

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

POPULATION LAST CENSUS 11,233

NET VALUATION TAXABLE 2009 \$1,139,893,100.00

MUNICODE 0721

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

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

Township _____ of West Caldwell, County of Essex

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

	Date	Examined By:	
1			Preliminary Check
2			Examined

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

Signature _____
Joseph J. Faccione

Title Registered Municipal Accountant #100

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

REQUIRED CERTIFICATION BY THE CHIEF FINANCIAL OFFICER:

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

Further, I do certify that I, Andrew Katz, am the Chief Financial Officer, License # _____, of the Township of West Caldwell, County of Essex and that the statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as at December 31, 2009, completely in compliance with N.J.S. 40A:5-12, as amended. I also give complete assurances as to the veracity of required information included herein, needed prior to certification by the Director of Local Government Services, including the verification of cash balances as of December 31, 2009.

Signature _____

Title Acting Chief Financial Officer

Address 30 Clinton Road, West Caldwell, New Jersey 07006

Phone Number (973) 226-2300

Fax Number (973) 226-2396

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

THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:

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

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

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

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

 Joseph J. Faccione
 (Registered Municipal Accountant #100)

 Samuel Klein and Company
 (Firm Name)

 550 Broad Street, 11th Floor
 (Address)

 Newark, New Jersey 07102
 (Address)

 (973) 624-6100
 (Phone Number)

Certified by me

this 10th day of March, 2010

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

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

Printed name: Jock H. Watkins

Signature: _____

Certificate #: 002921

Date: _____

MUNICIPAL BUDGET LOCAL EXAMINATION QUALIFICATION CERTIFICATION
BY
CHIEF FINANCIAL OFFICER

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

N/A

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 the total appropriations;
3. The tax collection rate exceeded 90%;
4. Total deferred charges did not equal or exceed 4% of the total tax levy;
5. There were no "procedural deficiencies" noted by the registered municipal accountant on Sheet 1a of the Annual Financial Statement; and
6. There was no operating deficit for the previous fiscal year.
7. The municipality did not conduct an accelerated tax sale or tax lien sale the previous fiscal year and/or does not plan to conduct one in the current year.
8. The current year budget does not contain a "CAP" waiver per N.J.S.A. 40A:4-45.3ee
9. The municipality has not applied for Extraordinary Aid for 2010.

The undersigned certifies that this municipality has complied in full in meeting ALL of the above criteria in determining its qualification for local examination of its Budget in accordance with N.J.A.C. 5:30-7.5.

Municipality: _____

Chief Financial Officer: _____

Signature: _____

Certificate #: _____

Date: _____

CERTIFICATION OF NON-QUALIFYING MUNICIPALITY

The undersigned certifies that this municipality does not meet ALL 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: _____

22-6002391

Fed. I.D. #

Township of West Caldwell
Municipality

Essex
County

Report of Federal and State Financial Assistance

Expenditures of Awards

	Fiscal Year Ending:	<u>12/31/2009</u>	
	(1)	(2)	(3)
	Federal Programs Expended (administered by the State)	State Programs Expended	Other Federal Programs Expended
TOTAL	\$ _____	\$ <u>75,307.64</u>	\$ _____

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

Single Audit

Program Specific Audit

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

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

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

Signature of Chief Financial Officer

Date

IMPORTANT!

READ INSTRUCTIONS

INSTRUCTION

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

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

CERTIFICATION

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

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

Name _____

Title _____

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

NOTE:

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

MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2009

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2010 and filed with the County Board of Taxation on January 10, 2010 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of \$ 1,138,861,600.00

SIGNATURE OF TAX ASSESSOR

Township of West Caldwell
MUNICIPALITY

Essex
COUNTY

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

**POST CLOSING
TRIAL BALANCE - CURRENT FUND**

AS AT DECEMBER 31, 2009

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

Title of Account	Debit	Credit
Cash - Checking Account	3,260,094.14	
Cash - Certificates of Deposit	102,402.72	
Cash - New Jersey Cash Management Fund	14,144.03	
Cash - MBIA Class Cash Management Fund	122,926.95	
Cash - Change Fund	400.00	
Sub-Total Cash	3,499,967.84	
Due from State of New Jersey, Ch. 129, P.L. 1976	4,087.50	
	3,504,055.34	
Receivables and Other Assets With Full Reserves:		
Taxes Receivable	433,371.36	
Tax Title Liens	17,600.02	
Property Acquired for Taxes at Assessed Valuations	15,000.00	
Sewer Rents Receivable	21,192.77	
Due from General Capital Fund	21,316.35	
Due from Water Operating Fund	228,577.44	
Due from Payroll Fund	1,076.51	
	738,134.45	
Appropriation Reserves		642,170.76
Encumbrances Payable		58,471.92
Reserve for Master Plan		800.69
Accounts Payable		11,550.59
County Taxes Payable		50,348.17
Tax Overpayments		17,981.53
Sewer Rent Overpayments		243.96
Due to Animal Control Trust Fund		115.20
Due to General Trust Fund		113,961.62
Due to Water Capital Fund		9,004.15
Due to Swimming Pool Operating Fund		393.28
Due to Public Assistance Trust Fund - Account #1		100.00
Prepaid Taxes		115,986.99

(Do not crowd - add additional sheets)

**MUNICIPAL PUBLIC DEFENDER
CERTIFICATION**

Public Law 1998, C. 256

Municipal Public Defender Expended Prior Year 2008:	(1)	\$	1,438.75
		x	<u>25%</u>
	(2)	\$	359.69
Municipal Public Defender Trust Cash Balance December 31, 2009:	(3)	\$	1,038.75

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

Amount in excess of the amount expended: $3 - (1 + 2) =$ \$ 0.00

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

Acting Chief Financial Officer: _____ Andrew Katz

Signature: _____

Certificate #: _____

Date: _____

Schedule of Trust Fund Reserves

<u>Purpose</u>	Amount Dec. 31, 2008 per Audit Report	<u>Receipts</u>	<u>Disbursements</u>	Balance as at Dec. 31, 2009
1. <u>Handicapped Program</u>	\$ 2,490.00			\$ 2,490.00
2. <u>Parking Offenses Adjudication Act</u>	1,758.10	263.00	492.50	1,528.60
3. <u>Public Defender Fees</u>	921.75	235.00	118.00	1,038.75
4. <u>Contribution for Police Equipment</u>	372.88			372.88
5. <u>Reserve for Snow Removal</u>	18,885.65		18,885.65	
6. <u>Centennial Fund</u>	20,785.34	155.00	14,813.00	6,127.34
7. <u>Senior Citizen Prescription Card</u>	60.00			60.00
8. <u>Outside Employment of Police</u>		27,157.50	25,293.75	1,863.75
9. <u>Recreation Department</u>	43,139.17	65,462.42	78,326.83	30,274.76
10. <u>Disposal of Forfeited Property - Police</u>	11,711.17	5,609.77	2,695.00	14,625.94
11. <u>Fire Penalty - Fire Prevention</u>	12,357.75	8,778.00	3,382.28	17,753.47
12. <u>Fire Penalty - Fire Department</u>	488.75			488.75
13. <u>Third Party Inspection Fees:</u>				
14. <u>Electrical Inspection Fees</u>	45,449.38	63,651.00	612.00	108,488.38
15. <u>Building Inspection Fees</u>	1,033.20			1,033.20
16. <u>Senior Citizen Programs</u>	51,789.84		1,185.56	50,604.28
17. <u>Security Deposit - Concession Stands</u>	1,000.00		1,000.00	
18. <u>Special Deposits</u>	101,916.62	65,091.68	55,794.36	111,213.94
19. <u>Other Special Deposits</u>		590.95	576.00	14.95
19. _____				
20. _____				
21. _____				
22. _____				
23. _____				
24. _____				
25. _____				
26. _____				
27. _____				
28. _____				
29. _____				
30. _____				
Totals	\$ 314,159.60	\$ 236,994.32	\$ 203,174.93	\$ 347,978.99

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

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2008	RECEIPTS				Disbursements	Balance Dec. 31, 2009
		Assessments and Liens	Current Budget	Other			
Assessment Serial Bond Issues:	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Assessment Bond Anticipation Note Issues:	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Surplus	3,245.47						3,245.47
* Less Assets "Unfinanced"	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Totals	3,245.47						3,245.47

* Show as red figure

**POST CLOSING
TRIAL BALANCE - GENERAL CAPITAL FUND**

AS AT DECEMBER 31, 2009

Title of Account	Debit	Credit
Est. Proceeds Bonds and Notes Authorized	1,340,666.25	
Bonds and Notes Authorized but Not Issued		1,340,666.25
Cash - Checking Account	1,014,307.22	
Cash - Investment	570,283.06	
Sub-Total Cash	1,584,590.28	
State Grants Receivable	128,811.59	
Federal Grants Receivable	71,193.64	
Deferred Charges to Future Taxation:		
Funded	2,914,804.36	
Unfunded	6,123,766.25	
Serial Bonds		2,875,000.00
Bond Anticipation Notes		4,783,100.00
Green Acres Loan Payable		39,804.36
Improvement Authorizations:		
Funded		118,036.51
Unfunded		2,166,676.06
Due to Current Fund		21,316.35
Due to General Trust Fund		286.17
Due to Water Capital Fund		153,250.00
Due to Swimming Pool Capital Fund		50,000.00
Capital Improvement Fund		364,948.78
Reserve for:		
Purchase of Senior Citizen Bus		5,000.00
Preliminary Costs		7,656.03
State Grants Receivable		128,811.59
Other Contributions		38,175.18
Fund Balance		71,105.09
	12,163,832.37	12,163,832.37

(Do not crowd - add additional sheets)

CASH RECONCILIATION DECEMBER 31, 2009

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

<u>Checking Accounts</u>	<u>Number</u>	
Current Fund:		
JPMorgan Chase Bank	777-285258	2,441,857.52
JPMorgan Chase Bank	777-285266	1,574,633.37
Animal Control Fund:		
JPMorgan Chase Bank	2619-025022	8,777.65
General Trust Fund:		
JPMorgan Chase Bank	6026-003169	44,720.25
JPMorgan Chase Bank	777-369540	16,570.73
Valley National Bank	383940692	2,620.39
Bank of America - Developer's Escrow	999-026143	88,499.43
General Capital Fund:		
Sovereign Bank	182-2010683	1,058,789.55
Sovereign Bank	182-1050991	300.90
Water Operating Fund:		
JPMorgan Chase Bank	2619-025055	614,165.64
Water Capital Fund:		
JPMorgan Chase Bank	2610-719532	75,529.11
Water Trust Assessment Fund:		
JPMorgan Chase Bank	530-950626	2,041.96
Swimming Pool Operating Fund:		
Sovereign Bank	182-2010721	3,284.50
Swimming Pool Capital Fund:		
Sovereign Bank	182-2010713	11,938.37
Public Assistance Trust Fund:		
JPMorgan Chase Bank	2619-025030	353.04
JPMorgan Chase Bank	6026-000623	1,699.51
		5,945,781.92
Certificate of Deposit - Sheet 9a (2)		112,360.18
Savings Banks - Sheet 9a (3)		1,104,100.72
Cash Management Funds - Sheet 9a (4)		201,025.56
GRAND TOTAL "CASH ON DEPOSIT" SHEET 9		7,363,268.38

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

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

Grant	Balance Jan. 1, 2009	2009 Budget Revenue Realized	Received	Cancelled	Balance Dec. 31, 2009
<u>State Grants</u>					
Public Health Priority Funding	4,528.00		4,528.00		
Clean Communities Program		17,084.58	17,084.58		
Recycling Tonnage Grant		14,274.82	14,274.82		
Drunk Driving Enforcement Fund	1,839.09		1,839.09		
Tobacco Age-of-Sale Enforcement (TASE) Program	1,860.00				1,860.00
Handicapped Recreation Opportunities Grant	7,245.49	20,000.00	12,526.05		14,719.44
Developmental Disabilities Grant	8,198.00	16,390.00	24,584.96		3.04
Statewide Livable Communities Grant	50,000.00		49,999.92		0.08
Body Armor		2,817.94	2,817.94		
Pandemic Flu Planning Grant	606.00	2,500.00			3,106.00
2010 State Health Services Grant - Influenza A - H1N1 Virus		79,546.00	30,428.00		49,118.00
<u>Federal Grants</u>					
COPS Secure Our Schools	7,424.94		7,424.94		
<u>Other</u>					
Caldwell-West Caldwell Board of Education:					
COPS Secure Our Schools	1,736.87		1,736.87		
Totals	83,438.39	152,613.34	167,245.17		68,806.56

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

Grant	Balance Jan. 1, 2009	Transferred from 2009 Budget Appropriations		Expended	Cancelled	Balance Dec. 31, 2009
		Budget	Appropriation By 40A:4-87			
<u>State Grants</u>						
Public Health Priority Funding	12,554.21			757.49		11,796.72
Clean Communities Program	7,730.34		17,084.58	11,185.97		13,628.95
Recycling Tonnage Grant	35,629.13	14,274.82		12,927.28		36,976.67
Drunk Driving Enforcement Fund	21,211.71			7,618.78		13,592.93
Tobacco Age-of-Sale Enforcement (TASE) Program	3,420.72					3,420.72
Special Legislative Grant	76,944.92					76,944.92
Body Armor Grant	4,513.70	2,817.94				7,331.64
Handicapped Recreation Opportunities Grant	9,176.20	24,000.00		15,671.03		17,505.17
Developmental Disabilities Grant	6,095.57	16,390.00		5,705.00		16,780.57
Statewide Livable Communities Grant	8,562.46			6,150.00		2,412.46
NJ State Police - SLAHEOP Grant	2,405.72					2,405.72
Municipal Storm Water Regulation Program	1,207.00					1,207.00
Pandemic Flu Planning Grant	612.89	2,500.00				3,112.89
2010 State Health Services Grant - Influenza A - H1N1 Virus			79,546.00	15,292.09		64,253.91
Totals	190,064.57	59,982.76	96,630.58	75,307.64		271,370.27

*** LOCAL DISTRICT SCHOOL TAX**

	Debit	Credit
Balance January 1, 2009	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
School Tax Payable # 85001-00	XXXXXXXXXXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2008 - 2009) 85002-00	XXXXXXXXXXXXXXXXXX	
Levy School Year July 1, 2009 - June 30, 2010	XXXXXXXXXXXXXXXXXX	
Levy Calendar Year 2009	XXXXXXXXXXXXXXXXXX	24,350,499.41
Paid	24,350,499.41	XXXXXXXXXXXXXXXXXX
Balance December 31, 2009	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
School Tax Payable # (Prepaid School Tax) 85003-00		XXXXXXXXXXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2009 - 2010) 85004-00		XXXXXXXXXXXXXXXXXX
* Not including Type 1 school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools.	24,350,499.41	24,350,499.41

Must include unpaid requisitions.

MUNICIPAL OPEN SPACE

N/A

	Debit	Credit
Balance January 1, 2009 85045-00	XXXXXXXXXXXXXXXXXX	
2009 Levy 81105-00	XXXXXXXXXXXXXXXXXX	
Interest Earned	XXXXXXXXXXXXXXXXXX	
Expended		XXXXXXXXXXXXXXXXXX
Balance December 31, 2009 85046-00		XXXXXXXXXXXXXXXXXX

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

N/A

	Debit	Credit
Balance January 1, 2008	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
School Tax Payable # 85031-00	XXXXXXXXXXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2007 - 2008) 85032-00	XXXXXXXXXXXXXXXXXX	
Levy School Year July 1, 2009 - June 30, 2010	XXXXXXXXXXXXXXXXXX	
Levy Calendar Year 2009	XXXXXXXXXXXXXXXXXX	
Paid		XXXXXXXXXXXXXXXXXX
Balance December 31, 2009	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
School Tax Payable # 85033-00		XXXXXXXXXXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2009 - 2010) 85034-00		XXXXXXXXXXXXXXXXXX
# Must include unpaid requisitions.		

REGIONAL HIGH SCHOOL TAX

N/A

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

COUNTY TAXES PAYABLE

		Debit	Credit
Balance January 1, 2009		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
County Taxes	80003-01	XXXXXXXXXXXXXXXXXX	
Due County for Added and Omitted Taxes	80003-02	XXXXXXXXXXXXXXXXXX	
2009 Levy:		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
General County	80003-03	XXXXXXXXXXXXXXXXXX	9,708,691.74
County Library	80003-04	XXXXXXXXXXXXXXXXXX	
County Health		XXXXXXXXXXXXXXXXXX	
County Open Space Preservation		XXXXXXXXXXXXXXXXXX	384,545.14
Due County for Added and Omitted Taxes	80003-05	XXXXXXXXXXXXXXXXXX	50,348.17
Paid		10,093,236.88	XXXXXXXXXXXXXXXXXX
Balance December 31, 2009		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
County Taxes		50,348.17	XXXXXXXXXXXXXXXXXX
Due County for Added and Omitted Taxes			XXXXXXXXXXXXXXXXXX
		10,143,585.05	10,143,585.05

SPECIAL DISTRICT TAXES

N/A

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

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

STATE LIBRARY AID

N/A

RESERVE FOR MAINTENANCE OF FREE PUBLIC LIBRARY WITH STATE AID

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

N/A

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

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

N/A

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

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

N/A

RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

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

STATEMENT OF GENERAL BUDGET REVENUES 2009

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated 80101-	1,937,000.00	1,937,000.00	
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-			
Miscellaneous Revenue Anticipated:	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
Adopted Budget	4,392,948.62	4,370,008.68	(22,939.94)
Added by N.J.S. 40A:4-87: (List on 17a)	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
	96,630.58	96,630.58	
Total Miscellaneous Revenue Anticipated 80103-	4,489,579.20	4,466,639.26	(22,939.94)
Receipts from Delinquent Taxes 80104-	300,000.00	308,115.90	8,115.90
Amount to be Raised by Taxation:	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
(a) Local Tax for Municipal Purposes 80105-	11,452,900.14	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
(b) Addition to Local District School Tax 80106-		xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
Total Amount to be Raised by Taxation 80107-	11,452,900.14	12,458,783.91	1,005,883.77
	18,179,479.34	19,170,539.07	991,059.73

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00	xxxxxxxxxxxxxxxx	45,699,018.37
Amount to be Raised by Taxation:	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
Local District School Tax 80109-00	24,350,499.41	xxxxxxxxxxxxxxxx
Regional School Tax 80119-00		xxxxxxxxxxxxxxxx
Regional High School Tax 80110-00		xxxxxxxxxxxxxxxx
County Taxes 80111-00	10,093,236.88	xxxxxxxxxxxxxxxx
Due County for Added and Omitted Taxes 80112-00	50,348.17	xxxxxxxxxxxxxxxx
Special District Taxes 80113-00		xxxxxxxxxxxxxxxx
Municipal Open Space Tax 80120-00		xxxxxxxxxxxxxxxx
Reserve for Uncollected Taxes 80114-00	xxxxxxxxxxxxxxxx	1,253,850.00
Deficit in Required Collection of Current Taxes (or) 80115-00	xxxxxxxxxxxxxxxx	
Balance for Support of Municipal Budget (or) 80116-00		xxxxxxxxxxxxxxxx
* Excess Non-Budget Revenue (see footnote) 80117-00	12,458,783.91	xxxxxxxxxxxxxxxx
* Deficit Non-Budget Revenue (see footnote) 80118-00	xxxxxxxxxxxxxxxx	
	46,952,868.37	46,952,868.37

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

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2009

2009 Budget as Adopted	80012-01	18,082,848.76
2009 Budget - Added by N.J.S. 40A:4-87	80012-02	96,630.58
Appropriated for 2009 (Budget Statement Item 9)	80012-03	18,179,479.34
Appropriated for 2009 by Emergency Appropriation (Budget Statement Item 9)	80012-04	
Total General Appropriations (Budget Statement Item 9)	80012-05	18,179,479.34
Add: Overexpenditures (see footnote)	80012-06	
Total Appropriations and Overexpenditures	80012-07	18,179,479.34
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	16,283,101.88
Paid or Charged - Reserve for Uncollected Taxes	80012-09	1,253,850.00
Reserved	80012-10	642,170.76
Total Expenditures	80012-11	18,179,122.64
Unexpended Balances Canceled (see footnote)	80012-12	356.70

FOOTNOTES -

RE: OVEREXPENDITURES:

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

RE: UNEXPENDED BALANCES CANCELED:

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

SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

N/A

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

RESULTS OF 2009 OPERATION

CURRENT FUND

		Debit	Credit
Excess of Anticipated Revenues:		xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
Miscellaneous Revenues Anticipated	80013-01	xxxxxxxxxxxxxxxx	
Delinquent Tax Collections	80013-02	xxxxxxxxxxxxxxxx	8,115.90
		xxxxxxxxxxxxxxxx	
Required Collection of Current Taxes	80013-03	xxxxxxxxxxxxxxxx	1,005,883.77
Unexpended Balances of 2009 Budget Appropriations	80013-04	xxxxxxxxxxxxxxxx	356.70
Miscellaneous Revenue Not Anticipated	81113-	xxxxxxxxxxxxxxxx	292,703.81
Miscellaneous Revenue Not Anticipated:			
Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	xxxxxxxxxxxxxxxx	
Payments in Lieu of Taxes on Real Property	81120-	xxxxxxxxxxxxxxxx	
Sale of Municipal Assets		xxxxxxxxxxxxxxxx	
Unexpended Balance of 2008 Appropriation Reserves	80013-05	xxxxxxxxxxxxxxxx	343,283.78
Prior Years Interfunds Returned in 2009	80013-06	xxxxxxxxxxxxxxxx	
Accounts Payable Cancelled		xxxxxxxxxxxxxxxx	
Federal and State Grant Reserves Cancelled		xxxxxxxxxxxxxxxx	
Tax Overpayments Cancelled		xxxxxxxxxxxxxxxx	122.31
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)		xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
Balance January 1, 2009	80013-07		xxxxxxxxxxxxxxxx
Balance December 31, 2009	80013-08	xxxxxxxxxxxxxxxx	
Deficit in Anticipated Revenues:		xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
Miscellaneous Revenues Anticipated	80013-09	22,939.94	xxxxxxxxxxxxxxxx
Delinquent Tax Collections	80013-10		xxxxxxxxxxxxxxxx
			xxxxxxxxxxxxxxxx
Required Collection of Current Taxes	80013-11		xxxxxxxxxxxxxxxx
Interfund Advances Originating in 2009	80013-12	203,981.67	xxxxxxxxxxxxxxxx
Prior Year Revenue Refunded		427.50	xxxxxxxxxxxxxxxx
Prior Year Paid Taxes Cancelled		20,534.23	xxxxxxxxxxxxxxxx
Prior Year Senior Citizen and Veteran Deductions Disallowed		852.73	xxxxxxxxxxxxxxxx
			xxxxxxxxxxxxxxxx
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	xxxxxxxxxxxxxxxx	
Surplus Balance - To Surplus (Sheet 21)	80013-14	1,401,730.20	xxxxxxxxxxxxxxxx
		1,650,466.27	1,650,466.27

SURPLUS - CURRENT FUND
Year 2009

		Debit	Credit
1. Balance January 1, 2009	80014-01	XXXXXXXXXXXXXXXXXXXX	1,956,586.58
2.		XXXXXXXXXXXXXXXXXXXX	
3. Excess Resulting from 2009 Operations	80014-02	XXXXXXXXXXXXXXXXXXXX	1,401,730.20
4. Amount Appropriated in the 2009 Budget - Cash	80014-03	1,937,000.00	XXXXXXXXXXXXXXXXXXXX
5. Amount Appropriated in 2009 Budget - with Prior Writ- ten Consent of Director of Local Government Services	80014-04		XXXXXXXXXXXXXXXXXXXX
6.			XXXXXXXXXXXXXXXXXXXX
7. Balance December 31, 2009	80014-05	1,421,316.78	XXXXXXXXXXXXXXXXXXXX
		3,358,316.78	3,358,316.78

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

Cash		80014-06	3,499,967.84
Investments		80014-07	
Sub Total			3,499,967.84
Deduct Cash Liabilities Market with "C" on Trial Balance		80014-08	2,082,738.56
Cash Surplus		80014-09	1,417,229.28
Deficit in Cash Surplus		80014-10 (
Other Assets Pledged to Surplus: *			
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	80014-16	4,087.50	
Deferred Charges #	80014-12		
Cash Deficit #	80014-13		
Total Other Assets		80014-14	4,087.50
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS"		80014-15	1,421,316.78

WOULD ALSO BE PLEDGED TO CASH LIABILITIES.

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

(1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

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

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

1. Amount of Levy as per Duplicate (Analysis) #		82101-00	\$ <u>45,903,497.05</u>
or			
(Abstract of Ratables)		82113-00	\$ _____
2. Amount of Levy Special District Taxes		82102-00	\$ _____
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.		82103-00	\$ _____
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.		82104-00	\$ <u>229,864.73</u>
5a. Subtotal 2009 Levy	\$ <u>46,133,361.78</u>		
5b. Reductions due to tax appeals**	\$ _____		
5c. Total 2009 Levy		82106-00	\$ <u>46,133,361.78</u>
6. Transferred to Tax Title Liens		82107-00	\$ <u>934.27</u>
7. Transferred to Foreclosed Property		82108-00	\$ _____
8. Remitted, Abated or Canceled		82109-00	\$ <u>37.78</u>
9. Discount Allowed		82110-00	\$ _____
10. Collected in Cash:			
In 2008		82121-00	\$ <u>291,592.73</u>
In 2009 *		82122-00	\$ <u>45,297,675.64</u>
State's Share of 2009 Senior Citizens and Veterans Deductions Allowed		82123-00	\$ <u>109,750.00</u>
R.E.A.P. Revenue		82124-00	\$ _____
Total to Line 14		82111-00	\$ <u>45,699,018.37</u>
11. Total Credits			\$ <u>45,699,990.42</u>
12. Amount Outstanding December 31, 2009		83120-00	\$ <u>433,371.36</u>
13. Percentage of Cash Collections to Total 2009 Levy, (Item 10 divided by Item 5c) is	<u>99.05%</u>	82112-00	

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

14. Calculation of Current Taxes Realized in Cash:

Total of Line 10		\$ <u>45,699,018.37</u>
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals		\$ _____
To Current Taxes Realized in Cash (Sheet 17)		\$ <u>45,699,018.37</u>

Note A: In showing the above percentage the following should be noted:
Where Item 5 shows \$1,500,000.00, and Item 10 shows \$1,049,977.50,
the percentage represented by cash collections would be
\$1,049,977.50 ÷ \$1,500,000, or .699985. The correct percentage to
be shown as Item 13 is 69.99% and not 70.00%, nor 69.999%.

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

* Include overpayments applied as part of 2009 collections.

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

ACCELERATED TAX SALE / TAX LEVY SALE - CHAPTER 99

To Calculate Underlying Tax Collection Rate for 2009

N/A

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 2009 Tax Levy	\$ _____
Percentage of Collection excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is	_____

(2) Utilizing Tax Levy Sale

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

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

	Debit	Credit
1. Balance January 1, 2009	xxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxx
Due From State of New Jersey	4,716.49	xxxxxxxxxxxxxxxxxx
Due To State of New Jersey	xxxxxxxxxxxxxxxxxx	
2. Sr. Citizens Deductions Per Tax Billings	11,250.00	xxxxxxxxxxxxxxxxxx
3. Veterans Deductions Per Tax Billings	97,750.00	xxxxxxxxxxxxxxxxxx
4. Sr. Citizens Deductions Allowed By Tax Collector	250.00	xxxxxxxxxxxxxxxxxx
5. Veterans Deductions Allowed by Tax Collector	500.00	
6. Veterans Deductions Disallowed by Tax Collector		
7. Sr. Citizens Deductions Disallowed By Tax Collector	xxxxxxxxxxxxxxxxxx	
8. Sr. Citizens Deductions Disallowed By Tax Collector 2008 Taxes	xxxxxxxxxxxxxxxxxx	602.73
9. Received in Cash from State	xxxxxxxxxxxxxxxxxx	109,776.26
10. Veterans Deductions Disallowed By Tax Collector 2008 Taxes		250.00
11. Veterans Deductions Allowed By Tax Collector 2008 Taxes	250.00	
12. Balance December 31, 2009	xxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxx
Due From State of New Jersey	xxxxxxxxxxxxxxxxxx	4,087.50
Due To State of New Jersey		xxxxxxxxxxxxxxxxxx
	114,716.49	114,716.49

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

Line 2		<u>11,250.00</u>	
Line 3		<u>97,750.00</u>	
Line 4		<u>250.00</u>	
Line 5		<u>500.00</u>	
Sub-Total		<u>109,750.00</u>	
Less: Line 7		<u> </u>	
To Item 10, Sheet 22		<u><u>109,750.00</u></u>	

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

N/A

	Debit	Credit
Balance January 1, 2009	xxxxxxxxxxxxxxxx	
Taxes Pending Appeals	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
Interest Earned on Taxes Pending Appeals	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
Contested Amount of 2009 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)	xxxxxxxxxxxxxxxx	
Interest Earned on Taxes Pending State Appeals	xxxxxxxxxxxxxxxx	
Cash Paid to Appellants (Including 5% Interest from Date of Payment) Closed to Results of Operations (Portion of Appeal won by Municipality, including Interest)		xxxxxxxxxxxxxxxx
		xxxxxxxxxxxxxxxx
Balance December 31, 2009		xxxxxxxxxxxxxxxx
Taxes Pending Appeals *	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
Interest Earned on Taxes Pending Appeals	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx

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

Signature of Tax Collector

License #

Date

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

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

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

B. Reserve for Uncollected Taxes Exclusion:
Outstanding Balance of Delinquent Taxes
(sheet 26, Item 14A) x % of
collection (Item 16) \$ _____

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

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

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

2010 Reserve for Uncollected Taxes Appropriation Calculation (Actual)

1. Subtotal General Appropriations (item 8(L) budget sheet 29) \$ _____

2. Taxes not Included in the Budget (AFS 25, items 2 thru 7) \$ _____

Total \$ _____

3. Less: Anticipated Revenues (item 5, budget sheet 11) \$ _____

4. Cash Required \$ _____

5. Total Required at _____ % (items 4+6) \$ _____

6. Reserve for Uncollected Taxes (item E above) \$ _____

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

			Debit	Credit
1. Balance January 1, 2009			323,960.10	xxxxxxxxxxxxxxxxxxxx
A. Taxes	83102-00	307,294.35	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
B. Tax Title Liens	83103-00	16,665.75	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
2. Cancelled:			xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
A. Taxes		83105-00	xxxxxxxxxxxxxxxxxxxx	31.18
B. Tax Title Liens		83106-00	xxxxxxxxxxxxxxxxxxxx	
3. Transferred to Foreclosed Tax Title Liens			xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
A. Taxes		83108-00	xxxxxxxxxxxxxxxxxxxx	
B. Tax Title Liens		83109-00	xxxxxxxxxxxxxxxxxxxx	
4. Added Taxes			852.73	xxxxxxxxxxxxxxxxxxxx
5. Added Tax Title Liens				xxxxxxxxxxxxxxxxxxxx
6. Adjustment between Taxes (Other than current year) and Tax Title Liens:			xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
A. Taxes - Transfers to Tax Title Liens		83104-00	xxxxxxxxxxxxxxxxxxxx	(1)
B. Tax Title Liens - Transfers from Taxes		83107-00	(1)	xxxxxxxxxxxxxxxxxxxx
7. Balance Before Cash Payments			xxxxxxxxxxxxxxxxxxxx	324,781.65
8. Totals			324,812.83	324,812.83
9. Balance Brought Down			324,781.65	xxxxxxxxxxxxxxxxxxxx
10. Collected:			xxxxxxxxxxxxxxxxxxxx	308,115.90
A. Taxes	83116-00	308,115.90	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
B. Tax Title Liens	83117-00		xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
11. Interest and Costs - 2009 Tax Sale				xxxxxxxxxxxxxxxxxxxx
12. 2009 Taxes Transferred to Liens			934.27	xxxxxxxxxxxxxxxxxxxx
13. 2009 Taxes			433,371.36	xxxxxxxxxxxxxxxxxxxx
14. Balance December 31, 2009			xxxxxxxxxxxxxxxxxxxx	450,971.38
A. Taxes	83121-00	433,371.36	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
B. Tax Title Liens	83122-00	17,600.02	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
15. Totals			759,087.28	759,087.28

16. Percentage of Cash Collections to Adjusted Amount Outstanding
(Item No. 10 divided by Item No. 9) is 94.86%

17. Item No. 14 multiplied by percentage shown above is \$ 427,791.45 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 January 1, 2009	84101-00	15,000.00	XXXXXXXXXXXXXXXXXX
2. Foreclosed or Deeded in 2009		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
3. Tax Title Liens	84103-00		XXXXXXXXXXXXXXXXXX
4. Taxes Receivable	84104-00		XXXXXXXXXXXXXXXXXX
5A.	84102-00		XXXXXXXXXXXXXXXXXX
5B.	84105-00	XXXXXXXXXXXXXXXXXX	
6. Adjustment to Assessed Valuation	84106-00		XXXXXXXXXXXXXXXXXX
7. Adjustment to Assessed Valuation	84107-00	XXXXXXXXXXXXXXXXXX	
8. Sales		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
9. Cash *	84109-00	XXXXXXXXXXXXXXXXXX	
10. Contract	84110-00	XXXXXXXXXXXXXXXXXX	
11. Mortgage	84111-00	XXXXXXXXXXXXXXXXXX	
12. Loss on Sales	84112-00	XXXXXXXXXXXXXXXXXX	
13. Gain on Sales	84113-00		XXXXXXXXXXXXXXXXXX
14. Balance December 31, 2009	84114-00	XXXXXXXXXXXXXXXXXX	15,000.00
		15,000.00	15,000.00

CONTRACT SALES

N/A

		Debit	Credit
15. Balance January 1, 2009	84115-00		XXXXXXXXXXXXXXXXXX
16. 2009 Sales from Foreclosed Property	84116-00		XXXXXXXXXXXXXXXXXX
17. Collected *	84117-00	XXXXXXXXXXXXXXXXXX	
18.	84118-00	XXXXXXXXXXXXXXXXXX	
19. Balance December 31, 2009	84119-00	XXXXXXXXXXXXXXXXXX	

MORTGAGE SALES

N/A

		Debit	Credit
20. Balance January 1, 2009	84120-00		XXXXXXXXXXXXXXXXXX
21. 2009 Sales from Foreclosed Property	84121-00		XXXXXXXXXXXXXXXXXX
22. Collected *	84122-00	XXXXXXXXXXXXXXXXXX	
23.	84123-00	XXXXXXXXXXXXXXXXXX	
24. Balance December 31, 2009	84124-00	XXXXXXXXXXXXXXXXXX	

Analysis of Sale of Property: \$ _____
 * Total Cash Collected in 2009 (84125-00)

Realized in 2009 Budget _____

To Results of Operation (Sheet 19) _____

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

N/A

<u>Caused By</u>	<u>Amount Dec. 31, 2008 Per Audit Report</u>	<u>Amount in 2009 Budget</u>	<u>Amount Resulting from 2009</u>	<u>Balance as at Dec. 31, 2009</u>
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**

N/A
Amount

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

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

N/A
Appropriated for
in Budget of
Year 2010

<u>In favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	<u>Amount</u>
1. _____	_____	_____	\$ _____	\$ _____
2. _____	_____	_____	\$ _____	\$ _____
3. _____	_____	_____	\$ _____	\$ _____
4. _____	_____	_____	\$ _____	\$ _____

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

(MUNICIPAL) GENERAL CAPITAL BONDS

		Debit	Credit	2010 Debt Service
Outstanding January 1, 2009	80033-01	XXXXXXXXXXXXXXXXXX	3,450,000.00	
Issued	80033-02	XXXXXXXXXXXXXXXXXX		
Paid	80033-03	575,000.00	XXXXXXXXXXXXXXXXXX	
Outstanding December 31, 2009	80033-04	2,875,000.00	XXXXXXXXXXXXXXXXXX	
		3,450,000.00	3,450,000.00	
2010 Bond Maturities - General Capital Bonds			80033-05	\$ 575,000.00
2010 Interest on Bonds *		80033-06	\$ 107,812.50	
ASSESSMENT SERIAL BONDS				
Outstanding January 1, 2009	80033-07	XXXXXXXXXXXXXXXXXX		
Issued	80033-08	XXXXXXXXXXXXXXXXXX		
Paid	80033-09		XXXXXXXXXXXXXXXXXX	
Outstanding December 31, 2009	80033-10		XXXXXXXXXXXXXXXXXX	
2010 Bond Maturities - Assessment Bonds			80033-11	\$
2010 Interest on Bonds *		80033-12	\$	
Total "Interest on Bonds - Debt Service" (* Items)			80033-13	\$ 107,812.50

LIST OF BONDS ISSUED DURING 2009

Purpose	2010 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				

80033-14 80033-15

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

GREEN ACRES LOANS

		Debit	Credit	2010 Debt Service
Outstanding January 1, 2009	80033-01	xxxxxxxxxxxxxxxx	59,120.26	
Issued	80033-02	xxxxxxxxxxxxxxxx		
Paid	80033-03	19,315.90	xxxxxxxxxxxxxxxx	
Outstanding December 31, 2009	80033-04	39,804.36	xxxxxxxxxxxxxxxx	
		59,120.26	59,120.26	
2010 Loan Maturities			80033-05	\$ 19,704.15
2010 Interest on Loans				\$ 698.05
Total 2010 Debt Service for Green Acres Loan			80033-13	\$ 20,402.20
LOAN				
Outstanding January 1, 2009	80033-07	xxxxxxxxxxxxxxxx		
Issued	80033-08	xxxxxxxxxxxxxxxx		
Paid	80033-09		xxxxxxxxxxxxxxxx	
Outstanding December 31, 2009	80033-10		xxxxxxxxxxxxxxxx	
2010 Loan Maturities			80033-11	\$
2010 Interest on Loans			80033-12	\$
Total 2010 Debt Service for Loan			80033-13	\$

LIST OF LOANS ISSUED DURING 2009

Purpose	2010 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				
	80033-14	80033-15		

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

N/A

TYPE I SCHOOL TERM BONDS

		Debit	Credit	2010 Debt Service
Outstanding January 1, 2009	80034-01	xxxxxxxxxxxxxxxx		
Paid	80034-02		xxxxxxxxxxxxxxxx	
Outstanding December 31, 2009	80034-03		xxxxxxxxxxxxxxxx	
2010 Bond Maturities - Term Bonds		80034-04	\$	
2010 Interest on Bonds *		80034-05	\$	
TYPE I SCHOOL SERIAL BOND				
Outstanding January 1, 2009	80034-06	xxxxxxxxxxxxxxxx		
Issued	80034-07	xxxxxxxxxxxxxxxx		
Paid	80034-08		xxxxxxxxxxxxxxxx	
Outstanding December 31, 2009	80034-09		xxxxxxxxxxxxxxxx	
2010 Interest on Bonds *		80034-10	\$	
2010 Bond Maturities - Serial Bonds			80034-11	\$
Total "Interest on Bonds - Type I School Debt Service" (* Items)			80034-12	\$

LIST OF BONDS ISSUED DURING 2009

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

2010 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

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

TOWNSHIP OF WEST CALDWELL

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Ord. #	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue	Amount of Note Outstanding Dec. 31, 2009	Date of Maturity	Rate of Interest	2010 Budget Requirement		Interest Computed (Insert Date)
							For Principal	For Interest	
1470	Resurfacing of Memorial Park Tennis Courts	\$ 133,000.00	7/23/2003	\$ 54,000.00	7/15/2010	1.97%	\$ 2,900.00	\$ 1,063.80	7/15/2010
1474	Grading, Paving, Drainage and Ice Control on Certain Streets	118,750.00	7/23/2003	59,750.00	7/15/2010	1.97%	3,200.00	1,177.08	7/15/2010
1480	Expansion and Renovation of the Public Library and Municipal Building, Phase II	1,050,000.00	7/23/2003	906,000.00	7/15/2010	1.97%	23,300.00	17,848.20	7/15/2010
1490	Improvements to Various Fields for the Recreation Department	142,500.00	7/23/2003	65,000.00	7/15/2010	1.97%	3,500.00	1,280.50	7/15/2010
1501	Grading, Paving, Drainage and Ice Control on Certain Streets and Public Property	285,000.00	7/22/2004	240,000.00	7/15/2010	1.97%	12,700.00	4,728.00	7/15/2010
1511	Reconstruction of Johnson Avenue	95,000.00	7/22/2004	80,000.00	7/15/2010	1.97%	4,300.00	1,576.00	7/15/2010
1528	Purchase of Vehicles, Equipment and Building Improvements to Public Works Department	199,500.00	7/22/2004	176,000.00	7/15/2010	1.97%	6,100.00	3,467.20	7/15/2010
1531	Purchase of Computer Equipment and Fire Prevention Vehicle to Building and Fire Prevention Bureau	64,600.00	7/21/2005	49,600.00	7/15/2010	1.97%	5,600.00	977.12	7/15/2010
1537	Grading, Paving, Drainage and Ice Control on Certain Streets	199,500.00	7/21/2005	178,500.00	7/15/2010	1.97%	9,400.00	3,516.45	7/15/2010
1543	Purchase of Computer Equipment and Software for the Finance Department	33,250.00	7/21/2005	24,750.00	7/15/2010	1.97%	2,800.00	487.58	7/15/2010
1557	Paving, Drainage and Ice Control on Certain Streets	294,500.00	7/20/2006	279,000.00	7/15/2010	1.97%	14,700.00	5,496.30	7/15/2010
1563	Purchase of Vehicles and Equipment to Department of Public Works	125,400.00	7/20/2006	118,800.00	7/15/2010	1.97%	6,300.00	2,340.36	7/15/2010
1578	Computer Upgrades for Municipal Building	27,500.00	7/20/2006	24,400.00	7/15/2010	1.97%	2,800.00	480.68	7/15/2010
1579	Streetscape Improvements on Bloomfield Avenue	121,600.00	7/20/2006	120,050.00	7/15/2010	1.97%	1,600.00	2,364.99	7/15/2010
1581	Grading, Paving and Drainage of Various Streets	213,750.00	7/19/2007	213,750.00	7/15/2010	1.97%	11,300.00	4,210.88	7/15/2010
1582	Design, Expansion and Renovation of Fire Headquarters	142,500.00	7/19/2007	142,500.00	7/15/2010	1.97%	3,700.00	2,807.25	7/15/2010
1585	Improvements to Gasoline Storage Tanks	23,750.00	7/19/2007	23,750.00	7/15/2010	1.97%	900.00	467.88	7/15/2010
1587	Purchase Safety and Office Equipment for the Police Department	61,750.00	7/19/2007	61,750.00	7/15/2010	1.97%	6,900.00	1,216.48	7/15/2010
1588	Installation of Traffic Signal on Passaic Avenue and Terrace Place	92,150.00	7/19/2007	92,150.00	7/15/2010	1.97%	2,400.00	1,815.36	7/15/2010
1595	Purchase Office and Computer Equipment for the Building Department	38,950.00	7/19/2007	38,950.00	7/15/2010	1.97%	2,100.00	767.32	7/15/2010
1601	Improvements to Municipal Court and Police Headquarters	28,500.00	7/19/2007	28,500.00	7/15/2010	1.97%	1,500.00	561.45	7/15/2010
1606	Acquisition of Computer Equipment for Construction Office	25,650.00	7/19/2007	25,650.00	7/15/2010	1.97%	1,400.00	505.31	7/15/2010
1609	Purchase of Safety and Computer Equipment for the Police Department	90,000.00	7/17/2008	85,500.00	7/15/2010	1.97%	1,684.35	1,684.35	7/15/2010
1610	Purchase of Computer Equipment and Software for the Finance Department	30,000.00	7/17/2008	28,500.00	7/15/2010	1.97%	561.45	561.45	7/15/2010
	Sub-Total	3,637,100.00		3,116,850.00			129,400.00	61,401.95	

TOWNSHIP OF WEST CALDWELL

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Ord. #	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue	Amount of Note Outstanding Dec. 31, 2009	Date of Maturity	Rate of Interest	2010 Budget Requirement		Interest Computed (Insert Date)	
							For Principal	For Interest		
1611	Purchase of Vehicles, Equipment and Sewer System Improvements for the Department of Public Works	\$ 393,000.00	7/17/2008	\$ 399,000.00	7/15/2010	1.97%	\$	\$ 7,860.30	7/15/2010	
1613	Grading, Paving and Drainage of Small Avenue, Hickory Drive, Washington Avenue and Essex Place	261,250.00	7/17/2008	261,250.00	7/15/2010	1.97%		5,146.63	7/15/2010	
1629	Improvements to Various Municipal Buildings and Facilities	107,000.00	7/17/2008	107,000.00	7/15/2010	1.97%		2,107.90	7/15/2010	
1649	Purchase of Equipment, Sewer System Improvements and Various Improvements to Buildings and Facilities	500,000.00	11/25/2009	500,000.00	11/24/2010	0.91%		4,550.00	11/24/2010	
1652	Purchase of Mini-Pumper Fire Engine and Various Related Equipment	190,000.00	11/25/2009	190,000.00	11/24/2010	0.91%		1,729.00	11/24/2010	
1660	Reconstruction of Woodrow Place and Coolidge Avenue	209,000.00	11/25/2009	209,000.00	11/24/2010	0.91%		1,901.90	11/24/2010	
Total								\$ 129,400.00	\$ 84,697.67	

DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

N/A

1. 2. 3. 4. 5. 6. 7. 8. 9. 10. 11. 12. 13. 14.	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2009	Date of Maturity	Rate of Interest	2010 Budget Requirement		Interest Computed to (Insert Date)
							For Principal	For Interest **	
	Total						80051-01	80051-02	

Memo: * See Sheet 33 for clarification of "Original Date of Issue".
 Assessment Notes with an original date of issue of December 31, 2003 or prior must be appropriated in full in the 2006 Dedicated Assessment Budget or written intent of permanent financing submitted with statement.

** Interest on Assessment Notes must be included in the Current Fund Budget appropriation "Interest on Notes".
 (Do not crowd - add additional sheets)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

N/A

Purpose	Amount of Lease Obligation Outstanding Dec. 31, 2009	2010 Budget Requirement	
		For Principal	For Interest/Fees
Leases approved by LFB prior to July 1, 2007			
1.			
2.			
3.			
4.			
5.			
6.			
Leases approved by LFB after July 1, 2007			
1.			
2.			
3.			
4.			
5.			
6.			
Total		80051-01	80051-02

TOWNSHIP OF WEST CALDWELL
GENERAL CAPITAL FUND

IMPROVEMENT AUTHORIZATIONS

Number	Ordinance Date	Amount	Balance Dec. 31, 2008		2009 Authorizations	Expended	Refunds	Cancelled	Balance Dec. 31, 2009		
			Funded	Unfunded					Funded	Unfunded	
<u>General Improvements</u>											
1308	7/16/96	\$ 25,450.00	\$ 542.32	\$	\$	\$	\$	\$	542.32	\$	
1396	6/15/99	32,000.00	6,418.72						6,418.72		
1384	4/20/99	148,000.00	1,815.23						1,815.23		
1440	6/19/01	55,000.00	1,091.32						1,091.32		
1441	6/19/01	125,000.00	100.65						100.65		
1447	8/21/01	131,000.00	3,254.60						1,232.60		
1452	10/23/01	17,000.00	3,306.61						3,306.61		
1459	12/18/01	280,000.00									
1579	5/16/06	128,000.00		31,431.09						31,431.09	
1470	6/18/02	140,000.00		3,741.19						3,741.19	
1476	11/26/02	93,825.00		603.70			3.00	606.70			
1480	12/17/02	1,100,000.00		24,469.24						4,026.58	
1532	7/20/04	90,000.00		22,225.28		20,442.66				22,225.28	
1497	5/20/03	40,000.00	1,410.08						1,410.08		
1501	8/19/03	300,000.00		45,092.22						39,398.29	
1509	12/16/03	50,000.00	38,956.70						38,956.70		
1511	12/16/03	100,000.00		53,663.38						53,663.38	
1528	5/18/04	210,000.00		65,544.53						60,044.46	
1531	7/20/04	68,000.00		1,298.89						1,298.89	
1537	7/20/04	210,000.00		93,177.52		9,878.70				83,298.82	
1543	10/19/04	35,000.00		9,875.87						9,875.87	
1545	11/23/04	95,000.00		822.43							
1551	3/15/05	300,000.00	28,507.51					2,536.06		46,268.05	
1557	9/20/05	310,000.00		20,864.67		1,679.10				19,185.57	
1564	12/20/05	263,000.00		12,583.04						12,583.04	
1567	12/20/05	95,000.00									
1578	4/18/06	29,000.00		18,577.11				18,577.11		3,808.91	
1581	6/20/06	225,000.00		4,891.91		1,083.00				7,592.72	
1582	7/25/06	150,000.00		7,592.72		33,900.00				85,993.10	
				119,893.10							

TOWNSHIP OF WEST CALDWELL
GENERAL CAPITAL FUND

IMPROVEMENT AUTHORIZATIONS

	Ordinance Date	Amount	Balance Dec. 31, 2008		2009 Authorizations	Expended	Refunds	Cancelled	Balance Dec. 31, 2009	
			Funded	Unfunded					Funded	Unfunded
General Improvements										
Improvements to Gasoline Storage Tanks	8/22/06	\$ 25,000.00	\$	\$ 866.09	\$	\$ 658.00	\$	\$	\$	\$ 208.09
Design and Construction of Barrier-Free ADA Compliant Improvements to Civic Center	11/21/06	85,000.00		750.31		175.00		6.45		568.86
Purchase of Office Furniture and Computer Software for the Building Department and Fire Prevention Bureau	12/19/06	41,000.00		2,122.83		877.00				1,245.83
Improvements to Crane Park	12/19/06	85,000.00	1.05						1.05	2,392.79
Improvements to Municipal Court and Police Headquarters	3/20/07	30,000.00		17,003.86		14,611.07				19,558.20
Reconstruction of Farrington Area Streets	3/20/07	263,000.00		19,558.20						
Acquisition of Computer Hardware and Software for the Construction Office and the Fire Prevention Bureau	5/15/07	27,000.00	1,067.13	25,650.00		24,059.27				2,657.86
Purchase of Safety and Computer Equipment for the Police Department	6/19/07	90,000.00		10,910.05		10,799.58				110.47
Acquisition of Computer Hardware and Software for the Finance Department	6/19/07	30,000.00		2,699.19		1,608.75				1,090.44
Acquisition of Vehicles, Equipment and Sewer System Improvements for the Public Works Department	7/17/07	420,000.00		88,067.92		21,150.71				66,917.21
Grading, Paving, Drainage and Ice Control on Certain Streets	8/21/07	275,000.00		66,706.18						66,706.18
Purchase of Service Vehicle for the Health Department	12/18/07	14,000.00	337.90						337.90	
Design and Construction of Barrier-Free ADA Compliant Improvements to the Municipal Building	12/18/07	85,550.00		83,190.00		14,154.00				69,036.00
Various Improvements to Buildings and Facilities	4/15/08	112,500.00		68,454.03		20,415.08				48,038.95
Reconstruction of Farrington Area Streets, Section II	4/15/08	260,000.00		64,597.10		18,144.07				46,453.03
Grading, Paving, Drainage and Ice Control on Certain Streets	9/16/08	378,000.00	18,000.00	360,000.00		216,607.63				161,392.37
Acquisition of Vehicles and Equipment for Various Departments	9/16/08	558,000.00		365,734.37		228,658.97				137,075.40
Reconstruction of Dalewood Road, Section I	3/17/09	273,000.00			273,000.00	134,491.17				138,508.83
Purchase of Equipment, Sewer System Improvements and Various Improvements to Buildings and Facilities	4/21/09	525,000.00		525,000.00		15,988.43			19,411.57	489,600.00
Purchase of Mini-Pumper Fire Engine and Various Related Equipment Management Software	6/16/09	200,000.00		200,000.00					10,000.00	190,000.00
Purchase of Safety Equipment for Police and Fire Departments	6/16/09	125,000.00		125,000.00		3,887.75			4,904.25	116,208.00
Reconstruction of Woodrow Place and Coolidge Avenue	7/21/09	40,232.00		40,232.00		11,821.50				28,410.50
	9/01/09	220,000.00		220,000.00		123,938.19				96,061.81
			\$ 104,809.82	\$ 1,758,926.07	\$ 1,383,232.00	\$ 942,245.63	\$	\$ 21,726.32	\$ 118,036.51	\$ 2,166,676.06

GENERAL CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

N/A

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

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

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

GENERAL CAPITAL FUND ONLY

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2009 or Prior Years
See Sheet 37(a)	1,383,232.00	1,316,150.00	67,082.00	67,082.00
Total	80032-00	1,383,232.00	1,316,150.00	67,082.00

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.

TOWNSHIP OF WEST CALDWELL

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

GENERAL CAPITAL FUND ONLY

<u>Purpose</u>	<u>Amount Appropriated</u>	<u>Total Obligations Authorized</u>	<u>Down Payment Provided by Ordinance</u>	<u>Amount of Down Payment in Budget of 2009 or Prior Years</u>
Reconstruction of Dalewood Road, Section I	\$ 273,000.00	\$ 260,000.00	\$ 13,000.00	\$ 13,000.00
Purchase of Equipment, Sewer System Improvements and Various Improvements to Buildings and Facilities	525,000.00	500,000.00	25,000.00	25,000.00
Purchase of Mini-Pumper Fire Engine and Various Related Equipment	200,000.00	190,000.00	10,000.00	10,000.00
Purchase and Installation of Computer Equipment and Data Management Software	125,000.00	119,000.00	6,000.00	6,000.00
Purchase of Safety Equipment for Police and Fire Departments	40,232.00	38,150.00	2,082.00	2,082.00
Reconstruction of Woodrow Place and Coolidge Avenue	<u>220,000.00</u>	<u>209,000.00</u>	<u>11,000.00</u>	<u>11,000.00</u>
	<u>\$ 1,383,232.00</u>	<u>\$ 1,316,150.00</u>	<u>\$ 67,082.00</u>	<u>\$ 67,082.00</u>

GENERAL CAPITAL FUND
STATEMENT OF CAPITAL SURPLUS
YEAR - 2009

		Debit	Credit
Balance January 1, 2009	80029-01	XXXXXXXXXXXXXXXXXXXX	71,105.09
Premium on Sale of Bonds		XXXXXXXXXXXXXXXXXXXX	
Funded Improvement Authorizations Canceled		XXXXXXXXXXXXXXXXXXXX	
Premium on Sale of Bond Anticipation Notes			
Appropriated to Finance Improvement Authorizations	80029-02		XXXXXXXXXXXXXXXXXXXX
Appropriated to 2009 Budget Revenue	80029-03		XXXXXXXXXXXXXXXXXXXX
Balance December 31, 2009	80029-04	71,105.09	XXXXXXXXXXXXXXXXXXXX
		71,105.09	71,105.09

BONDS ISSUED WITH A COVENANT OR COVENANTS

N/A

1. Amount of Serial Bonds Issued Under Provisions of Chapter 233, P.L. 1944, Chapter 268, P.L. 1944, Chapter 428, P.L. 1943 or Chapter 77, Article VI-A, P.L. 1945, with Covenant or Covenants; Outstanding December 31, 2009 \$ _____
2. Amount of Cash in Special Trust Fund as of December 31, 2009 (Note A) \$ _____
3. Amount of Bonds Issued Under Item 1 Maturing in 2010 \$ _____
4. Amount of Interest on Bonds with a Covenant - 2010 Requirement \$ _____
5. Total of 3 and 4 - Gross Appropriation \$ _____
6. Less Amount of Special Trust Fund to be Used \$ _____
7. Net Appropriation Required \$ _____

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

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

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

MUNICIPALITIES ONLY

IMPORTANT!!

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

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

A.

- | | | |
|---|-------------------------|-------------------------|
| 1. Total Tax Levy for the Year 2009 was | | \$ <u>46,133,361.78</u> |
| 2. Amount of Item 1 Collected in 2009 (*) | \$ <u>45,699,018.37</u> | |
| 3. Seventy (70) percent of Item 1 | | \$ <u>32,293,353.25</u> |

(*) Including prepayments and overpayments applied

B.

1. Did any maturities of bonded obligations or notes fall due during the year 2009?

Answer YES or NO: YES

2. Have payments been made for all bonded obligations or notes due on or before
December 31, 2009?

Answer YES or NO: YES If answer is "NO" give details.

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

- C. Does the appropriation required to be included in the 2010 budget for the liquidation of all bonded obligations or notes exceed 25% of the total of appropriations for operating purposes in the budget for the year just ended? Answer YES or NO: NO

D.

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

E.

- | | <u>Unpaid</u> | <u>2008</u> | <u>2009</u> | <u>Total</u> |
|--|---------------|-------------|---------------------|---------------------|
| 1. State Taxes | \$ _____ | \$ _____ | \$ _____ | \$ _____ |
| 2. County Taxes | \$ _____ | \$ _____ | \$ <u>50,348.17</u> | \$ <u>50,348.17</u> |
| 3. Amount due Special Districts | \$ _____ | \$ _____ | \$ _____ | \$ _____ |
| 4. Amounts due School Districts for Local School Tax | \$ _____ | \$ _____ | \$ _____ | \$ _____ |

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 2009, please observe instructions of sheet 2.

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

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2008	RECEIPTS				Transfers	Disbursements	Balance Dec. 31, 2009
		Assessments and Liens	Operating Budget	Water Operating Fund				
Assessment Serial Bond Issues:	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Assessment Bond Anticipation Note Issues:	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Other Liabilities								
Trust Surplus	44,752.38	41,458.73						86,211.11
Less Assets "Unfinanced" *	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Interfund General Trust Fund							47,773.96	(47,773.96)
Interfund Water Operating Fund							42,710.42	(42,710.42)
Interfund Water Capital Fund								6,315.23
Totals	44,752.38	47,773.96					90,484.38	2,041.96

* Show as red figure

STATEMENT OF WATER UTILITY BUDGET - 2009

Source	Budget	Received in Cash	Excess or Deficit *	
Operating Surplus Anticipated 91301-	97,000.00	97,000.00		
Operating Surplus Anticipated with Consent of Director of Local Govt. Services 91302-				
Rents 91303-	1,880,000.00	1,774,010.39	(105,989.61)	
Fire Hydrant Service 91304-				
Miscellaneous 91305-	100,000.00	104,832.32	4,832.32	
Water Assessment Trust Fund Surplus				
Water Rents - Rate Increase				
Added by N.J.S. 40A:4-87: (List)	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx	
Subtotal	2,077,000.00	1,975,842.71	(101,157.29)	
Deficit (General Budget) ** 91306-				
	91307-	2,077,000.00	1,975,842.71	(101,157.29)

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

STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:	xxxxxxxxxxxxxxxxxxxx
Adopted Budget	2,077,000.00
Added by N.J.S. 40A:4-87	
Emergency	
Total Appropriations	2,077,000.00
Add: Overexpenditures (See Footnote)	
Total Appropriations and Overexpenditures	2,077,000.00
Deduct Expenditures:	
Paid or Charged	1,766,123.91
Reserved	117,249.60
Surplus (General Budget)	
Total Expenditures	1,883,373.51
Unexpended Balance Canceled (See Footnote)	193,626.49

FOOTNOTES:

RE: OVEREXPENDITURES:

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

RE: UNEXPENDED BALANCES CANCELED:

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

**STATEMENT OF 2009 OPERATION
WATER UTILITY**

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

Section 2 should be filled out in every case.

SECTION 1:

N/A

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

SECTION 2:

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

2008 Appropriation Reserves Canceled in 2009	78,153.82	
Less: Anticipated Deficit in 2008 Budget - Amount Received and Due from Current Fund - If none, enter "None"	"None"	
* Excess (Revenue Realized)		78,153.82

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

RESULTS OF 2009 OPERATIONS - WATER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxxxxxxxxxxxxxx	
Unexpended Balances of Appropriations	xxxxxxxxxxxxxxxxxxxx	193,626.49
Miscellaneous Revenue Not Anticipated	xxxxxxxxxxxxxxxxxxxx	
Unexpended Balances of 2008 Appropriation Reserves *	xxxxxxxxxxxxxxxxxxxx	78,153.82
Deficit in Anticipated Revenues	101,157.29	xxxxxxxxxxxxxxxxxxxx
		xxxxxxxxxxxxxxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxxxxxxxxxxxxxx	
Excess in Operations - to Operating Surplus	170,623.02	xxxxxxxxxxxxxxxxxxxx
* See restriction in amount on Sheet 45, SECTION 2	271,780.31	271,780.31

OPERATING SURPLUS - WATER UTILITY

	Debit	Credit
Balance January 1, 2009	xxxxxxxxxxxxxxxxxxxx	297,223.87
Excess in Results of 2009 Operations	xxxxxxxxxxxxxxxxxxxx	170,623.02
Amount Appropriated in 2009 Budget - Cash	97,000.00	xxxxxxxxxxxxxxxxxxxx
Amount Appropriated in 2009 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxxxxxxxxxxxxxx
Anticipated as Revenue in Current Fund Budget	200,000.00	xxxxxxxxxxxxxxxxxxxx
Balance December 31, 2009	170,846.89	xxxxxxxxxxxxxxxxxxxx
	467,846.89	467,846.89

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

Cash		698,637.22
Investments		
Interfund Accounts Receivable		
Subtotal		698,637.22
Deduct Cash Liabilities Marked with "C" on Trial Balance		527,790.33
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		170,846.89
Other Assets Pledged to Operating Surplus *		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		
		170,846.89

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

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

SCHEDULE OF WATER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2008		\$ <u>19,951.48</u>
Increased by:		
Water Rents Levied		\$ <u>1,778,743.24</u>
Decreased by:		
Collections	\$ <u>1,771,878.68</u>	
Overpayments applied	\$ <u>2,131.71</u>	
Transfer to Water Liens	\$ _____	
Other	\$ _____	
		\$ <u>1,774,010.39</u>
Balance December 31, 2009		\$ <u><u>24,684.33</u></u>

SCHEDULE OF WATER UTILITY LIENS

N/A

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

**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)

N/A

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

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

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

N/A
Amount

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

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

N/A
Appropriated for
in Budget of
Year 2010

<u>In favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	<u>Amount</u>
1. _____	_____	_____	\$ _____	_____
2. _____	_____	_____	\$ _____	_____
3. _____	_____	_____	\$ _____	_____
4. _____	_____	_____	\$ _____	_____

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

WATER UTILITY ASSESSMENT BONDS

	Debit	Credit	2010 Debt Service
Outstanding January 1, 2009	xxxxxxxxxxxxxxxx		
Issued	xxxxxxxxxxxxxxxx		
Paid		xxxxxxxxxxxxxxxx	
Outstanding December 31, 2009		xxxxxxxxxxxxxxxx	
2010 Bond Maturities - Assessment Bonds			\$
2010 Interest on Bonds *		\$	
WATER UTILITY CAPITAL BONDS			
Outstanding January 1, 2009	xxxxxxxxxxxxxxxx	1,455,000.00	
Issued	xxxxxxxxxxxxxxxx		
Paid	160,000.00	xxxxxxxxxxxxxxxx	
Outstanding December 31, 2009	1,295,000.00	xxxxxxxxxxxxxxxx	
	1,455,000.00	1,455,000.00	
2010 Bond Maturities - Capital Bonds			\$ 160,000.00
2010 Interest on Bonds *		\$ 48,562.50	

INTEREST ON BONDS - WATER UTILITY BUDGET

2010 Interest on Bonds (* Items)	\$ 48,562.50	
Less: Interest Accrued to 12/31/09 (Trial Balance)	\$ 22,257.81	
Subtotal	\$ 26,304.69	
Add: Interest to be Accrued as of 12/31/10	\$ 19,507.81	
Required Appropriation 2010		\$ 45,812.50

LIST OF BONDS ISSUED DURING 2009

Purpose	2010 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				

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

N/A

UTILITY LOAN

	Debit	Credit	2010 Debt Service
Outstanding January 1, 2009	XXXXXXXXXXXXXXXXXX		
Issued	XXXXXXXXXXXXXXXXXX		
Paid		XXXXXXXXXXXXXXXXXX	
Outstanding December 31, 2009		XXXXXXXXXXXXXXXXXX	
2010 Loan Maturities			\$
2010 Interest on Loans * (1)		\$	

UTILITY LOAN

Outstanding January 1, 2009	XXXXXXXXXXXXXXXXXX		
Issued	XXXXXXXXXXXXXXXXXX		
Paid		XXXXXXXXXXXXXXXXXX	
Outstanding December 31, 2009		XXXXXXXXXXXXXXXXXX	
2010 Loan Maturities (2)			\$
2010 Interest on Loans * (2)		\$	

INTEREST ON LOANS - WATER UTILITY BUDGET

2010 Interest on Bonds (* Items)	\$	
Less: Interest Accrued to 12/31/09 (Trial Balance)	\$	
Subtotal	\$	
Add: Interest to be Accrued as of 12/31/10	\$	
Required Appropriation 2010		\$

LIST OF LOANS ISSUED DURING 2009

Purpose	2010 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				

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

	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2009	Date of Maturity	Rate of Interest	2010 Budget Requirement		Interest Computed to (Insert Date)
							For Principal	For Interest **	
1.	Water Main Improvements - Johnson Avenue	275,500.00	7/22/04	261,500.00	7/15/2010	1.97%	3,400.00	5,151.55	7/15/2010
2.	Pumping Station Improvements and Radio Read Units	161,500.00	7/22/04	143,500.00	7/15/2010	1.97%	5,000.00	2,826.95	7/15/2010
3.	Acquisition of Water Meter Radio Units	142,500.00	7/21/05	127,500.00	7/15/2010	1.97%	4,400.00	2,511.75	7/15/2010
4.	Design and Replacement of Water Main on DeCamp								
5.	Court	118,750.00	7/20/06	117,250.00	7/15/2010	1.97%	1,500.00	2,309.83	7/15/2010
6.	Replacement of Water Mains on Dalewood, Piermont,								
7.	Walden and Woodrow Place	540,000.00	7/17/08	540,000.00	7/15/2010	1.97%		10,638.00	7/15/2010
8.	Improvements to the Water System and Design of the								
9.	and Design of the Runnymede Road Interconnection	153,250.00	11/25/09	153,250.00	11/24/2010	0.91%		1,394.58	11/24/2010
10.									
	Total	1,391,500.00		1,343,000.00			14,300.00	24,832.65	

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

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

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

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

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

INTEREST ON NOTES - WATER UTILITY BUDGET	
2010 Interest on Notes	\$ 24,832.65
Less: Interest Accrued to 12/31/09 (Trial Balance)	\$ 10,812.93
Subtotal	\$ 14,019.72
Add: Interest to be Accrued as of 12/31/10	\$ 13,851.82
Required Appropriation 2010	\$ 27,871.54

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

N/A

	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2009	Date of Maturity	Rate of Interest	2010 Budget Requirement		Interest Computed to (Insert Date)
							For Principal	For Interest **	
1.									
2.									
3.									
4.									
5.									
6.									
7.									
8.									
9.									
10.									
11.									
12.									
13.									
14.									
15.									
	Total								

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, 2005 or prior must be appropriated in full in the 2010 Dedicated Utility Assessment Budget or written intent of permanent financing submitted.

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

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

N/A

Purpose	Amount of Lease Obligation Outstanding December 31, 2009	2010 Budget Requirement	
		For Principal	For Interest/Fees
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
Total		80051-01	80051-02

TOWNSHIP OF WEST CALDWELL
WATER UTILITY

IMPROVEMENT AUTHORIZATIONS

	<u>Number</u>	<u>Ordinance Date</u>	<u>Amount</u>	Balance Dec. 31, 2008		2009	Balance Dec. 31, 2009	
				<u>Funded</u>	<u>Unfunded</u>		<u>Authorized</u>	<u>Expended</u>
<u>General Improvements</u>								
Design and Construction of Sixteen Inch Water Main	1358	4-21-98	\$ 785,000.00	\$ 2,998.28	\$	\$	\$ 2,998.28	\$
Improvements to Water System and Acquisition of Vehicle and Equipment	1414	4-18-00	220,000.00	3,103.57			2,339.72	763.85
Water Main Replacement on Orton Road and Westville Avenue and Acquisition and Installation of Water Meter Radio Units	1468	4-16-02	650,000.00	23,846.54			3,600.00	20,246.54
Design and Replacement of a Water Main on Johnson Avenue and Preparation of Water System Reports	1526	4-20-04	290,000.00		13,128.88		8,600.00	4,528.88
Pumping Station Improvements and Acquisition of Hydrants and Water Meter Radio Units	1529	5-18-04	170,000.00		20,498.59			20,498.59
Water Meter Radio Units	1540	9-21-04	150,000.00		17,723.82			17,723.82
Design and Replacement of a Water Main on DeCamp Court and Acquisition of Vehicle	1556	9-20-05	125,000.00		41,117.77			41,117.77
Design and Replacement of Water Mains on Dalewood Road, Piermont Place, Walden Place and Woodrow Place	1612	8-21-07	570,000.00	8,569.86	541,500.00		521,699.73	28,370.13
Improvements to Water System and Additional Design and Replacement of Water Mains on Dalewood Road, Piermont Place, Walden Place and Woodrow Place	1632	8-19-08	315,000.00	15,000.00	300,000.00		5,407.64	9,592.36
Improvements to the Water System and Design of the Runnymede Road Interconnection	1647	4-21-09	157,500.00		157,500.00		3,113.47	4,386.53
<u>Local Improvements</u>								
Design and Construction of a Twelve Inch Water Main in Kirkpatrick Lane and Passaic Avenue	1348 1393	9-16-97 5-18-99	\$ 446,000.00 40,000.00	\$ 63,606.70	\$	\$	\$	\$ 63,606.70
				\$ 117,124.95	\$ 933,969.06	\$ 157,500.00	\$ 547,758.84	\$ 98,595.98
								\$ 562,239.19

WATER UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance January 1, 2009	XXXXXXXXXXXXXXXXXX	46,805.00
Received from 2009 Budget Appropriation *	XXXXXXXXXXXXXXXXXX	5,000.00
	XXXXXXXXXXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXXXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXX
Appropriated to Finance Improvement Authorizations	7,500.00	XXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXX
Balance December 31, 2009	44,305.00	XXXXXXXXXXXXXXXXXX
	51,805.00	51,805.00

WATER UTILITY CAPITAL FUND

N/A

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

ANALYSIS OF SWIMMING POOL UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS PLEGED TO LIABILITIES AND SURPLUS

N/A

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

* Show as red figure

STATEMENT OF 2009 OPERATION SWIMMING POOL UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2009 Swimming Pool 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.

N/A

SECTION 1:

Revenue Realized:	XXXXXXXXXXXXXXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")		
Miscellaneous Revenue Not Anticipated		
2008 Appropriation Reserves Canceled * (Excess Revenue Realized)		
Total Revenue Realized		
Expenditures:	XXXXXXXXXXXXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXXXXXXXXXXXX	
Paid or Charged		
Reserved		
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Overexpenditure of Appropriation Reserves		
Total Expenditures		
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		
Excess		
Budget Appropriation - Surplus (General Budget) **		
Remainder = Balance of "Results of 2009 Operation" ("Excess in Operations - Sheet 60)		
Deficit		
Anticipated Revenue - Deficit (General Budget) **		
Remainder = Balance of "Results of 2009 Operation" ("Operating Deficit - to Trial Balance" - Sheet 60)		

SECTION 2:

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

2008 Appropriation Reserves Canceled in 2009	26,198.27	
Less: Anticipated Deficit in 2008 Budget - Amount Received and Due from Current Fund - If none, enter "None"	None	
* Excess (Revenue Realized)		26,198.27

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

RESULTS OF 2009 OPERATIONS - SWIMMING POOL UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXXXXXXXXXXXXXX	
Unexpended Balances of Appropriations	XXXXXXXXXXXXXXXXXXXX	601.56
Miscellaneous Revenue Not Anticipated	XXXXXXXXXXXXXXXXXXXX	
Unexpended Balances of 2008 Appropriation Reserves *	XXXXXXXXXXXXXXXXXXXX	26,198.27
Reserve for Other Accounts Receivable		
Deficit in Anticipated Revenues	4,783.64	XXXXXXXXXXXXXXXXXXXX
Refunds of Prior Year Revenues		XXXXXXXXXXXXXXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXXXXXXXXXXXXXX	
Excess in Operations - to Operating Surplus	22,016.19	XXXXXXXXXXXXXXXXXXXX
* See <u>restriction</u> in amount on Sheet 59, SECTION 2	26,799.83	26,799.83

OPERATING SURPLUS - SWIMMING POOL UTILITY

	Debit	Credit
Balance January 1, 2009	XXXXXXXXXXXXXXXXXXXX	76,055.92
Excess in Results of 2009 Operations	XXXXXXXXXXXXXXXXXXXX	22,016.19
Amount Appropriated in 2009 Budget - Cash	75,000.00	XXXXXXXXXXXXXXXXXXXX
Amount Appropriated in 2009 Budget with Prior Written Consent of Director of Local Government Services		XXXXXXXXXXXXXXXXXXXX
Anticipated as Revenue in Current Fund Budget		
Balance December 31, 2009	23,072.11	XXXXXXXXXXXXXXXXXXXX
	98,072.11	98,072.11

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

Cash (including Change Fund)		69,013.69
Investments		
Interfund Accounts Receivable		4,398.61
Subtotal		73,412.30
Deduct Cash Liabilities Marked with "C" on Trial Balance		50,340.19
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		23,072.11
* Other Assets Pledged to Operating Surplus		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		
		23,072.11

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

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

SCHEDULE OF SWIMMING POOL UTILITY ACCOUNTS RECEIVABLE

N/A

Balance December 31, 2008 \$ _____

Increased by:

Swimming Pool Rents Levied \$ _____

Decreased by:

Collections \$ _____

Overpayments applied \$ _____

Transfer to Swimming Pool Liens \$ _____

Other \$ _____

\$ _____

Balance December 31, 2009 \$ _____

SCHEDULE OF SWIMMING POOL LIENS

N/A

Balance December 31, 2008 \$ _____

Increased by:

Transfers from Accounts Receivable \$ _____

Penalties and Costs \$ _____

Other \$ _____

\$ _____

Decreased by:

Collections \$ _____

Other \$ _____

\$ _____

Balance December 31, 2009 \$ _____

**DEFERRED CHARGES
- MANDATORY CHARGES ONLY -
SWIMMING POOL UTILITY FUND**

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

N/A

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

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

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

N/A

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

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

N/A

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

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

	Debit	Credit	2010 Debt Service
Outstanding January 1, 2009	XXXXXXXXXXXXXXXXXX		
Issued	XXXXXXXXXXXXXXXXXX		
Paid		XXXXXXXXXXXXXXXXXX	
Outstanding December 31, 2009		XXXXXXXXXXXXXXXXXX	
2010 Bond Maturities - Assessment Bonds			\$
2010 Interest on Bonds *		\$	

SWIMMING POOL UTILITY CAPITAL BONDS

Outstanding January 1, 2009	XXXXXXXXXXXXXXXXXX	140,000.00	
Issued	XXXXXXXXXXXXXXXXXX		
Paid	35,000.00	XXXXXXXXXXXXXXXXXX	
Outstanding December 31, 2009	105,000.00	XXXXXXXXXXXXXXXXXX	
	140,000.00	140,000.00	
2010 Bond Maturities - Capital Bonds			\$ 35,000.00
2010 Interest on Bonds *		\$ 3,937.50	

INTEREST ON BONDS - SWIMMING POOL UTILITY BUDGET

2010 Interest on Bonds (* Items)	\$ 3,937.50	
Less: Interest Accrued to 12/31/09 (Trial Balance)	\$ 1,804.69	
Subtotal	\$ 2,132.81	
Add: Interest to be Accrued as of 12/31/10	\$ 1,203.13	
Required Appropriation 2010		\$ 3,335.94

LIST OF BONDS ISSUED DURING 2009

Purpose	2010 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				

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

N/A

	Debit	Credit	2010 Debt Service
Outstanding January 1, 2009	xxxxxxxxxxxxxxxx		
Issued	xxxxxxxxxxxxxxxx		
Paid		xxxxxxxxxxxxxxxx	
Outstanding December 31, 2009		xxxxxxxxxxxxxxxx	
2010 Bond Maturities - Assessment Bonds			\$
2010 Interest on Bonds *		\$	

SWIMMING POOL UTILITY CAPITAL BONDS

Outstanding January 1, 2009	xxxxxxxxxxxxxxxx		
Issued	xxxxxxxxxxxxxxxx		
Paid		xxxxxxxxxxxxxxxx	
Outstanding December 31, 2009		xxxxxxxxxxxxxxxx	
2010 Bond Maturities - Capital Bonds			\$
2010 Interest on Bonds *		\$	

INTEREST ON BONDS - SWIMMING POOL UTILITY BUDGET

2010 Interest on Bonds (* Items)	\$	
Less: Interest Accrued to 12/31/09 (Trial Balance)	\$	
Subtotal	\$	
Add: Interest to be Accrued as of 12/31/10	\$	
Required Appropriation 2010		\$

LIST OF BONDS ISSUED DURING 2009

Purpose	2010 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				

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

	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2009	Date of Maturity	Rate of Interest	2010 Budget Requirement		Interest Computed to (Insert Date)
							For Principal	For Interest **	
1.	Drainage Improvements at the Westville Avenue and								
2.	Cedar Street Pools	50,000.00	11/25/2009	50,000.00	11/24/2010	0.910%		455.00	11/24/2010
3.									
4.									
5.									
6.									
7.									
8.									
9.									
10.	Total	50,000.00		50,000.00				455.00	

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 2007 or prior require one legal payable installment to be budgeted if it is contemplated that such notes will be renewed in 2010 or written intent of permanent financing submitted.

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

INTEREST ON NOTES - SWIMMING POOL UTILITY BUDGET	
2010 Interest on Notes	\$ 455.00
Less: Interest Accrued to 12/31/09 (Trial Balance)	\$
Subtotal	\$ 455.00
Add: Interest to be Accrued as of 12/31/10	\$ 125.00
Required Appropriation - 2010	\$ 580.00

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

N/A

	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2009	Date of Maturity	Rate of Interest	2010 Budget Requirement		Interest Computed to (Insert Date)
							For Principal	For Interest **	
1.									
2.									
3.									
4.									
5.									
6.									
7.									
8.									
9.									
10.									
11.									
12.									
13.									
14.									
15.									
	Total								

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

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

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

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

SCHEDULE OF UTILITY CAPITAL LEASE PROGRAM OBLIGATIONS

N/A

	Purpose	Amount of Lease Obligation Outstanding December 31, 2009	2010 Budget Requirement	
			For Principal	For Interest/Fees
1.				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				
11.				
12.				
13.				
14.				
Total			80051-01	80051-02

(Do not crowd - add additional sheets)

TOWNSHIP OF WEST CALDWELL
SWIMMING POOL UTILITY

IMPROVEMENT AUTHORIZATIONS

	<u>Number</u>	<u>Ordinance Date</u>	<u>Authorization</u>	<u>Balance Dec. 31, 2008</u>		<u>2009 Authorizations</u>	<u>Expended</u>	<u>Balance Dec. 31, 2009</u>	
				<u>Funded</u>	<u>Unfunded</u>			<u>Funded</u>	<u>Unfunded</u>
<u>General Improvements</u>									
Improvements and the Purchase of Certain Equipment for Use at the Westville Avenue and Cedar Street Pools	1525*	4-20-04	\$ 20,000.00	\$ 0.19	\$	\$	0.19	\$	\$
Purchase of Certain Equipment for Use at the Westville Avenue and Cedar Street Pools	1648*	4-21-09	30,000.00		30,000.00	9,022.60	20,977.40		
Drainage Improvements at the Westville Avenue and Cedar Street Pools	1650	5-19-09	50,000.00		50,000.00	21,650.00		28,350.00	
				\$ 0.19	\$ 80,000.00	\$ 30,672.60	\$ 20,977.59	\$ 28,350.00	\$ 28,350.00

*Funded in full from the Capital Improvement Fund.

SWIMMING POOL UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance January 1, 2009	XXXXXXXXXXXXXXXXXX	33,900.00
Received from 2009 Budget Appropriation*	XXXXXXXXXXXXXXXXXX	1,000.00
	XXXXXXXXXXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXXXXXXXXXX	
	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXX
Appropriated to Finance Improvement Authorizations	30,000.00	XXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXX
Balance December 31, 2009	4,900.00	XXXXXXXXXXXXXXXXXX
	34,900.00	34,900.00

SWIMMING POOL UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

N/A

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

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

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

UTILITIES ONLY

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2009 or Prior Years
Purchase of Certain Equipment for Use at				
the Westville Avenue and Cedar Street				
Pools	30,000.00		30,000.00	30,000.00
Drainage Improvements at the Westville				
Avenue and Cedar Street Pools	50,000.00	50,000.00		
Total	80,000.00	50,000.00	30,000.00	30,000.00

**SWIMMING POOL UTILITY CAPITAL FUND
STATEMENT OF CAPITAL SURPLUS**

YEAR 2009

	Debit	Credit
Balance January 1, 2009	xxxxxxxxxxxxxxxxxxx	64.02
Premium on Sale of Notes	xxxxxxxxxxxxxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxxxxxxxxxxxxx	
Appropriated to Finance Improvement Authorizations		xxxxxxxxxxxxxxxxxxx
Appropriated to 2009 Budget Revenue		xxxxxxxxxxxxxxxxxxx
Balance December 31, 2009	64.02	xxxxxxxxxxxxxxxxxxx
	64.02	64.02

INSTRUCTIONS IN PREPARATION OF ANNUAL FINANCIAL STATEMENT OF 2009

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

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

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

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UTILITIES ONLY

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