

ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2010  
(UNAUDITED)

POPULATION LAST CENSUS 4,705  
NET VALUATION TAXABLE 2010 634,407,870  
MUNICICODE 1304

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 THE DIVISION OF LOCAL GOVERNMENT SERVICES.

Borough of Atlantic Highlands, County of Monmouth

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 and 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.

Name Lorraine P. Carafa  
Title Registered Municipal Accountant

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

REQUIRED CERTIFICATION BY THE CHIEF FINANCIAL OFFICER:

I hereby certify that I am responsible for filing this verified Annual Financial Statement, (which I have not prepared) or (which I have not prepared) [eliminate one] and information required also included herein and that this Statement is an exact copy of the original on file with the clerk of the governing body, that all calculations, extensions and additions are correct, that no transfers have been made to or from emergency appropriations and all statements contained herein are in proof, I further certify that this statement is correct insofar as I can determine from all the books and records kept and maintained in the Local Unit.

Further, I do hereby certify that I, Lorraine Carafa, am the Chief Financial Officer, License # of the Borough of Atlantic Highlands, County of Monmouth 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 Lorraine P. Carafa  
Title Chief Financial Officer  
Address 100 First Avenue, Atlantic Highlands, NJ 07716  
Phone Number (732) - 291-1444  
Fax Number (732) - 291-9725

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



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

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

I have prepared the post-closing trial balances, related statements and analyses included in the accompanying Annual Financial Statement from the books of account and records made available to me by the Borough of Atlantic Highlands 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 December 31, 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:

NONE



(Registered Municipal Accountant)

Thomas P. Fallon  
Fallon & Larsen LLP

(Firm Name)

1390. Route 36, Suite 102

(Address)

Hazlet, NJ 07730

(Address)

(732)-888-2070

(Phone Number)

Certified by me  
This 31<sup>st</sup> day of January, 2011

Sheet 1a



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

\_\_\_\_\_

The undersigned certifies that the municipality has compiled 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: \_\_\_\_\_

*Joseph Kachunsky*

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

*[Signature]*

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

*007156*

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

*2/8/11*



MUNICIPAL BUDGET LOCAL EXAMINATION QUALIFICATION CERTIFICATION  
BY  
CHIEF FINANCIAL OFFICER

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

CERTIFICATION OF QUALIFYING MUNICIPALITY

1. The outstanding indebtedness of the previous fiscal year is **not in excess of 3.5%**
2. All emergencies approved for the previous fiscal year **did not exceed 3%** of total appropriations;
3. The tax collection rate **exceeded 90%**
4. Total deferred charges **did not equal or exceed 4%** of the total tax levy;
5. There were **no "procedural deficiencies"** noted by the registered municipal accountant on Sheet 1a of the Annual Financial Statement; and
6. There was **no operating deficit** for the previous fiscal year.
7. The municipality did **not** conduct an accelerated tax sale for less than 3 consecutive years.
8. The municipality did **not** conduct a tax levy sale the previous fiscal year and does not plan to conduct one in the current year.
9. The current year budget does **not** contain an appropriation or levy "CAP" wavier.
10. The municipality will not apply for Transitional 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:

Chief Financial Officer:

Signature:

Certificate #:

Date:

NA

INELIGIBLE

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:



21-600054

Fed I.D. #

Borough of Atlantic Highlands

Municipality

# Flourish

County

# Report of Federal and State Financial Assistance

## Expenditures of Awards

Fiscal Year Ending: 12/31/10

- (1)
- (2)
- (3)

Federal Programs  
Expended  
(administered by  
the State)

State Programs Expended

TOTAL \$	-	\$ 233,417.74	\$ 602,554
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Type of Audit required by OMB A-133 and OMB 04-04:

## Single Audit

### Program Specific Audit

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

Note: All local governments, who are recipients of federal and state awards (financial assistance), must report the total amount of federal and state funds expended during its fiscal year and the type of audit required to comply with OMB A-133 (Revised 6/27/03) and OMB 04-04. The single audit threshold has been increased to \$500,000 beginning with fiscal year ending 12/31/03. Expenditures are defined in Section 205 of OMB A-133.

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

Luzerne P. Carafa

Signature Of Chief Financial Officer

Sheet 1d

2/3/2011

Date \_\_\_\_\_



# IMPORTANT!

## READ INSTRUCTIONS

### INSTRUCTION

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

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

### CERTIFICATION

I hereby certify that there was no "utility fund" on the books of account and there was no utility owned and operated by the \_\_\_\_\_ of \_\_\_\_\_, County of \_\_\_\_\_ during the year 2010 and that sheets 40 to 68 are unnecessary.

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

Name \_\_\_\_\_

Title \_\_\_\_\_

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

NOTE:

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

### MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 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

\$ 632,771,827

  
SIGNATURE OF TAX ASSESSOR

\_\_\_\_\_  
MUNICIPALITY

\_\_\_\_\_  
COUNTY



## POST CLOSING

**AS AT DECEMBER 31, 2010**

[illegible]

## Sheet 3



## POST CLOSING

## AS AT DECEMBER 31, 2010

Title of Account

**(Do Not Crowd - add additional sheets)**

Borough of Atlantic Highlands 2010



## POST CLOSING

**ACCOUNT # 1 AND # 2**

**AS AT DECEMBER 31, 2010**

[illegible]

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

\* To be prepared in compliance with Department of Human Services Municipal Audit Guide, Public Welfare, General Assistance Program



# POST CLOSING TRIAL BALANCE FEDERAL AND STATE GRANTS

AS AT DECEMBER 31, 2010

[illegible]

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



POST CLOSING  
TRIAL BALANCE - TRUST FUNDS

(Assessment Section Must Be Separately Stated)

AS AT DECEMBER 31, 2010

Title of Account	Debit	Credit
<b>ANIMAL CONTROL TRUST FUND:</b>		
Cash	9,136.57	
Change Fund	50.00	
Sub-total Cash	9,186.57	
Due to State of New Jersey		2.40
Interfund - Current Fund		454.14
Reserve for Animal Control Expenditures		8,730.03
Total Animal Control Trust Fund	9,186.57	9,186.57
<b>OTHER TRUST FUND:</b>		
Cash	158,424.03	
Due to Current Fund		200.00
Reserves for:		
Encumbrances Payable		30,043.34
Street Opening Deposits		9,090.50
Developer Deposits		54,253.05
Security Deposits		425.00
Recreation Trips		6,303.45
POAA		327.30
Restitution		127.57
Construction Code		932.63
Off Duty Employment		27,124.50
Fire Marshall		325.18
Police Law Enforcement		8,643.96
Police Bicycles		50.00
Trust Other		4,244.54
Unemployment		125.15
Accumulated Absences		1,000.00
Public Defender		8,807.86
Tax Premiums		6,400.00
Tax Title Lien		0.00
Total Other Trust Fund	158,424.03	158,424.03
<b>OPEN SPACE TRUST FUND</b>		
Cash	492,710.22	
Interfund - Current Fund	135.21	
Reserve for Open Space Expenditures		492,845.43
	492,845.43	492,845.43

(Do not Crowd - add additional sheets)



**MUNICIPAL PUBLIC DEFENDER  
CERTIFICATION**  
Public Law 1998, C. 256

Municipal Public Defender Expended Prior Year 2009: ..... (1) \$ 4,250.00  
x 25%  
(2) \$ 1062.50

Municipal Public Defender Trust Cash Balance December 31, 2010: ..... (3) \$ 8,807.86

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, N.J. 08625).

Amount in excess of the amount expended 3 - (1 +2) = ..... \$ 3,495.36

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:

LORRAINE P. CARAFA

Signature:

Lorraine P. Carafa

Certificate #:

N0643

Date:

2/3/2011



Schedule of Trust Fund Reserves

Purpose	Amount		Receipts	Disbursements	Balance as at Dec. 31, 2010
	Dec. 31, 2009 per Audit Report				
1.	\$	\$	\$	\$	
2.					
3.					
4.					
5.					
6.					
7.					
8.					
9.					
10.					
11.					
12.					
13.					
14.					
15.					
16.					
17.					
18.					
19.					
20.					
21.					
22.					
23.					
24.					
25.					
26.					
27.					
28.					
29.					
30.					
Totals:	\$	\$		\$	

DETAIL IN AUDIT



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

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



# POST CLOSING TRIAL BALANCE - GENERAL CAPITAL FUND

AS AT DECEMBER 31, 2010

Title of Account	Debit	Credit
Est. Proceeds Bonds and Notes Authorized	1,066,653.08	xxxxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxxxx	1,066,653.08
Cash	4,663,713.23	
Grants Receivable:		
NJ DEP Bayshore Trail	25,000.00	
NJ DOT Grants	933,223.75	
CDBG Grants	200,676.00	
Deferred Charges to Future Taxation:		
Funded	16,650,732.67	
Unfunded	1,066,653.08	
Serial Bonds Payable		16,628,097.52
Green Trust Loans Payable		22,635.15
Reserve for Encumbrances		3,343,475.96
Improvement Authorizations:		
Funded		2,032,512.82
Unfunded		253,571.44
Reserve for Payment of Bonds and Notes		4,832.75
Reserve for Downpayment on Improvements		1,400.00
Reserve for Grants Receivable		425,676.00
Capital Improvement Fund		125,578.90
Fund Balance		702,218.19
Totals	24,606,651.81	24,606,651.81
(Do not Crowd - add additional sheets)		



# CASH RECONCILIATION DECEMBER 31, 2010

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current	13,950.40	2,890,105.24	61,141.72	2,842,913.92
Trust - Assessment				
Trust - Dog License		9,136.57		9,136.57
Trust - Other		158,424.03		158,424.03
Capital - General		4,663,713.23		4,663,713.23
Water Operating				
Water Capital				
Sewer Utility - Assessment Trust				
Public Assistance **		2,000.00		2,000.00
Garbage District				
Water - Sewer Operating	4,659.35	85,175.51		89,834.86
Water - Sewer Capital		171,485.37		171,485.37
Harbor Operating	2,080.00	478,839.60		480,919.60
Harbor Capital		742,517.93		742,517.93
Open Space Trust Fund		492,710.22		492,710.22
<b>Total</b>	<b>20,689.75</b>	<b>9,694,107.70</b>	<b>61,141.72</b>	<b>9,653,655.73</b>

\*Include Deposits In Transit

\*\*Be sure to include a Public Assistance Account reconciliation and trial balance in the municipality maintains such a bank account.

## REQUIRED CERTIFICATION

I hereby certify that all amounts shown in the "Cash on Deposit" column on Sheet 9 and 9(a) have been verified with the applicable bank statements, certificates, agreements or passbooks at December 31, 2010.

I also certify that all amounts, if any, shown for Investments in Savings and Loan Associations on any trial balance have been verified with the applicable passbooks at December 31, 2010.

All "Certificates of Deposit" and "Repurchase Agreements" and other investments must be reported as cash and included in this certification.

(THIS MUST BE SIGNED BY THE REGISTERED MUNICIPAL ACCOUNTANT (STATUTORY AUDITOR) OR CHIEF FINANCIAL OFFICER) depending on who prepared this Annual Financial Statement as certified to on Sheet 1 or 1(a).

Signature:  Title: Registered Municipal Accountant



CASH RECONCILIATION DECEMBER 31, 2010

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

CURRENT FUND:		
Investors Savings Bank	#0011-99-0051-7	2,828,997.71
Investors Savings Bank	#0011-99-0077-4	56,676.72
Investors Savings Bank	#0011-99-0056-8	4,430.81
		2,890,105.24
ANIMAL CONTROL TRUST FUND:		
Investors Savings Bank	#0011-99-0063-2	9,136.57
GENERAL CAPITAL FUND:		
Investors Savings Bank	#0011-99-0062-4	4,663,713.23
PUBLIC ASSISTANCE TRUST FUND:		
Investors Savings Bank	#0011-99-0064-0	2,000.00
WATER - SEWER OPERATING FUND:		
Investors Savings Bank	#0011-99-0067-5	85,175.51
WATER - SEWER CAPITAL FUND:		
Investors Savings Bank	#0011-99-0066-7	171,485.37
HARBOR OPERATING FUND:		
Investors Savings Bank	#0011-99-0069-1	478,839.60
HARBOR CAPITAL FUND:		
Investors Savings Bank	#0011-99-0060-8	742,517.93
OPEN SPACE TRUST FUND:		
Investors Savings Bank	#0011-99-0047-7	492,710.22

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



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

Sheet 9(b)



# MUNICIPALITIES AND COUNTIES FEDERAL AND STATE GRANTS RECEIVABLE

Grant	Balance Dec. 31, 2009	2010 Anticipated Revenue	Canceled	Transfer from Grants Unappropriated	Balance Dec. 31, 2010
State of New Jersey: Recycling Tonnage Grant Drunk Driving Enforcement Fund Clean Communities Program Operation Clean Shores		\$ 9,430.74		\$ 9,430.74	
Federal Grants: DCA: Domestic Violence Training	\$ 6,521.95		\$ 6,521.95		
	\$ 6,521.95	\$ 17,058.65	\$ 6,521.95	\$ 17,058.65	
					\$



[illegible][illegible]



Grant	Balance Dec. 31, 2009	Cash Received	Realized as Revenue	Balance Dec. 31, 2010
Recycling Tonnage Grant	\$ 9,430.74	\$ 4,215.20	\$ 9,430.74	
Drunk Driving Enforcement Fund	3,413.62	5,800.00	3,413.62	4,215.20
DWI Saturation Patrol	1,960.29	1,682.71	1,960.29	1,682.71
Body Armor Fund	2,254.00	9,451.39	2,254.00	9,451.39
Clean Communities Program	\$ 17,058.65	\$ 21,149.30	\$ 17,058.65	\$ 21,149.30
Operation Clean Shores				
Total				



LOCAL DISTRICT SCHOOL TAX\*

	Debit	Credit
Balance January 1, 2010	xxxxxxxxxx	xxxxxxxxxx
School Tax Payable # 85001-00	xxxxxxxxxx	970,135.37
School Tax Deferred (NOT IN EXCESS OF 50% OF LEVY 2009-2010) 85002-00	xxxxxxxxxx	1,117,835.63
Levy School Year July 1, 2010-June 30, 2011	xxxxxxxxxx	4,507,622.00
Levy Calander Year 2010	xxxxxxxxxx	
Paid	4,440,511.00	xxxxxxxxxx
Balance December 31, 2010	xxxxxxxxxx	xxxxxxxxxx
School Tax Payable # 85003-00	1,037,246.37	xxxxxxxxxx
+School Tax Deferred (NOT IN EXCESS OF 50% OF LEVY 2010-2011) 85004-00	1,117,835.63	xxxxxxxxxx
	6,595,593.00	6,595,593.00

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

MUNICIPAL OPEN SPACE TAX

	Debit	Credit
Balance January 1, 2009	xxxxxxxxxx	441,219.75
2010 Levy	xxxxxxxxxx	63,575.21
Interest Earned	xxxxxxxxxx	4,804.95
Expenditures	16,754.48	xxxxxxxxxx
Balance December 31, 2010	492,845.43	xxxxxxxxxx
	509,599.91	509,599.91

# Must include unpaid requisitions.



# REGIONAL SCHOOL TAX

N/A		Debit	Credit
Balance January 1, 2010		xxxxxxxxxx	xxxxxxxxxx
School Tax Payable #	85031-00	xxxxxxxxxx	
School Tax Deferred		xxxxxxxxxx	
(NOT IN EXCESS OF 50% OF LEVY 2009-2010)	85032-00	xxxxxxxxxx	
Levy School Year July 1, 2010 - June 30, 2011		xxxxxxxxxx	
Levy Calander Year 2010		xxxxxxxxxx	
Paid			xxxxxxxxxx
Balance December 31, 2010		xxxxxxxxxx	xxxxxxxxxx
School Tax Payable #	85033-00		xxxxxxxxxx
School Tax Deferred			xxxxxxxxxx
(NOT IN EXCESS OF 50% OF LEVY 2010-2011)	85034-00		xxxxxxxxxx
# Must include unpaid requisitions			

# REGIONAL HIGH SCHOOL TAX

	Debit	Credit
Balance January 1, 2010	xxxxxxxxxx	xxxxxxxxxx
School Tax Payable #		
School Tax Deferred	85041-00	801,659.81
(NOT IN EXCESS OF 50% OF LEVY 2009-2010)	85042-00	1,114,966.84
Levy School Year July 1, 2010 - June 30, 2011		3,750,079.66
Levy Calander Year 2010		
Paid		3,715,574.59
Balance December 31, 2010	xxxxxxxxxx	xxxxxxxxxx
School Tax Payable #		
School Tax Deferred	85043-00	836,164.88
(NOT IN EXCESS OF 50% OF LEVY 2010-2011)	85044-00	1,114,966.84
# Must include unpaid requisition	5,666,706.31	5,666,706.31



COUNTY TAX PAYABLE

	Debit	Credit
Balance January 1, 2010	xxxxxxxxxx	xxxxxxxxxx
County Taxes	80003-01	
Due County for Added and Omitted Taxes	80003-02	5,272.61
2010 Levy:		
General County	80003-03	2,008,718.18
County Library	80003-04	115,041.93
County Health		37,959.06
County Open Space Preservation		125,245.33
Due County for Added & Omitted Taxes	80003-05	4,899.34
Paid	2,292,237.09	xxxxxxxxxx
Balance December 31, 2010	xxxxxxxxxx	xxxxxxxxxx
County Taxes		xxxxxxxxxx
Due County for Added and Omitted Taxes	4,899.36	xxxxxxxxxx
	2,297,136.45	2,297,136.45

SPECIAL DISTRICT TAXES

N/A	Debit	Credit
Balance January 1, 2010	xxxxxxxxxx	
2010 Levy:(List Each Type of District Tax Separately - See Footnote)		
Fire 81108-00	xxxxxxxxxx	xxxxxxxxxx
Sewer none 81111-00	xxxxxxxxxx	xxxxxxxxxx
Water none 81112-00	xxxxxxxxxx	xxxxxxxxxx
	xxxxxxxxxx	xxxxxxxxxx
	xxxxxxxxxx	xxxxxxxxxx
	xxxxxxxxxx	xxxxxxxxxx
	xxxxxxxxxx	xxxxxxxxxx
Total 2010 Levy:	80003-07	
Paid	80003-08	xxxxxxxxxx
Balance December 31, 2010	80003-09	xxxxxxxxxx

Footnote:Please state the number of districts in each instance.  
Sheet 15



STATE LIBRARY AID

RESERVE FOR MAINTENANCE OF FREE PUBLIC LIBRARY WITH STATE AID

		DEBIT	CREDIT
Balance January 1, 2010	80004-01	xxxxxxxxxx	1,071.00
State Library Aid Received	80004-02	xxxxxxxxxx	
Expended	80004-09		xxxxxxxxxx
Balance December 31, 2010	80004-10	1,071.00	xxxxxxxxxx
		1,071.00	1,071.00

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

Balance January 1, 2010	N/A	xxxxxxxxxx	
State Library Aid Received	80004-04	xxxxxxxxxx	xxxxxxxxxx
Expended	80004-11		xxxxxxxxxx
Balance December 31, 2010	80004-12		xxxxxxxxxx

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

Balance January 1, 2010	N/A	xxxxxxxxxx	
State Library Aid Received	80004-06	xxxxxxxxxx	xxxxxxxxxx
Expended	80004-13		xxxxxxxxxx
Balance December 31, 2010	80004-12		xxxxxxxxxx

RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

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



STATEMENT OF GENERAL BUDGET REVENUES 2010

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated			
Surplus Anticipated with Prior Written Consent of Director of Local Government	80101- 950,000.00	950,000.00	
Miscellaneous Revenue Anticipated	80102- xxxxxxx	xxxxxxx	xxxxxxx
Adopted Budget	1,699,515.65	1,673,854.50	(25,661.15)
Added by N.J.S. 40A:4-87(List on Shee 17(a))	xxxxxxx	xxxxxxx	xxxxxxx
DETAIL AS PER ATTACHED			
Total Miscellaneous Revenue Anticipated	80103- 1,699,515.65	1,673,854.50	(25,661.15)
Receipts from Delinquent Taxes	80104- 300,000.00	290,576.75	(9,423.25)
Amount to be Raised by Taxation:	xxxxxxx	xxxxxxx	xxxxxxx
(a)Local Tax for Municipal Purposes	80105- 4,105,928.43	3,988,429.69	(117,498.74)
(b)Addition to Local District School Tax	80106- 	xxxxxxx	xxxxxxx
Total Amount to be Raised by Taxation	80107- 4,105,928.43	3,988,429.69	(117,498.74)
	7,055,444.08	6,902,860.94	(152,583.14)

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	80108-00 xxxxxxxxxx	14,214,964.95
Amount to be Raised by Taxation	xxxxxxxxxx	xxxxxxxxxx
Local District School Tax	80109-00 4,507,622.00	xxxxxxxxxx
Vocational School District		xxxxxxxxxx
Regional School Tax	80119-00 	xxxxxxxxxx
Regional High School Tax	80110-00 3,750,079.66	xxxxxxxxxx
County Taxes(Including Open Space Tax)	80110-00 2,286,964.50	xxxxxxxxxx
Due County for Added and Omitted Taxes	80112-00 4,899.34	xxxxxxxxxx
Special District Taxes	80113-00 	xxxxxxxxxx
Municipal Open Space Tax	80120-00 63,575.21	
Reserve for Uncollected Taxes	80114-00 xxxxxxxxxx	386,605.45
Deficit in Required Collection of Current Taxes (or)	80115-00 xxxxxxxxxx	
Balance for Support of Municipal Budget (or)	80116-00 3,988,429.69	xxxxxxxxxx
*Excess Non-Budget Revenues (See Footnote)	80117-00 	xxxxxxxxxx
*Deficit Non-Budget Revenue (See Footnote)	80118-00 xxxxxxxxxx	
	14,601,570.40	14,601,570.40

These items are applicable only when there in 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.



**(Continued)**

**Miscellaneous Revenues Anticipated:Added By N.J.S. 40A:4-87**

**Total (Sheet 17)**

**Sheet 17(a)**



STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2010

2010 Budget as Adopted	80012-01	7,055,444.08
2010 Budget - Added by N.J.S. 40A:4-87	80012-02	0.00
Appropriated for 2010 (See Budget Statement Item 9)	80012-03	7,055,444.08
Appropriated for 2010 by Emergency Appropriation (Budget Statement Item 9)	80012-04	
Total General Appropriations (Budget Statement Item 9)	80012-05	7,055,444.08
Add: Overexpenditures (See Footnote)	80012-06	
Total Appropriations and Overexpenditure	80012-07	7,055,444.08
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	6,273,622.70
Paid or Charged-Reserve for Uncollected Taxes	80012-09	386,605.45
Reserved	80012-10	395,181.81
Total Expenditures	80012-11	
Unexpended Balance Canceled (See Footnote)	80012-12	34.12

FOOTNOTES - RE: Overexpenditures:

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

RE:UNEXPENDED BALANCE 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 Balance Canceled"

SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL  
DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

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



# RESULTS OF 2010 OPERATIONS

## CURRENT FUND

		Debit	Credit
Excess of Anticipated Revenues:			
Miscellaneous Revenues Anticipated	80013-01	xxxxxxxxxx	xxxxxxxxxx
Delinquent Tax Collections	80013-02	xxxxxxxxxx	
		xxxxxxxxxx	
Required Collection of Current Taxes	80013-03	xxxxxxxxxx	
Unexpended Balances of 2010 Budget Appropriations Cancelled	80013-04	xxxxxxxxxx	34.12
Miscellaneous Revenue Not Anticipated	81113-	xxxxxxxxxx	295,004.39
Miscellaneous Revenue Not Anticipated:			
Proceeds of Sale of Forclosed Property (Sheet 27)	81114-	xxxxxxxxxx	
Payment in Lieu of Taxes on Real Property	81120-	xxxxxxxxxx	
Sale of Municipal Assets		xxxxxxxxxx	
Unexpended Balances of 2009 Appropriation Reserves	80013-05	xxxxxxxxxx	178,341.53
Prior Years Interfund Returns in 2010	80013-06	xxxxxxxxxx	
Accounts Payable Canceled		xxxxxxxxxx	1,892.45
		xxxxxxxxxx	
		xxxxxxxxxx	
Grants Appropriated Canceled		xxxxxxxxxx	
Deferred School Tax Levy ( Type I Debt Service)		xxxxxxxxxx	xxxxxxxxxx
Deferred School Tax Revenue: (See School Taxes, Sheet 13 & 14)			
Balance January 1, 2010	80013-07	2,232,802.47	xxxxxxxxxx
Balance December 31, 2010	80013-08	xxxxxxxxxx	2,232,802.47
Deficit in Anticipated Revenues:			xxxxxxxxxx
Miscellaneous Revenues Anticipated	80013-09	25,661.15	xxxxxxxxxx
Delinquent Tax Collections	80013-10	9,423.25	xxxxxxxxxx
Required Collection of Current Taxes	80013-11	117,498.74	xxxxxxxxxx
Interfund Advances Originating in 2010	80013-12	200.00	xxxxxxxxxx
Prior Year Senior Citizen Disallowed		847.87	xxxxxxxxxx
Refund Prior Year Tax Revenue			xxxxxxxxxx
Grants Receivable Canceled			xxxxxxxxxx
Emergency Authorization Canceled			
Deficit in Fund Balance Utilized			xxxxxxxxxx
Deficit Balance-To Trial Balance (Sheet 3)	80013-13	xxxxxxxxxx	
Surplus Balance-To Surplus (Sheet 21)	80013-14	321,641.48	xxxxxxxxxx
		2,708,074.96	2,708,074.96







**SURPLUS - CURRENT FUND**  
**2010**

	Debit	Credit
1. Balance January 1, 2010	80014-01 xxxxxxxxxxx	987,819.72
2.	xxxxxxxxxxx	
3. Excess Resulting from 2010 Operations	80014-02 xxxxxxxxxxx	321,641.48
4. Amount Appropriated in the 2010 Budget - Cash	80014-03 950,000.00	xxxxxxxxxxx
5. Amount Appropriated in 2010 Budget - with Prior Written Consent of Director of Local Government Services	80014-04	xxxxxxxxxxx
6.		xxxxxxxxxxx
7. Balance December 31, 2010	80014-05 359,461.20	xxxxxxxxxxx
	1,309,461.20	1,309,461.20

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

Cash	80014-06	2,842,663.92
Investments	80014-07	
Change Fund		250.00
Sub-Total		2,842,913.92
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08	2,483,952.72
Cash Surplus	80014-09	358,961.20
Deficit in Cash Surplus	80014-10	
*Other Assets Pledged to Surplus:		
(1) Due from State of N.J. Senior Citizen and Veterans Deduction	80014-16	500.00
Deferred Charges #	80014-12	
Cash Deficit #	80014-13	
Total Other Assets	80014-14	500.00
		359,461.20

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

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

(1)MAY BE ALLOWED UNDER CERTAIN CONDITION.

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.A 40A:4-55.1 (Road 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) or	82101-00	14,718,262.58
	(Abstract Of Ratables)	82113-00	
2.	Amount of Levy Special District Taxes	82102-00	
3.	Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.	82103-00	
4.	Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.	82104-00	31,226.21
5a.	Subtotal 2010 Levy		14,749,488.79
5b.	Reduction due to tax appeals**	\$	
5c.	Total 2010 Levy	82106-00	14,749,488.79
6.	Transferred to Tax Title Liens	82107-00	858.40
7.	Transferred to Foreclosed Property	82108-00	
8.	Remitted, Abated or Canceled	82109-00	42,908.46
9.	Discount Allowed	82110-00	
10.	Collected in Cash: In 2009	82121-00	105,103.95
	*In 2010	82122-00	14,057,361.00
	State's Share of 2010 Senior Citizens and Veterans Deductions Allowed	82123-00	52,500.00
	R.E.A.P.		
	Total to Line 14	82111-00	14,214,964.95
11.	Total Credits		14,258,731.81
12.	Amount Outstanding December 31, 2010	83120-00	490,756.98
13	Percentage of Cash Collections to Total 2010 Levy (Item 10 divided by Item 5) is	82112-00	96.38%
14.	Calculation of Current Taxes Realized in Cash:		
	Total of Line 10		14,214,964.95
	Less: Reserve for Tax Appeals Pending State Division of Tax Appeals		
	To Current Tax Realized in Cash (Sheet 17)		14,214,964.95

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 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 the 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	
NET Cash Collected	\$
Line 5c (sheet 22) Total 2010 Tax Levy	\$
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is	%

NA

(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 2010 Tax Levy	\$
Percentage of Collection Excluding Accelerated Tax 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, 2010	xxxxxxxxxx	xxxxxxxxxx
Due From State of New Jersey		xxxxxxxxxx
Due to State of New Jersey	xxxxxxxxxx	
2. Sr. Citizens Deductions Per Tax Billings	9,000.00	xxxxxxxxxx
3. Veterans Deductions Per Tax Billings	42,750.00	xxxxxxxxxx
4. Sr. Citizen Deductions Allowed By Tax Collector	750.00	xxxxxxxxxx
5.		
6.		
7. Sr. Citizens Deductions Disallowed By Tax Collector	xxxxxxxxxx	
8. Sr. Citizens Deductions Disallowed by Tax Collector 2009 Taxes	xxxxxxxxxx	847.87
9. Received in Cash from State	xxxxxxxxxx	51,152.13
10. Prior Taxes Senior Disallowed		
11.		
12. Balance December 31, 2010	xxxxxxxxxx	xxxxxxxxxx
Due From State of New Jersey	xxxxxxxxxx	500.00
Due to State of New Jersey		xxxxxxxxxx
	52,500.00	52,500.00

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

Line 2	9,000.00
Line 3	42,750.00
Line 4 & 5	750.00
Sub-Total	52,500.00
Less:Line 7	
To Line 10, Sheet 22	52,500.00



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

			Debit		Credit
Balance January 1, 2010			XXXXXXXXXX	XX	
Taxes Pending Appeals			XXXXXXXXXX	XX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals			XXXXXXXXXX	XX	XXXXXXXXXX
Contested Amount of 2010 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)			XXXXXXXXXX	XX	
Interest Earned on Taxes Pending State Appeals			XXXXXXXXXX	XX	
Cash Paid to Appelants (Including 5% Interest from Date of Payment) Closed to Results of Operations (Portion of Appeal won by Municipality, including Interest)					XXXXXXXXXX
Balance December 31, 2010					XXXXXXXXXX
Taxes Pending Appeals*			XXXXXXXXXX	XX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals			XXXXXXXXXX	XX	XXXXXXXXXX

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

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

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

\_\_\_\_\_  
Date



COMPUTATION OF APPROPRIATION:  
RESERVE FOR UNCOLLECTED TAXES AND  
AMOUNT TO BE RAISED BY TAXATION  
IN 2011 MUNICIPAL BUDGET

		YEAR 2011	YEAR 2010
1. Total General Appropriations for 2011 Municipal Budget Statement Item 8 (L) (Exclusive of Reserve for Uncollected Tax	80015-		XXXXXXXXXX XX
2. Local District School Tax - Actual	80016-		
Estimate**	80017-		XXXXXXXXXX XX
3. Regional School District Tax - Actual	80025-		
Estimate*	80026-		XXXXXXXXXX XX
4. Regional High School Tax - Actual	80018-		
School Budget Estimate*	80019-		XXXXXXXXXX XX
5. County Tax Actual	80020-		
Estimate*	80021-		XXXXXXXXXX XX
6. Special District Taxes Actual	80022-		
Estimate*	80023-		XXXXXXXXXX XX
7. Municipal Open Space Tax Actual	80027-		
Estimate*	80028-		XXXXXXXXXX XX
8. Total General Appropriations & Other Taxes	80024-01		
9. Less: Total Anticipated Revenues from 2011 in Municipal Budget (Item 5)	80024-02		
10. Cash Required from 2011 Taxes to Support Local Municipal Budget and Other Taxes	80024-03		
11. Amount of item 10 Divided by % [820034-04]			
Equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22)			
80024-05			
Analysis of Item 11:			
Local District School Tax (Amount Shown on Line 2 Above)			
Regional School District Tax (Amount Shown on Line 3 Above)			
Regional High School Tax (Amount Shown on Line 4 Above)			
County Tax (Amount Shown on Line 5 Above)			
Special District Tax (Amount Shown on Line 6 Above)			
Municipal Open Space Tax (Amount Shown on Line 7 Above)			
Tax in Local Municipal Budget			
Total Amount (see Line 11)			
12. Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8 (M) (Item 11, Less Item 10)	80024-06		
Computation of "Tax in Local Municipal Budget" Item 1 - Total General Appropriations			
Item 12 - Appropriation: Reserve for Uncollected Taxes			
Sub-Total			
Less: Item 9 - Total Anticipated Revenues			
Amount to be Raised by Taxation in Municipal Budget	80024-07		

\* Must not be stated in an amount less than "actual" Tax of year 2010.

\*\* May not be stated in an amount less than proposed budget submitted by the Local Board of Education to the Commissioner of Education on January 15, 2011 (Chap. 136, P.L. 1978). Consideration must be given to calendar year calculation.

Note:  
The amount of anticipated revenues (Item 9) may never exceed the total of Items 1 and 12.



# 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)

NA

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  
[(B x C) + 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 \$ \_\_\_\_\_

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		300,871.31	xxxxxxxxxx
	A. Taxes	83102-00	299,842.03	xxxxxxxxxx
	B. Tax Title Liens	83103-00	1,029.28	xxxxxxxxxx
2.	Canceled		xxxxxxxxxx	xxxxxxxxxx
	A. Taxes	83105-00	xxxxxxxxxx	9,686.36
	B. Tax Title Liens	83106-00	xxxxxxxxxx	
3.	Transferred to Foreclosed Tax Title Liens:		xxxxxxxxxx	
	A. Taxes	83108-00	xxxxxxxxxx	
	B. Tax Title Liens	83109-00	xxxxxxxxxx	
4.	Added Taxes		847.87	xxxxxxxxxx
5.	Added Tax Title Liens		2,711.39	xxxxxxxxxx
6.	Adjustment between Taxes(Other than current year) and Tax Title Liens:		xxxxxxxxxx	xxxxxxxxxx
	A. Taxes - Transfers to Tax Title Liens	83104-00	xxxxxxxxxx	426.79
	B. Tax Title Liens - Transfers from Taxes	83107-00	426.79	xxxxxxxxxx
7.	Balance Before Cash Payments		xxxxxxxxxx	294,744.21
8.	Totals		304,857.36	304,857.36
9.	Balance Brought Down		294,744.21	xxxxxxxxxx
10.	Collected:		xxxxxxxxxx	290,576.75
	A. Taxes	83116-00	290,576.75	xxxxxxxxxx
	B. Tax Title Liens	83117-00		xxxxxxxxxx
11.	Interest and Costs - 2010 Tax Sale		83118-00	xxxxxxxxxx
12.	2010 Taxes Transferred to Tax Title Liens		83119-00	xxxxxxxxxx
13.	2010 Taxes		83123-00	xxxxxxxxxx
14.	Balance December 31, 2010		xxxxxxxxxx	495,782.84
	A. Taxes	83121-00	490,756.98	xxxxxxxxxx
	B. Tax Title Liens	83122-00	5,025.86	xxxxxxxxxx
15.	Totals		786,359.59	786,359.59

16. Percentage of Cash Collections to Adjusted Amount Outstanding (Item No. 10 divided by Item No. 9), is 98.59% 83124-00

17. Item No. 14 multiplied by percentage shown above is 488,792.30 and represents the maximum amount that may be anticipated in 2010 83125-00

(See Note A on Sheet 22 - Current Taxes)  
(1) These amounts will always be the same.



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

	Debit	Credit
1. Balance December 31, 2009	84101-00	92,600.00
2. Foreclosed or Deeded in 2010		xxxxxxx
3. Tax Title Liens	84103-00	xxxxxxx
4. Taxes Receivable	84104-00	xxxxxxx
5A. Other Receivables	84102-00	xxxxxxx
5B. Deeded / Transferred to General Fixed Assets	84105-00	xxxxxxx
6. Adjustment to Assessed Valuation	84106-00	xxxxxxx
7. Adjustment to Assessed Valuation	84107-00	xxxxxxx
8. Sales:		xxxxxxx
9. Cash *	84109-00	xxxxxxx
10. Contract	84110-00	xxxxxxx
11. Mortgage	84111-00	xxxxxxx
12. Loss on Sales	84112-00	xxxxxxx
13. Gain on Sales	84113-00	xxxxxxx
14. Balance December 31, 2010	84114-00	92,600.00
		92,600.00

**CONTRACT SALES**

	Debit	Credit
N/A		
15. Balance January 1, 2010	84115-00	xxxxxxx
16. 2010 Sales from Foreclosed Property	84116-00	xxxxxxx
17. Collected *	84117-00	xxxxxxx
18.	84118-00	
19. Balance December 31, 2010	84119-00	

**MORTGAGE SALES**

	Debit	Credit
20. Balance January 1, 2010	N/A	xxxxxxx
21. 2010 Sales from Foreclosed Property		xxxxxxx
22. *Collected	xxxxxxx	
23.	xxxxxxx	
24. Balance December 31, 2010	xxxxxxx	

Analysis of Sale of Property

\*Total Cash Collected in 2010

(84125-00)

Realized in 2010 Budget

To Results of Operation(Sheet 19)



**DEFERRED CHARGES**  
**- MANDATORY CHARGES ONLY -**  
**CURRENT, TRUST, AND GENERAL CAPITAL FUNDS**

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

<u>Caused By</u>	<u>Amount</u> Dec. 31, 2009 per Audit Report	<u>Amount in</u> 2010 <u>Budget</u>	<u>Amount</u> Resulting from 2010	<u>Balance</u> as at Dec. 31, 2010
1. Emergency Authorization - Municipal*	\$	\$	\$	\$
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</u> <u>in Budget of</u> <u>Year 2011</u>
1. _____	_____	_____	_____	\$ _____	_____
2. _____	_____	_____	_____	\$ _____	_____
3. _____	_____	_____	_____	\$ _____	_____
4. _____	_____	_____	_____	\$ _____	_____



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.

[illegible]

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

Chief Financial Officer

\* Not less than one-fifth (1/5) of amount authorized but not more than the amount shown in the column "Balance Dec. 31, 2010" must be entered here and then raised in the 2011 budget.



N.J.S. 40A:4-55.1, ET SEQ., SPECIAL EMERGENCY - DAMAGE CAUSED TO ROADS OR BRIDGES BY SNOW, ICE, FROST OR FLOOD  
N.J.S. 40A:4-55.13, ET SEQ., SPECIAL EMERGENCY - PUBLIC EXIGENCIES CAUSED BY CIVIL DISTURBANCES

[illegible]

Sheet 30

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

\* Not less than one-third (1/3) of amount authorized but not more than the amount shown in the column "Balance Dec. 31, 2010" must be entered here and then raised in the 2011 budget.

Chief Financial Officer



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

	Debit	Credit	2011 Debt Service
Outstanding January 1, 2010	80033-01	xxxxxxx	10,175,802.56
Issued	80033-02	xxxxxxx	6,995,000.00
Paid	80033-03	542,705.04	xxxxxxxxx
Outstanding, December 31, 2010	80033-04	16,628,097.52	xxxxxxxxx
		17,170,802.56	17,170,802.56
2011 Bond Maturities - General Capital Bonds	80033-05		822,247.57
* 2011 Interest on Bonds	80033-06	727,120.12	

ASSESSMENT SERIAL BONDS			
Outstanding January 1, 2010	80033-07	xxxxxxx	N/A
Issued	80033-08	xxxxxxx	
Paid	80033-09		xxxxxxxxx
Outstanding, December 31, 2010	80033-10		xxxxxxxxx
2011 Bond Maturities - Assessment Bonds	80033-11		
*2011 Interest on Bonds	80033-12		
Total "Interest on Bonds - Debt Service" (*Items)	80033-13		727,120.12

LIST OF BONDS ISSUED DURING 2010				
Purpose	2011 Maturity	Amount Issued	Date of Issue	Interest Rate
General Improvement Bonds	260,000.00	6,995,000.00	02/25/10	Various
Total	260,000.00	6,995,000.00		



# SCHEDULE OF LOANS ISSUED AND OUTSTANDING

## AND 2010 DEBT SERVICE FOR LOANS

(COUNTY) (MUNICIPAL) GREEN TRUST LOANS

		Debit	Credit	2011 Debt Service
Outstanding January 1, 2010	80033-01	xxxxxxxxxx	31,378.55	
Issued	80033-02	xxxxxxxxxx		
Paid	80033-03	8,743.40	xxxxxxxxxx	
Outstanding, December 31, 2010	80033-04	22,635.15	xxxxxxxxxx	
		31,378.55	31,378.55	
2011 Loan Maturities			80033-05	8,919.15
2011 Interest on Loans			80033-06	408.33
Total 2011 Debt Service for Green Trust Loans			80033-13	9,327.48

### LOAN

Outstanding January 1, 2010	80033-07	xxxxxxxxxx	N/A	
Issued	80033-08	xxxxxxxxxx		
Paid	80033-09		xxxxxxxxxx	
Outstanding, December 31, 2010	80033-10		xxxxxxxxxx	
2011 Loan Maturities			80033-11	
2011 Interest on Loans			80033-12	
Total 2011 Debt Service for Loans			80033-13	

### LIST OF LOANS ISSUED DURING 2010

Purpose	2011 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	0.00	0.00		

80033-14 80033-15

Sheet 31a



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

N/A		Debit	Credit	2011 Debt Service
Outstanding January 1, 2010	80034-01	xxxxxxxxxx		
Paid	80034-02		xxxxxxxxxx	
Outstanding, December 31, 2010	80034-03		xxxxxxxxxx	
2011 Bond Maturities - Term Bonds		80034-04		Rider to Budget
2011 Interest on Bonds*		80034-05		
TYPE I SCHOOL SERIAL BOND				
Outstanding January 1, 2010	80034-06	xxxxxxxxxx		
Issued	80034-07	xxxxxxxxxx		
Paid	80034-08		xxxxxxxxxx	
Outstanding, December 31, 2010	80034-09		xxxxxxxxxx	
2011 Interest on Bonds *			80034-10	
2011 Bonds 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 Note	80037- \$	\$
3. Tax Anticipation Notes	80038- \$	\$
4. Interest on Unpaid State & County Taxes	80039- \$	\$
5.		\$
6.		\$



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

[illegible]

Title or Purpose of Issue

[illegible]

Original  
Date of  
Issue\*

Amount of Note Outstanding December 31, 2010
---

Date of Maturity

Rate  
of  
Interest

2011

Danger Requirement	Principal
--------------------	-----------

For Principal

Interest

Interest  
Computed to  
(Insert Date)

↓

2

3

4

5

9

 $\Delta$ 

3

6

C

1

6

3

†

!

1

Tota	
------	--

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

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

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, designates 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 Outstanding of Note 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.								
12.								
13.								
14.								
Total								

Title or Purpose of Issue

Original  
Amount  
Issued

Original  
Date of  
Issue\*

Amount of Note Outstanding Dec. 31, 2010	Interest Rate	Term	Collateral
\$1,000,000	5.00%	36 months	Accounts receivable
\$500,000	4.75%	24 months	Inventory
\$250,000	4.50%	12 months	Equipment
\$125,000	4.25%	6 months	Real estate
\$62,500	4.00%	3 months	Other assets

Date of Maturity

Rate  
of  
Interest

2011 Budget Requirement

~~For Interest~~

Interest  
Computed to  
(Insert Date)

Sheet 34

Total

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

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



SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Lease Obligation Outstanding Dec. 31, 2010		2011 Budget Requirement	
			For Principal	For Interest/Fees
Leases approved by LFB prior to July 1, 2007				
1 MCIA Equipment Lease - 2001	71,800.00		71,800.00	2,979.70
2 MCIA Equipment Lease - 2005	63,500.00		31,100.00	2,864.00
3				
4				
5				
6				
Lease approved by LFB after July 1, 2007				
1				
2				
3				
4				
5				
6				
Total				5,843.70
	135,300.00		102,900.00	

(Do Not Crowd - add additional Sheets)  
Sheet 34a



GENERAL CAPITAL FUND  
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

IMPR Specify each author not merely design



# GENERAL CAPITAL FUND

## **SCHEDULE OF CAPITAL IMPROVEMENT FUND**

[illegible]

\* 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		1,400.00
Received from 2010 Budget Appropriation *		
Received from 2010 Emergency Appropriation *		
Appropriated to Finance Improvement Authorizations		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
Balance December 31, 2010	1,400.00	
	1,400.00	1,400.00

\*The full amount of the 2010 appropriation should be transferred to this account unless the balance of the appropriation is 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
Ord. 13-10, Construction of Streetscape IV	417,000.00	(**)		
(**) - Ordinance is fully funded by a \$417,000 NJ DOT Grant.				
Total 80032-00	417,000.00			

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



# GENERAL CAPITAL FUND

## STATEMENT OF CAPITAL SURPLUS

YEAR - 2010

	Debit	Credit
Balance January 1, 2010	xxxxxxxxxx	508,231.04
Premium on Sale of Bond Anticipation Notes	xxxxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxxxx	193,587.00
Premium on Sale of Bonds		400.15
Appropriated to Finance Improvement Authorizations		xxxxxxxxxx
Appropriated to 2010 Budget Revenue		xxxxxxxxxx
Balance December 31, 2010	702,218.19	702,218.19

## BONDS ISSUED WITH A COVENANT OR COVENANTS

N/A

1. Amount of Serial Bonds Issued Under Provisions of Chapter 233, P.L. 1934, Chapter 268, P.L. 1934, Chapter 428, P.L. 1933 or Chapter 77, Article VI-A, P.L. 1935, 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 2011 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 2010 was 14,749,488.79
2. Amount of Item 1 Collected in 2010 (\*) 14,214,964.95
3. Seventy (70) Percent of Item 1 10,324,642.15

(\*) Including prepayments and overpayments applied.

- B. 1. Did any maturities of bonded obligations or notes fall due during 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 If answer is "NO" give details

**NOTE: If answer to Item B 1 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 exceeds 25% of the total of appropriations for operating purposes in the budget for the year just ended? Answer YES or NO: NO

- D. 1. Cash Deficit 2009

2. 4% of 2009 Tax Levy for all purposes

Levy - \$  =

3. Cash Deficit 2010

4. 4% of 2010 Tax Levy for all purposes:

Levy - \$  =

E.	Unpaid	2009	2010	Total
1.	State Taxes	\$ <u></u>	\$ <u></u>	\$ <u></u>
2.	County Taxes	\$ <u></u>	\$ <u>4,899.36</u>	\$ <u>4,899.36</u>
3.	Amounts due Special Districts	\$ <u></u>	\$ <u></u>	\$ <u></u>
4.	Amounts due School Districts for Local School Tax			
(INCLUDES DEFERRED SCHOOL TAXES)		\$ <u></u>	\$ <u>4,106,213.72</u>	\$ <u>4,106,213.72</u>



**SHEETS 40 to 68, INCLUSIVE, PERTAIN TO**

**UTILITIES ONLY**

**Note:**

If no "utility fund" existed on the books of account and if no utility was owned and operated by the municipality during the year 2010, please observe instructions of Sheet 2.



# POST CLOSING

## AS AT DECEMBER 31, 2010

(Separately Stated)

**Cash Liabilities Must Be Subtotaled and Subtotal Must Be Marked With "C"**

[illegible]

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



# POST CLOSING TRIAL BALANCE

## IF MORE THAN ONE UTILITY

**EACH ASSESSMENT SECTION MUST BE SEPARATELY STATED**

AS AT DECEMBER 31, 2010

[illegible]

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



[illegible]

Sheet 43



## BUDGET REVENUES

# STATEMENT OF BUDGET APPROPRIATIONS

ations				XXXXXX
Adopted Budget				
Added by N.J.S. 40A:4-87				
Emergency				
ropriations				
erexpenditures (See Footnote)				
ropriations and Overexpenditures				
Expenditures:				
Paid or Charged				
Reserved				
(General Budget) **				
penditures				
ided Balance Canceled (See Footnote)				

NOTES: - RE: OVEREXPENDITURES:  
Every appropriation overexpended in the budget document must be marked with an \* and must agree in the this item.

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

---

---

FOOTNOTES: - RE: OVEREXPENDITURES:

RE: UNEXPENDED BALANCES CANCELED:

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



# STATEMENT OF 2010 OPERATION

## WATER UTILITY

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

Section 2 should be filled out in every case.

### SECTION 1:

Revenue Realized:	XXXXXXX	XX
Budget Revenue (Not Including "Deficit (General Budget)")		
Miscellaneous Revenue Not Anticipated		
2009 Appropriation Reserves Canceled *		
Total Revenue Realized		
Expenditures:	XXXXXXX	XX
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXX	XX
Paid or Charged		
Reserved		
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Overexpenditure of Appropriation Reserves		
Total Expenditures		
Less: Deferred Charges Included In Above "Total Expenditures"		
Total Expenditures - As Adjusted		
Excess		
Budget Appropriation - Surplus (General Budget) **		
Balance of "Results of 2010 Operation"		
Remainder= ("Excess in Operations" - Sheet 46)		
Deficit		
Anticipated Revenue - Deficit (General Budget) **		
Balance of "Results of 2010 Operation"		
Remainder= ("Operating Deficit - to Trial Balance" - Sheet 46)		

### 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 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)		

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



RESULTS OF 2010 OPERATIONS - WATER UTILITY

	Debit		Credit
Excess in Anticipated Revenues	XXXXXX	XX	
Unexpended Balances of Appropriations	XXXXXX	XX	
Miscellaneous Revenue Not Anticipated	XXXXXX	XX	
Unexpended Balances of 2009 Appropriation Reserves *	XXXXXX	XX	
Deficit in Anticipated Revenue			XXXXXX XX
Operating Deficit - to Trial Balance	XXXXXX	XX	XXXXXX XX
Excess in Operations - to Operating Surplus			XXXXXX XX
*See restriction in amount on Sheet 45, SECTION 2			

OPERATING SURPLUS - WATER UTILITY

	Debit		Credit
Balance January 1, 2010	XXXXXX	XX	
Excess in Results of 2010 Operations	XXXXXX	XX	
Amount Appropriated in 2010 Budget - Cash			XXXXXX XX
Amount Appropriated in 2010 Budget with Prior Written Consent of Director of Local Government Services			XXXXXX XX
Balance December 31, 2010			XXXXXX XX

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

Cash	
Investments	
Interfund Accounts Receivable	
Subtotal	
Deduct Cash Liabilities Marked with "C" on Trial Balance	
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	
Other Assets Pledged to Operating Surplus*	
Deferred Charges #	
Operating Deficit #	
Total Other Assets	

# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2011 BUDGET.

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



SCHEDULE OF WATER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2009	\$	
Increased by:		
Water Rents Levied	\$	
Decreased by:		
Collections	\$	
Overpayments applied	\$	
Transfer to Water Liens	\$	
Other	\$	
Balance December 31, 2010	\$	

NA

SCHEDULE OF WATER UTILITY LIENS

Balance December 31, 2009	\$	
Increased by:		
Transfers from Accounts Receivable	\$	
Penalties and Costs	\$	
Other	\$	
Decreased by:		
Collections	\$	
Other	\$	
Balance December 31, 2010	\$	



DEFERRED CHARGES  
- MANDATORY CHARGES ONLY -  
WATER UTILITY FUND

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

	<u>Caused by</u>	<u>Amount</u> Dec. 31, 2009 per Audit Report	<u>Amount in</u> 2010 <u>Budget</u>	<u>Amount</u> Resulting from 2010	<u>Balance</u> as at Dec. 31, 2010
1.	Emergency Authorization - *	\$	\$	\$	\$
2.		\$	\$	\$	\$
3.		\$	\$	\$	\$
4.		\$	\$	\$	\$
5.		\$	\$	\$	\$
6.		\$	\$	\$	\$
7.		\$	\$	\$	\$
8.		\$	\$	\$	\$
9.		\$	\$	\$	\$
10.		\$	\$	\$	\$

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

NA

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</u> <u>in Budget of</u> <u>Year 2011</u>
1.			\$		
2.			\$		
3.			\$		
4.			\$		



SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2011 DEBT SERVICE FOR BONDS

WATER UTILITY ASSESSMENT BONDS

	Debit	Credit	2011 Debt Service
Outstanding January 1, 2010	XXXXXXX XX		
Issued	XXXXXXX XX		
Paid		XXXXXXXX XX	
Outstanding December 31, 2010		XXXXXXXX XX	
2011 Bond Maturities - Assessment Bonds			\$
2011 Interest on Bonds *		\$	

WATER UTILITY CAPITAL BONDS

Outstanding January 1, 2010	XXXXXXX XX		
Issued	XXXXXXX XX		
Paid	NA	XXXXXXXX XX	
Outstanding December 31, 2010		XXXXXXXX XX	
2011 Bond Maturities - Capital Bonds			\$
2011 Interest on Bonds *		\$	

INTEREST ON BONDS - WATER UTILITY BUDGET

2011 Interest on Bonds (*Items)	\$
Less: Interest Accrued to 12/31/2010 (Trial Balance)	\$
Subtotal	\$
Add: Interest to be Accrued as of 12/31/2011	\$
Required Appropriation 2011	\$

LIST OF BONDS ISSUED DURING 2010

Purpose	2011 Maturity	Amount Issued	Date of Issue	Interest Rate



SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2011 DEBT SERVICE FOR LOANS

WATER UTILITY \_\_\_\_\_ LOAN

	Debit		Credit	2011 Debt Service
Outstanding January 1, 2010	XXXXXXX	XX		
Issued	XXXXXXX	XX		
Paid			XXXXXXX	XX
Outstanding December 31, 2010			XXXXXXX	XX
2011 Loan Maturities				\$
2011 Interest on Loans *			\$	

WATER UTILITY \_\_\_\_\_ LOAN

Outstanding January 1, 2010	XXXXXXX	XX		
Issued	XXXXXXX	XX		
Paid			XXXXXXX	XX
Outstanding December 31, 2010			XXXXXXX	XX
2011 Loan Maturities				\$
2011 Interest on Loans *			\$	

INTEREST ON LOANS - WATER UTILITY BUDGET

2011 Interest on Loans (*Items)	\$
Less: Interest Accrued to 12/31/2010 (Trial Balance)	\$
Subtotal	\$
Add: Interest to be Accrued as of 12/31/2011	\$
Required Appropriation 2011	\$

LIST OF LOANS ISSUED DURING 2010

Purpose	2011 Maturity	Amount Issued	Date of Issue	Interest Rate



DEBT SERVICE SCHEDULE FOR UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2010	Date of Maturity	Rate of Interest	2011 Budget Requirement		
						For Principal	For Interest **	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

Sheet 50

Important: If there is more than one utility in the municipality, identify each note.  
Memo: Designate all "Capital Notes" issued under N.J.S. 40A:2-8(b) with "C". Such notes must be retired at the rate

of 20% of the original amount issued annually.

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

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

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

INTEREST ON NOTES - WATER UTILITY BUDGET				
2011 Interest on Notes	\$			
Less: Interest Accrued to 12/31/2010 (Trial Balance)	\$			
Subtotal	\$			
Add: Interest to be Accrued as of 12/31/2011	\$			
Required Appropriation - 2011	\$			

(Do not crowd - add additional sheets)



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.									
12.									
13.									
14.									
15.									

Sheet 51

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 Utility Assessment Budget or written intent of permanent financing submitted.

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



SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose		Amount of Obligation Outstanding Dec. 31, 2010		2011 Budget Requirement	
		For Principal		For Interest/Fees	
1.					
2.					
3.					
4.					
5.					
6.					
7.					
8.					
9.					
10.					
11.					
12.					
13.					
14.					
Total					

Sheet 51a



[illegible][illegible][illegible][illegible][illegible]

IMPROVEMENTS		Specify each authorization by purpose. Do not merely designate by a code number.	
Balance - January 1, 2010	Funded		
	Unfunded		
2010 Authorizations			
Expended			
Canceled Authorizations			
Funded			
Unfunded			
Balance - December 31, 2010			

[illegible][illegible][illegible]

IMPROVEMENTS		Specify each authorization by purpose. Do not merely designate by a code number.	
Balance - January 1, 2010	Funded		
	Unfunded		
2010 Authorizations			
Expended			
Canceled Authorizations			
Funded			
Unfunded			
Balance - December 31, 2010			

[illegible]

IMPROVEMENTS		Specify each authorization by purpose. Do not merely designate by a code number.	
Balance - January 1, 2010	Funded		
	Unfunded		
2010 Authorizations			
Expended			
Canceled Authorizations			
Funded			
Unfunded			
Balance - December 31, 2010			

[illegible]



# WATER UTILITY CAPITAL FUND

## SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance January 1, 2010	XXXXXXX XX	
Received from 2010 Budget Appropriation *	XXXXXXX XX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXX XX	
	XXXXXXX XX	
List by Improvements - Direct Charges Made for Preliminary Costs:		
	XXXXXXX XX	XXXXXXX XX
		XXXXXXX XX
		XXXXXXX XX
		XXXXXXX XX
		XXXXXXX XX
		XXXXXXX XX
		XXXXXXX XX
Appropriated to Finance Improvement Authorizations		XXXXXXX XX
		XXXXXXX XX
Balance December 31, 2010		XXXXXXX XX

# WATER UTILITY CAPITAL FUND

## SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit	Credit
Balance January 1, 2010	XXXXXXX XX	
Received from 2010 Budget Appropriation *	XXXXXXX XX	
Received from 2010 Emergency Appropriation *	XXXXXXX XX	
Appropriated to Finance Improvement Authorizations		XXXXXXX XX
		XXXXXXX XX
Balance December 31, 2010		XXXXXXX XX

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



**CAPITAL IMPROVEMENTS AUTHORIZED IN 2010  
AND  
DOWN PAYMENTS (N.J.S. 40A:2-11)**

[illegible]

## YEAR 2010

	Debit	Credit
Balance January 1, 2010	XXXXXXX XX	
Premium on Sale of Bonds	XXXXXXX XX	
Funded Improvement Authorizations Canceled	XXXXXXX XX	
Appropriated to Finance Improvement Authorizations		XXXXXXX XX
Appropriated to 2010 Budget Revenue		XXXXXXX XX
Balance December 31, 2010		XXXXXXX XX



**POST CLOSING**  
**TRIAL BALANCE - WATER - SEWER UTILITY FUND**  
AS AT DECEMBER 31, 2010

Operating and Capital Sections  
(Separately Stated)

*Cash Liabilities Must be Subtotaled and Subtotal Must be Marked with "C"*

Title of Account	Debit	Credit
OPERATING FUND:		
Cash	89,684.86	
Change Fund	150.00	
	89,834.86	
Receivables Offset with Reserves:		
Consumer Accounts Receivable	301,300.90	
	301,300.90	
Deferred Charges:		
Deficit in Operations	56,284.53	
Cash Liabilities:		
Appropriation Reserves		48,811.25
Encumbrances Payable		28,331.66
Accounts Payable		388.00
Accrued Interest - Bonds		24,951.39
Accrued Interest - Loans		5,999.69
Consumer Overpayments		3,334.85
		111,816.84
Reserve for Receivables		301,300.90
Fund Balance		34,302.55
TOTALS	447,420.29	447,420.29

(Do not Crowd - add additional sheets)



POST CLOSING

TRIAL BALANCE WATER - SEWER UTILITY CAPITAL 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
CAPITAL FUND:		
Cash	171,485.37	
Fixed Capital	10,090,130.82	
Fixed Capital Authorized and Uncompleted	1,498,365.06	
Due from New Jersey Natural Gas	119,000.00	
Due from Contractor	6,041.50	
Serial Bonds Payable		3,616,431.52
Loan Payable - FMHA		509,705.19
Loan Payable - State of New Jersey		315,352.55
Reserve for Encumbrances		235,479.10
Improvement Authorizations:		
Funded		59,330.55
Unfunded		0.00
Capital Improvement Fund		0.00
Reserve for Amortization		6,557,006.62
Reserve for Deferred Amortization		590,000.00
Fund Balance		1,717.22
Estimated Proceeds Bonds and Ntes Authorized But Nt Issued	0.00	
Proceeds Bonds and Notes Authorized But Not Issued		0.00
	11,885,022.75	11,885,022.75







[illegible]



SCHEDULE OF WATER - SEWER UTILITY BUDGET - 2010

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit *
Operating Surplus Anticipated _____-01			
Operating Surplus Anticipated with Consent of Director of Local Govt. Services _____-02			
Water - Sewer Rents	2,136,000.00	2,065,395.65	(70,604.35)
Miscellaneous	45,000.00	27,597.32	(17,402.68)
Capital Fund Balance	27,000.00	27,000.00	
Added by N.J.S. 40A:4-87: (List)	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Subtotal	2,208,000.00	2,119,992.97	(88,007.03)
Deficit (General Budget)** 91306-	250,000.00	250,000.00	
91307-	2,458,000.00	2,369,992.97	(88,007.03)

\*\*Amount in "Received in Cash" column for "Deficit (General Budget)" and amount expended for "Surplus (General Budget)" must agree with amounts shown for such items on Sheet 46.

STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:	xxxxxxxxxx
Adopted Budget	2,458,000.00
Added by N.J.S. 40A:4-87	
Emergency	
Total Appropriations	2,458,000.00
Add: Overexpenditures (See Footnote)	
Total Appropriations and Overexpenditures	2,458,000.00
Deduct Expenditures:	
Paid or Charged	2,406,337.11
Reserved	48,811.25
Surplus (General Budget) **	
Total Expenditures	2,455,148.36
Unexpended Balance Canceled (See Footnote)	2,851.64

FOOTNOTES: -RE: OVEREXPENDITURES:

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

RE: UNEXPENDED BALANCES CANCELED:

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



STATEMENT OF 2010 OPERATIONS  
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:	xxxxxxxxxx	
Budget Revenue (Not Including "Deficit(General Budget)")	2,119,992.97	
Miscellaneous Revenue Not Anticipated		
2009 Appropriation Reserves Canceled*	28,870.86	
N/A		
Total Revenue Realized		2,148,863.83
Expenditures:	xxxxxxxxxx	
Appropriations (Not Including "Surplus (General Budget)")	xxxxxxxxxx	
Paid or Charged	2,406,337.11	
Reserved	48,811.25	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Overexpenditure of Appropriation Reserve		
Total Expenditures	2,455,148.36	
Less:Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		2,455,148.36
Excess		
Budget Appropriation - Surplus(General Budget)**		
Balance of "Result of 2009 Operation"		
Remainder =		
("Excess in Operations" - Sheet 60)		
Deficit		306,284.53
** Anticipated Revenue - Deficit (General Budget)	250,000.00	
Balance of "Result of 2009 Operation"		
Remainder =		
(Operating Deficit - to Trial Balance" - Sheet 60)		56,284.53

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	28,870.86
Less: Anticipated Deficit in 2008 Budget-Amount Received and	XXXXXXXXXXXXXXXXXX
Due from Current Fund - If none, enter "None"	NONE
Excess(Revenue Realized)*	
**Item must be shown in same amount on Sheet 58	28,870.86



RESULT OF 2010 OPERATIONS WATER - SEWER UTILITY

	Debit	Credit
Excess of Anticipated Revenues:	xxxxxxxx	
Unexpended Balance of Appropriations	xxxxxxxxxx	2,851.64
Miscellaneous Revenue Not Anticipated	xxxxxxxxxx	
Unexpended Balance of 2009 Appropriation Reserves	xxxxxxxxxx	28,870.86
Deficit in Anticipated Revenue	88,007.03	xxxxxxxxxx
Refund Prior Revenue		xxxxxxxxxx
Deficit Balance-To Trial Balance	xxxxxxxxxx	56,284.53
Excess to Balance-To Surplus		xxxxxxxxxx
See restriction in amount on Sheet-46, Section 2	88,007.03	88,007.03
OPERATING SURPLUS - WATER - SEWER UTILITY		

	Debit	Credit
Balance January 1, 2010	xxxxxxxxxx	34,302.55
Excess Resulting from 2010 Operation	xxxxxxxxxx	
Amount Appropriated in the 2010 Budget - Cash		xxxxxxxxxx
Amount Appropriated in 2010 Budget - with Prior Written Consent of Director of Local Government Services		xxxxxxxxxx
		xxxxxxxxxx
Balance December 31, 2010	34,302.55	xxxxxxxxxx
	34,302.55	34,302.55

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

Cash	89,834.86
Investments	
Interfund Account Receivable	
Sub-Total	89,834.86
Deduct Cash Liabilities Marked with "C" on Trial Balance	111,816.84
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	(21,981.98)
*Other Assets Pledged to Surplus:	
#Deferred Charges	56,284.53
#Operating Deficit	
Total Other Assets	56,284.53
	34,302.55

#MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2011 BUDGET.

\* In The Case Of A "Deficit In Cash Surplus", "Other Assets" Would Also Be Pledged To Cash Liabilities.



SCHEDULE OF WATER - SEWER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2009		\$ 170,393.54
Increased by:		
	Water - Sewer Rents Levied	\$ 2,196,303.01
Decreased by:		
	Collections	\$ 2,060,964.76
	Overpayment applied	\$ 4,430.89
	Transferred to Sewer Liens	\$
	Transferred to Forclosed Property	
	Other (Canceled)	\$ 2,065,395.65
Balance December 31, 2010		\$ 301,300.90

SCHEDULE OF WATER - SEWER LIENS

Balance December 31, 2009	N/A	\$
Increased by:		
	Transfers from Accounts Receivable	\$
	Penalties and Costs	\$
	Other	\$
Decreased by:		\$
	Collections	\$
	Forclosed Property	\$
Balance December 31, 2010		\$



# DEFERRED CHARGES

-MANDATORY CHARGES ONLY-

## WATER - SEWER UTILITY FUNDS

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

Caused By	Amount		Amount in 2010 Budget	Amount Resulting From 2010	Balance as at December 31, 2010
	December 31, 2009 Per Audit Report				
1. Emergency Authorization - *	\$	\$		\$	\$
2. Expenditure Without Appropriation	\$	\$		\$	\$
3. Deficit in Operations	\$	46,315.23 \$	46,315.23 \$	56,284.53 \$	56,284.53 \$
4.	\$	\$		\$	\$
5.	\$	\$		\$	\$
6.	\$	\$		\$	\$
7.	\$	\$		\$	\$
8.	\$	\$		\$	\$
9.	\$	\$		\$	\$
10.	\$	\$		\$	\$

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

## EMERGENCY AUTHORIZATIONS UNDER N.J.S.A. 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.	NONE	\$
3.		\$
4.		\$
5.		\$

## JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

In Favor Of	On Account of	Date Entered	Amount	Appropriated in Budget of 2011
1.			\$	
2.			\$	
3.			\$	
4.	NONE		\$	



# SCHEDULE OF BONDS ISSUED AND OUTSTANDING

## AND 2011 DEBT SERVICE FOR BONDS

### WATER - SEWER UTILITY ASSESSMENT BONDS

	Debit	Credit	2011 Debt Service
Outstanding January 1, 2010	xxxxxxxxxxx		
Issued	xxxxxxxxxxx		
Paid		xxxxxxxxxxx	
N/A			
Outstanding, December 31, 2010		xxxxxxxxxxx	
2011 Bond Maturities			
*2011 Interest on Bonds			
WATER - SEWER UTILITY CAPITAL BONDS			
Outstanding January 1, 2010	xxxxxxxxxxx	3,010,079.00	
Issued	xxxxxxxxxxx	805,000.00	
Paid	198,647.48	xxxxxxxxxxx	
Outstanding, December 31, 2009	3,616,431.52	xxxxxxxxxxx	
	3,815,079.00	3,815,079.00	
2011 Bond Maturities - Capital Bonds			228,514.56
* 2011 Interest on Bonds		159,466.70	

### INTEREST ON BONDS WATER - SEWER UTILITY BUDGET

2011 Interest on Bonds(*Items)	\$	159,466.70	
Less:Interest Accrued to December 31, 2010 (Trial Balance)	\$	24,951.39	
Subtotal	\$	134,515.31	
Add:Interest to be Accrued as of December 31, 2011	\$	23,505.52	
Required Appropriation 2011			158,020.83

### LIST OF BONDS ISSUED DURING 2010

Purpose	2011 Maturity	Amount Issued	Date of Issue	Interest Rate
Water/Sewer Improvements	30,000.00	805,000.00	02/25/10	Various
Total	30,000.00	805,000.00		



SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2011 DEBT SERVICE FOR LOANS

WATER-SEWER UTILITY - FMHA LOAN

	Debit	Credit	2011 Debt Service
Outstanding January 1, 2009	xxxxxxxxxxx	542,054.00	
Issued	xxxxxxxxxxx		
Paid	32,348.81	xxxxxxxxxxxxx	
Outstanding, December 31, 2010	509,705.19	xxxxxxxxxxxxx	
2011 Loan Maturities	542,054.00	542,054.00	
*2011 Interest on Loans		\$25,063.69	\$33,986.43
WATER-SEWER UTILITY - State of NJ Loans			
Outstanding January 1, 2010	xxxxxxxxxxxxx	361,496.30	
Issued	xxxxxxxxxxxxx		
Paid	46,143.75	xxxxxxxxxxxxx	
Outstanding, December 31, 2010	315,352.55	xxxxxxxxxxxxx	
2011 Loan Maturities	361,496.30	361,496.30	
*2011 Interest on Loans		9,712.50	45,373.42

INTEREST ON LOANS - WATER - SEWER UTILITY BUDGET

2011 Interest on Bonds(*Items)	\$	34,776.19	
Less:Interest Accrued to December 31, 2010 (Trial Balance)	\$	5,999.69	
Subtotal	\$	28,776.50	
Add:Interest to be Accrued as of December 31, 2011	\$	5,322.76	
Required Appropriation 2011			34,099.26

LIST OF LOANS ISSUED DURING 2010

Purpose	2011 Maturity	Amount Issued	Date of Issue	Interest Rate



DEBT SERVICE SCHEDULE FOR UTILITY NOTES(OTHER THAN UTILITY ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding December 31, 2010	Date of Maturity	Rate of Interest	2011 Budget Requirement		Interest Computed To
						For Principal	For Interest**	
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
TOTALS						0.00	0.00	

INTEREST ON NOTES - WATER-SEWER UTILITY BUDGET								
2011 Interest on Notes						Less: Interest Accrued to December 31, 2010 (Trial Balance)		
						0.00		
Subtotal						0.00		
Add: Interest to be Accrued as of 12/31/11						0.00		
Required Appropriation - 2011						0.00		

Important: If there is more than one utility in the municipality, identify each note.  
Memo: Designate all "Capital Notes" issued under N.J.S.40A:2-8(b) with "C". Such Notes must be retired at the rate of 20% of the original amount issued annually.  
See Sheet 33 for clarification of "Original Date of Issue".  
All notes with an original date of issue of 2008 or prior require one legal payable installment to be budgeted if it is contemplated that such notes will be renewed in 2011 or written intent of permanent financing submitted.  
\* If interest on notes is financed by ordinance, designates same, otherwise an amount must be included in this column.



# 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.								
12.								
13.								
14.								
15.								

Important: If there is more than one utility in the municipality, identify each note.  
Memo: \*See Sheet 33 for clarification of "Original Date of Issue".

Utility Assessment Notes with an original date of issue of December 31, 2008 or prior must be appropriated in full in the 2011 Dedicated Utility Assessment Budget or written intent of permanent financing submitted.  
\*\* Interest on Utility Assessment Notes must be included in the Utility Budget appropriation "Interest on Notes".



SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose		Amount of Obligation Outstanding Dec. 31, 2010		2011 Budget Requirement	
		For Principal		For Interest/Fees	
1.					
2.					
3.					
4.					
5.					
6.					
7.					
8.					
9.					
10.					
11.					
12.					
13.					
14.					
Total					

Sheet 65a



**BOROUGH OF ATLANTIC HIGHLANDS  
COUNTY OF MONMOUTH, NEW JERSEY  
WATER/SEWER UTILITY CAPITAL FUND  
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS**

IMD

Sheet 66

[illegible]

Total	Place
-------	-------



# WATER - SEWER UTILITY CAPITAL FUND

## SCHEDULE OF CAPITAL IMPROVEMENT FUND

		Debit	Credit
Balance January 1, 2010	80031-01	xxxxxxxxxx	67,663.98
*Received from 2010 Budget Appropriation	80031-02	xxxxxxxxxx	40,594.73
		xxxxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	80031-03	xxxxxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:		xxxxxxxxxx	xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
Appropriated to Finance Improvement Authorizations	80031-04	108,258.71	xxxxxxxxxx
			xxxxxxxxxx
Balance December 31, 2010		0.00	xxxxxxxxxx
		108,258.71	108,258.71

# WATER - SEWER UTILITY CAPITAL FUND

## SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit	Credit
Balance January 1, 2010		-
*Received from 2010 Budget Appropriation		
Appropriated to Finance Improvement Authorizations		xxxxxxxxxxxx
		xxxxxxxxxxxx
Balance December 31, 2010		xxxxxxxxxxxx

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



# WATER - SEWER UTILITY FUND

**UTILITIES ONLY**[illegible]

# WATER - SEWER UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

2010

	Debit	Credit
Balance January 1, 2010	xxxxxxxxxx	27,064.68
Premium on Sale of Bonds	xxxxxxxxxx	1,652.54
Funded Improvement Authorizations Canceled	xxxxxxxxxx	
Premium on Sale of Notes		
Appropriated to Finance Improvement Authorizations		xxxxxxxxxx
Appropriated to 2010 Budget Revenue	27,000.00	xxxxxxxxxx
Balance December 31, 2010	1,717.22	xxxxxxxxxx
	28,717.22	28,717.22



## POST CLOSING

**AS AT DECEMBER 31, 2010**

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

XXXXXXXXXXXXXXXXXXXX



**POST CLOSING**  
**TRIAL BALANCE HARBOR UTILITY CAPITAL**  
**AS AT DECEMBER 31, 2010**

**Cash Liabilities Must be Subtotaled and Subtotal Must be Marked with "C"**

Title of Account		Debit	Credit
Capital:			
Cash	742,517.93		
Fixed Capital	19,776,623.65		
Fixed Capital Authorized and Incomplete	1,609,538.70		
Interfund - Harbor Operating Fund			
Reserve for Encumbrances		178,015.24	
Improvement Authorizations:			
Funded			259,185.91
Unfunded			
Serial Bonds Payable			6,323,470.96
Reserve for Amortization			14,952,718.36
Deferred Reserve for Amortization			109,538.70
Capital Improvement Fund			97,212.71
Reserve for Heritage Square			26,691.00
Reserve for Debt Service			57,000.00
Fund Balance			124,847.40
Est. Proceeds Bonds and Notes Authorized	434.33		xxxxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxxxx		434.33
<b>Total Capital Fund</b>	22,129,114.61	22,129,114.61	22,129,114.61

Borough of Atlantic Highlands 2010



SCHEDULE OF HARBOR UTILITY BUDGET - 2010

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit *
Operating Surplus Anticipated	-01		
Operating Surplus Anticipated with Consent of Director of Local Govt. Services	-02	400,000.00	
Harbor Operations	3,363,000.00	3,476,008.69	113,008.69
Gas Station Operations	1,500,000.00	1,808,343.59	308,343.59
Miscellaneous	101,333.61	70,738.37	(30,595.24)
Reserve for Debt Service - Capital Fund	63,404.92	63,404.92	
Increase in Harbor Operation Fees	30,000.00	30,000.00	
Added by N.J.S. 40A:4-87: (List)	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Subtotal	5,457,738.53	5,848,495.57	390,757.04
Deficit (General Budget)**	91306-		
	91307-	5,457,738.53	390,757.04

\*\*Amount in "Received in Cash" column for "Deficit (General Budget)" and amount expended for "Surplus (General Budget)" must agree with amounts shown for such items on Sheet 46.

STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:		xxxxxxxxxxx
Adopted Budget		5,457,738.53
Added by N.J.S. 40A:4-87		
Emergency		250,000.00
Total Appropriations		5,707,738.53
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpenditures		5,707,738.53
Deduct Expenditures:		
Paid or Charged	4,965,907.02	
Reserved	141,830.78	
Surplus (General Budget) **	600,000.00	
Total Expenditures		5,707,737.80
Unexpended Balance Canceled (See Footnote)		0.73

FOOTNOTES: -RE: OVEREXPENDITURES:

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

RE: UNEXPENDED BALANCES CANCELED:

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



**STATEMENT OF 2010 OPERATIONS  
HARBOR UTILITY**

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

**SECTION 1:**

Revenue Realized:	xxxxxxxxxx	
Budget Revenue (Not Including "Deficit(General Budget)")	5,848,495.57	
Miscellaneous Revenue Not Anticipated		
2009 Appropriation Reserves Canceled*	73,662.55	
Sales Tax Payable Canceled	1,238.83	
Total Revenue Realized		5,923,396.95
Expenditures:	xxxxxxxxxx	
Appropriations (Not Including "Surplus (General Budget)")	xxxxxxxxxx	
Paid or Charged	4,965,907.02	
Reserved	141,830.78	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Overexpenditure of Appropriation Reserve		
Total Expenditures	5,107,737.80	
Less:Deferred Charges Included in Above	250,000.00	
"Total Expenditures"		4,857,737.80
Total Expenditures - As Adjusted		
Excess		1,065,659.15
Budget Appropriation - Surplus(General Budget)**	600,000.00	
Balance of "Result of 2009 Operation"		
Remainder =		
("Excess in Operations" - Sheet 72)	465,659.15	

**Deficit**

**Anticipated Revenue - Deficit (General Budget)		
Balance of "Result of 2010 Operation"		
Remainder =		
(Operating Deficit - to Trial Balance" - Sheet 69)		

**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 Harbor Utility for 2009.

2009 Appropriation Reserves Canceled in 2010	73,662.55	
Less: Anticipated Deficit in 2009 Budget-Amount Received and		
Due from Current Fund - If none, enter "None"	NONE	
Excess(Revenue Realized)**		73,662.55

\*\*Item must be shown in same amount on Sheet 70.



**RESULT OF 2010 OPERATIONS HARBOR UTILITY**

	Debit	Credit
Excess of Anticipated Revenues	xxxxxxxxxx	390,757.04
Unexpended Balance of Appropriations	xxxxxxxxxx	0.73
Miscellaneous Revenue Not Anticipated	xxxxxxxxxx	
Unexpended Balance of 2009 Appropriation Reserves	xxxxxxxxxx	73,662.55
Sales Tax Payable Canceled		1,238.83
Deficit in Anticipated Revenue		xxxxxxxxxx
		xxxxxxxxxx
Deficit Balance-To Trial Balance	xxxxxxxxxx	
Excess to Balance-To Surplus	465,659.15	xxxxxxxxxx
See restriction in amount on Sheet-71, Section 2	465,659.15	465,659.15

**OPERATING SURPLUS - HARBOR UTILITY**

	Debit	Credit
Balance January 1, 2010	xxxxxxxxxx	411,898.56
	xxxxxxxxxx	
Excess Resulting from 2010 Operation	xxxxxxxxxx	465,659.15
Amount Appropriated in the 2010 Budget - Cash	400,000.00	xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
Balance December 31, 2009	477,557.71	xxxxxxxxxx
	877,557.71	877,557.71

**ANALYSIS OF BALANCE DECEMBER 31, 2010**

**(FROM HARBOR UTILITY - TRIAL BALANCE)**

Cash	480,919.60
Grants Receivable	
Interfund Account Receivable	
Sub-Total	480,919.60
Deduct Cash Liabilities Marked with "C" on Trial Balance	253,361.89
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	227,557.71
*Other Assets Pledged to Surplus:	
#Deferred Charges	250,000.00
#Operating Deficit	
Total Other Assets	250,000.00
#MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2011 BUDGET. * In The Case Of A "Deficit In Cash Surplus", "Other Assets" Would Also Be Pledged To Cash Liabilities.	477,557.71



SCHEDULE OF HARBOR UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2009		\$ 79,233.73
Increased by:		
	Harbor Rents Levied	
Decreased by:		
	Collections	\$ 3,506,008.69
	Overpayment applied	\$
	Transferred to Sewer Liens	\$
	Transferred to Forclosed Property	
	Other (Canceled)	\$ 3,506,008.69
Balance December 31, 2010		\$ 79,327.60

SCHEDULE OF HARBOR LIENS

Balance December 31, 2009		\$
	N/A	
Increased by:		
	Transfers from Accounts Receivable	\$
	Penalties and Costs	\$
	Other	\$
Decreased by:		\$
	Collections	\$
	Forclosed Property	\$
Balance December 31, 2010		



DEFERRED CHARGES

-MANDATORY CHARGES ONLY-

HARBOR UTILITY FUND

(Do not include the emergency authorization 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 - *	\$	\$	\$ 250,000.00	\$ 250,000.00
2.	Deficit in Harbor Capital Fund Balance	\$	\$	\$	\$
3.		\$	\$	\$	\$
4.		\$	\$	\$	\$
5.		\$	\$	\$	\$
6.		\$	\$	\$	\$
7.		\$	\$	\$	\$
8.		\$	\$	\$	\$
9.		\$	\$	\$	\$
10.		\$	\$	\$	\$

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

EMERGENCY AUTHORIZATIONS UNDER N.J.S.A. 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.			\$

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

	In Favor Of	On Account of	Date Entered	Amount	Appropriated in Budget of 2011
1.					
2.					
3.					
4.					



SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2011 DEBT SERVICE FOR BONDS

HARBOR UTILITY ASSEMENT BONDS

	Debit	Credit	2011 Debt Service
Outstanding January 1, 2010	xxxxxxxxxx		
Issued	xxxxxxxxxx		
Paid		xxxxxxxxxx	
N/A			
Outstanding, December 31, 2010	0.00	xxxxxxxxxx	
	0.00	0.00	
2011 Bond Maturities - Assessment Bonds			
*2011 Interest on Bonds			
HARBOR UTILITY CAPITAL BONDS			
Outstanding January 1, 2010	xxxxxxxxxx	5,139,118.44	
Issued	xxxxxxxxxx	1,555,000.00	
Paid	370,647.48	xxxxxxxxxx	
Outstanding, December 31, 2010	6,323,470.96	xxxxxxxxxx	
	6,694,118.44	6,694,118.44	
2011 Bond Maturities - Capital Bonds			
* 2011 Interest on Bonds		283,373.22	435,237.87

INTEREST ON BONDS - HARBOR UTILITY BUDGET

2011 Interest on Bonds(*Items)	\$	283,373.22	
Less:Interest Accrued to December 31, 2010 (Trial Balance)	\$	46,056.10	
Subtotal	\$	237,317.12	
Add:Interest to be Accrued as of December 31, 2011	\$	43,396.14	
Required Appropriation 2011			280,713.26

LIST OF BONDS ISSUED DURING 2010

Purpose	2011 Maturity	Amount Issued	Date of Issue	Interest Rate
Harbor Improvements	55,000.00	1,555,000.00	02/25/10	Various



SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2011 DEBT SERVICE FOR LOANS

HARBOR UTILITY LOAN

	Debit	Credit	2011 Debt Service
Outstanding January 1, 2010	xxxxxxxxxxx		
Issued	xxxxxxxxxxx		
Paid		xxxxxxxxxxx	
N/A			
Outstanding, December 31, 2010	0.00	xxxxxxxxxxx	
2011 Loan Maturities	0.00	0.00	
*2011 Interest on Loans			
UTILITY LOAN			
Outstanding January 1, 2010	xxxxxxxxxxx		
Issued	xxxxxxxxxxx		
Paid		xxxxxxxxxxx	
N/A			
Outstanding, December 31, 2010	0.00	xxxxxxxxxxx	
2011 Loan Maturities	0.00	0.00	
*2011 Interest on Loans			

INTEREST ON LOANS - HARBOR UTILITY BUDGET

2011 Interest on Bonds(*Items)	\$	
Less:Interest Accrued to December 31, 2010 (Trial Balance)	\$	
Subtotal	N/A	0.00
Add:Interest to be Accrued as of December 31, 2011	\$	
Required Appropriation 2011		0.00

LIST OF BONDS ISSUED DURING 2010

Purpose	2011 Maturity	Amount Issued	Date of Issue	Interest Rate
N/A				



**DEBT SERVICE SCHEDULE FOR HARBOR UTILITY NOTES(OTHER THAN UTILITY ASSESSMENT NOTES)**

	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding December 31, 2010	Date of Maturity	Rate of Interest	For Principal Budget Requirement 2011	For Interest** Interest Computed To
10	TOTALS	\$0.00		\$0.00			\$0.00	\$0.00
9								
8								
7								
6								
5								
4								
3								
2								
1								

<b>INTEREST ON NOTES - HARBOR UTILITY BUDGET</b>	
	2011 Interest on Notes
\$0.00	Less: Interest Accrued to December 31, 2010 (Trial Balance)
\$0.00	Subtotal
	Add: Interest to be Accrued as of 12/31/11
\$0.00	Required Appropriation - 2011

Important: If there is more than one utility in the municipality, identify each note.  
Memo: Designate all "Capital Notes" issued under N.J.S. 40A:2-8(b) with "C". Such Notes must be retired at the rate of 20% of the original amount issued annually.  
\*See Sheet 33 for clarification of "Original date of issue".  
All notes with an original date of issue of 2008 or prior required one legal payable installment to be budgeted if it is contemplated that such notes will be renewed in 2011 or written intent of permanent financing submitted.  
\*\* If interest on notes is financed by ordinance, designates same, otherwise an amount must be included in this column.

(DO NOT CROWD-ADD ADDITIONAL SHEETS)



# 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 Compared to (Insert Date)
						For Principal	For Interest **	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
15.								

Important: If there is more than one utility in the municipality, identify each note.  
 Memo: \*See Sheet 33 for clarification of "Original Date of Issue".  
 Utility Assessment Notes with an original date of issue of December 31, 2008 or prior must be appropriated in full in the 2011 Dedicated Utility Assessment Budget or written intent of permanent financing submitted.

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



# SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Obligation Outstanding Dec. 31, 2010		2011 Budget Requirement	
			For Principal	For Interest/Fees
1.				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				
11.				
12.				
13.				
14.				
Total				

Amount  
of Obligation  
Outstanding  
Dec. 31, 2010

For Principal

For Interest/Fees

2011 Budget Requirement

Sheet 224

Sheet 224

(Do not crowd - add additional sheets)

80051-01

80051-02



Specify each not merely	Ordinance Number	Improvement Description	Date	Ordinance Amount	Balance Dec. 31, 2009	Reserve for Encumbrances	Paid	Reserve for Encumbrances	Canceled	Funded	Unfunded Balance Dec. 31, 2010
	09-03	Various Harbor Improvements	05/28/03	\$ 2,500,000.00	\$ 2,499,565.67				\$ 2,499,565.67		
	06-04	Various Harbor Improvements	04/14/04	\$ 1,000,000.00	71.98	\$ 46,074.10			46,146.08		
	08-06	Various Harbor Improvements	04/26/06	410,000.00	8,243.54				8,243.54		
	13-06	Various Harbor Improvements	09/13/06	840,000.00	139,765.00		\$ 9,490.00	\$ 42,000.00		\$ 88,275.00	
	08-07	Trucking of Dredge Material	05/24/07	120,000.00	11,200.00				11,200.00		
	18-07	Various Harbor Improvements	08/15/07	700,000.00	66,657.20					66,657.20	
	21-07	Harbor Skateboard Facility	09/27/07	100,000.00	53,838.92				53,838.92		
	13-08	Various Harbor Improvements	10/08/08	800,000.00	169,972.23	171,000.00	100,703.28	136,015.24		104,253.71	
					\$ 2,744,438.64	\$ 217,074.10	\$ 110,193.28	\$ 178,015.24	\$ 2,618,994.21	\$ 259,185.91	
					\$ 204,875.90						

Specify each not merely

Pla



# HARBOR UTILITY CAPITAL FUND

## SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance January 1, 2010	xxxxxxxxxxx	97,212.71
*Received from 2009 Budget Appropriation	xxxxxxxxxxx	
	xxxxxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	xxxxxxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxxxxxx	xxxxxxxxxxx
		xxxxxxxxxxx
		xxxxxxxxxxx
		xxxxxxxxxxx
		xxxxxxxxxxx
		xxxxxxxxxxx
		xxxxxxxxxxx
		xxxxxxxxxxx
		xxxxxxxxxxx
		xxxxxxxxxxx
		xxxxxxxxxxx
		xxxxxxxxxxx
Appropriated to Finance Improvement Authorizations		xxxxxxxxxxx
		xxxxxxxxxxx
		xxxxxxxxxxx
Balance December 31, 2010	97,212.71	97,212.71

# HARBOR UTILITY CAPITAL FUND

## SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit	Credit
Balance January 1, 2010		-
*Received from 2010 Budget Appropriation		
Appropriated to Finance Improvement Authorizations		xxxxxxxxxx
		xxxxxxxxxx
Balance December 31, 2010	-	xxxxxxxxxx
		N/A

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



**HARBOR UTILITY CAPITAL FUND**  
**CAPITAL IMPROVEMENTS AUTHORIZED IN 2010**  
**AND DOWN PAYMENTS (N.J.S. 40A:2-11)**

**UTILITIES ONLY**

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2010 or Prior Years
N/A				

**HARBOR UTILITY CAPITAL FUND**  
**STATEMENT OF CAPITAL SURPLUS**

YEAR 2010

	Debit	Credit
Balance January 1, 2010	xxxxxxxxxx	4,110.00
Premium on Sale of Bond Anticipation Notes	xxxxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxxxx	118,691.14
Premium on Sale of Serial Bonds		2,046.26
Appropriated to Finance Improvement Authorizations		xxxxxxxxxx
Appropriated to 2010 Budget Revenue		xxxxxxxxxx
Balance December 31, 20010	124,847.40	xxxxxxxxxx
	124,847.40	124,847.40