxxxxxxxxx	0.00
9. Received in Cash from State	xxxxxxxxxxx	83,780.79
10.		
11.		
12. Balance December 31, 2009	xxxxxxxxxxx	xxxxxxxxxxx
Due From State of New Jersey	xxxxxxxxxxx	5,213.05
Due To State of New Jersey		xxxxxxxxxxx
	<b>89,452.44</b>	<b>89,452.44</b>

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

Line 2		18,500.00	
Line 3		63,000.00	
Line 4		2,500.00	
Sub-Total		84,000.00	
Less: Line 7		458.60	
To Item 10, Sheet 22		83,541.40	



**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

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

**B. Reserve for Uncollected Taxes Exclusion:**  
Outstanding Balance of 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 and above)** \$ \_\_\_\_\_

## SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

			Debit	Credit
1. Balance January 1, 2009			675,419.94	XXXXXXXXXX
A. Taxes	83102-00	507,469.86	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83103-00	167,950.08	XXXXXXXXXX	XXXXXXXXXX
2. Canceled			XXXXXXXXXX	XXXXXXXXXX
A. Taxes	83105-00		XXXXXXXXXX	0.09
B. Tax Title Liens	83106-00		XXXXXXXXXX	0.00
3. Transferred to Foreclosed Tax Title Liens			XXXXXXXXXX	XXXXXXXXXX
A. Taxes	83108-00		XXXXXXXXXX	0.00
B. Tax Title Liens	83109-00		XXXXXXXXXX	0.00
4. Added Taxes			83110-00	0.00
5. Added Tax Title Liens			83111-00	0.00
6. Adjustments between Taxes (Other than current year) and Tax Title Liens			XXXXXXXXXX	XXXXXXXXXX
A. Taxes - Transfers to Tax Title Liens	83104-00		XXXXXXXXXX	(1) 4,344.42
B. Tax Title Liens - Transfers from Taxes	83107-00		(1) 4,344.42	XXXXXXXXXX
7. Balance Before Cash Payments			XXXXXXXXXX	675,419.85
8. Totals			679,764.36	679,764.36
9. Balance Brought Down			675,419.85	XXXXXXXXXX
10. Collected:			XXXXXXXXXX	506,916.72
A. Taxes	83116-00	503,125.35	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83117-00	3,791.37	XXXXXXXXXX	XXXXXXXXXX
11. Interest and Costs - 2009 Tax Sale			83118-00	538.54
12. 2009 Taxes Transferred to Liens			83119-00	18,150.20
13. 2009 Taxes			83123-00	430,265.54
14. Balance December 31, 2009			XXXXXXXXXX	617,457.41
A. Taxes	83121-00	430,265.54	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83122-00	187,191.87	XXXXXXXXXX	XXXXXXXXXX
15. Totals			1,124,374.13	1,124,374.13

16. Percentage of Cash Collections to Adjusted Amount Outstanding  
(Item No. 10 divided by Item No. 9 is 75.05%)

17. Item No. 14 multiplied by percentage shown above is \$ 463,414.70 and represents  
the maximum amount that may be anticipated in 2009. 83125-00

(See Note A on Sheet 22 - Current Taxes)

(1) These amount will always be the same

# INSTRUCTIONS IN PREPARATION OF ANNUAL FINANCIAL STATEMENT OF 2009

The arrangement of the schedules 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 Deposits & Reserves
- 6a. Municipal Public Defender Certification -- P.L 1997, C.256
- 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 2003 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 Calculated 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. Division of Tax Appeals (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: Contact Sales: Mortgage Sales
- 28. Deferred Charges and List of Judgements-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 & 34a. Debt Service for Assessment Notes/Schedule of Capital Lease Program Obligations
- 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. Instructions
- 41 & 55. Trial Balance-Utility Fund
- 42 & 45. Trial Balance-Utility Assessment Trust Funds
- 43 & 57. Analysis of Utility Assessment Trust Cash and Investments Pledged to Liabilities and Surplus
- 44 & 58. Utility Revenues and Appropriations
- 45 & 59. 2001 Utility Operations
- 46 & 60. Results of Operation, Operating Surplus and Analysis
- 47 & 61. Utility Accounts Receivable; Utility Liens
- 48 & 62. Deferred Charges and List of Judgements-Utility
- 49 & 63. Summary Statement of Debt Service Requirements
- 49a & 63a. Summary Statement of Loan Requirements
- 50 & 64. Debt Service for Utility Notes (Other than Utility Assessment Notes)
- 51 & 65. Debt Service for Utility Assessment Notes
- 52 & 66. Improvement Authorizations (Utility Capital)
- 53 & 67. Capital Improvement Fund and Down Payments
- 54 & 68. Utility Capital Improvements Authorized in 2009; Utility Capital Surplus