

# ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2010 (UNAUDITED)

POPULATION LAST CENSUS 21,211  
NET VALUATION TAXABLE 2010 2,804,903,031  
MUNICODE 1922

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

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

Township of Vernon, County of Sussex

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

	Date	Examined By:	
1			Preliminary Check
2			Examined

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

Signature Francis J. Jones of Nisivoccia LLP

Title Registered Municipal Accountant

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

## REQUIRED CERTIFICATION BY CHIEF FINANCIAL OFFICER:

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

Further, I do hereby certify that I William Zuckerman, am the Chief Financial Officer, License # N-800, of the Township of Vernon, County of Sussex and that the statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as at December 31, 2010, completely in compliance with N.J.S. 40A:5-12, as amended. I also give complete assurance as to the veracity of required information included herein, needed prior to certification by the Director of Local Government Services, including the verification of cash balances as of December 31, 2010.

Signature

William Zuckerman

Title

Chief Financial Officer

Address

21 Church Street, Vernon, NJ 07462

Phone Number

(973) 764-4055

Fax Number

(973) 764-7504

Email

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.

Sheet 1

*MAILED*  
*3/15/11*

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

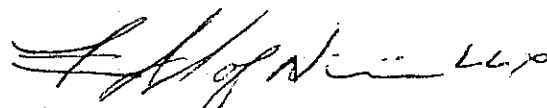
Preparation by Registered Municipal Accountant (Statement of Statutory Auditor Only)

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 Vernon as of December 31, 2010 and have applied certain agreed-upon procedures thereon as promulgated by the Division of Local Government Services, solely to assist the Chief Financial Officer in connection with the filing of the Annual Financial Statement for the year then ended as required by N.J.S. 40A:5-12, as amended.

Because the agreed-upon procedures do not constitute an examination of accounts made in accordance with generally accepted auditing standards, I do not express an opinion on any of the post-closing trial balances, related statements and analyses. In connection with the agreed-upon procedures, no matters came to my attention that caused me to believe that the Annual Financial Statement for the year ended 2010 is not in substantial compliance with the requirements of the State of New Jersey, Department of Community Affairs, Division of Local Government Services. Had I performed additional procedures or had I made an examination of the financial statements in accordance with generally accepted auditing standards, other matters might have come to my attention that would have been reported to the governing body and the Division. This Annual Financial Statement relates only to the accounts and items prescribed by the Division and does not extend to the financial statements of the municipality/county, taken as a whole.

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

NONE

  
Francis J. Jones

(Registered Municipal Accountant)

Nisivoccia LLP

(Firm Name)

200 Valley Road, Suite 300

(Address)

Mount Arlington, NJ 07856

(Address)

Certified by me

this 10th day of February, 2011.

973-328-1825

(Phone Number)

bjones@nisivoccia.com

(Email)

973-328-0507

(Fax Number)

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

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The undersigned *certifies* that the municipality has complied with the regulations governing revenues generated by uniform construction code fees and expenditures for construction code operations for fiscal year 2010 as required under N.J.A.C. 5:23-4.17.

Printed Name:

Thomas Pinard

Signature:

Thomas Pinard

Certificate #:

004876

Date:

2/14/11

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

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

**CERTIFICATION OF QUALIFYING MUNICIPALITY**

1. The outstanding indebtedness of the previous fiscal year is **not in excess of 3.5%**;
2. All emergencies approved for the previous fiscal year **did not exceed 3%** of total appropriations;
3. The tax collection rate **exceeded 90%**;
4. Total deferred charges **did not equal or exceed 4%** of the total tax levy;
5. There were **no "procedural deficiencies"** noted by the registered municipal accountant on Sheet 1a of the Annual Financial Statement; and
6. There was no **operating deficit** for the previous fiscal year.
7. The municipality did **not** conduct an accelerated tax sale for less than 3 consecutive years.
8. The municipality did not conduct a tax levy sale the previous fiscal year and does not plan to conduct one in the current year.
9. The current year budget does not contain an appropriation or levy "CAP" Waiver.
10. The municipality will not apply for Transitional Aid for 2011.

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

Municipality: Township of Vernon  
Chief Financial Officer: William Zuckerman  
Signature: *William Zuckerman*  
Certificate #: N-800  
Date: 3/15/11

**CERTIFICATION OF NON-QUALIFYING MUNICIPALITY**

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

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

22-6002358

Fed I.D. #

**Township of Vernon**

Municipality

**Sussex**

County

**Report of Federal and State Financial Assistance**

**Expenditure of Awards**

Fiscal Year Ending: 12/31/2010

	(1) Federal programs Expended (administered by the State)	(2) State Programs Expended	(3) Other Federal Programs Expended
TOTAL	\$ <u>1,985.96</u>	\$ <u>240,397.17</u>	<u>                    </u>

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

           Single Audit

           Program Specific Audit

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

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

William F. Zimmerman  
Signature of Chief Financial Officer

3/15/11  
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 - N/A

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

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

Name \_\_\_\_\_  
Title Registered Municipal Accountant

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

### NOTE:

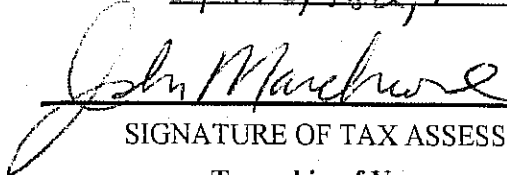
When removing the utility sheets, please be sure to refasten the "index" sheet (the last sheet in the statement) in order to provide a protective cover sheet to the back of the document.

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### MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2010

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2011 and filed with the County Board of Taxation on January 10, 2011 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of \$ 2,740,882,751

  
SIGNATURE OF TAX ASSESSOR  
Township of Vernon  
MUNICIPALITY  
Sussex  
COUNTY

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

[illegible]

Sheet 3

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

**POST CLOSING**  
**TRIAL BALANCE - CURRENT FUND (CONT'D)**  
 AS AT DECEMBER 31, 2010

*Cash Liabilities Must Be Subtotaled and Subtotal Must be Marked with "C" - Taxes Receivable Must Be Subtotaled*

Title of Account	Debit	Credit
Appropriation Reserves:		
Unencumbered		980,935.44
Encumbered		891,866.20
Subtotal Appropriation Reserves		1,872,801.64
Accounts Payable		145,882.38
Emergency Bond Anticipation Notes		420,000.00
Prepaid Taxes		347,297.87
County Added and Omitted Taxes Payable		11,680.13
Tax Overpayments		7,916.18
Due to:		
Federal & State Grant Fund		266,408.32
Assessment Trust Fund		150.17
Other Trust Funds		15,663.90
Due State of New Jersey:		
Marriage License Fees		425.00
Burial Permit Fees		25.00
Reserve for:		
Garden State Trust		105,963.00
Tax Appeals		325,000.00
Codification of Ordinances		11,690.23
Master Plan		3,422.64
Town Center Roadway		215,656.15
Revaluation		198,724.11
Public Assistance		28,156.85
Sale of Municipal Assets - Attorney Fees		1,060.00
Subtotal Cash Liabilities		3,977,923.57 "c"
Reserve for Receivables and Other Assets w/ Full Reserves		6,079,706.14
Fund Balance		1,465,598.78
<b>Totals</b>	<b>11,523,228.49</b>	<b>11,523,228.49</b>



ACCOUNTS #1 AND #2\*  
AS AT DECEMBER 31, 2010

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

**Sheet 4**  
**Not Applicable**

## POST CLOSING TRIAL BALANCE - FEDERAL AND STATE GRANTS

AS AT DECEMBER 31, 2010

[illegible]

(Do not crowd - add additional sheets)

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

AS AT DECEMBER 31, 2010

Title of Account	Debit	Credit
<b>Animal Control Fund:</b>		
Cash and Cash Equivalents	67,050.00	
Reserve for Animal Control Expenditures		67,050.00
<b>Total Animal Control Fund</b>	<b>67,050.00</b>	<b>67,050.00</b>
<b>Other Trust Funds:</b>		
Cash and Cash Equivalents	1,676,427.91	
Investments	15,000.00	
Due from Current Fund	15,663.90	
Due to State of NJ - Building Surcharge		3,668.00
Reserve for:		
Developer's Escrow Deposits Payable		56,819.00
Planning Board Application Deposits		190,665.29
Unemployment		60,067.17
Deposit for Redemption Outside Liens		10,561.19
Recreation		191,337.58
Parking Offense Adjudication Act		170.00
Premium on Tax Sale		156,400.00
M.A.C. Donations		8,171.61
Fire Prevention Penalty		192,031.75
Stream Clear Signs		4,875.58
Public Defender		15,052.50
Outside Services		4,106.39
Senior Citizens Center		6,092.27
Compensated Absences		208,185.50
Small Cities Housing		1,733.00
Council on Affordable Housing		230,635.97
Developer's Bonds		294,731.03
Pleasant Valley Dam Rehabilitation		5,562.76
Unclaimed Properties		853.25
Net Payroll and Payroll Deductions		53,834.34
Animal Control Donations		11,537.63
	<b>1,707,091.81</b>	<b>1,707,091.81</b>

## AS AT DECEMBER 31, 2010

(Do not crowd - add additional sheets)

# MUNICIPAL PUBLIC DEFENDER CERTIFICATION

Public Law 1998, C. 256

Municipal Public Defender Expended Prior Year 2009: ..... (1) \$ 5,930.00  
x 25%  
(2) \$ 1,482.50

Municipal Public Defender Trust Cash Balance December 31, 2010: ..... (3) \$ 15,052.50

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) = ..... \$ 7,640.00

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

Chief Financial Officer: William Zuckerman

Signature:

William Zuckerman

Certificate #:

N-800

Date:

3/15/11

## Schedule of Trust Fund Reserves

	<u>Purpose</u>	<u>Amount</u> Dec. 31, 2009 per Audit <u>Report</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance</u> as at Dec. 31, 2010
1.	<u>Animal Control Fund:</u>				
2.	Res - Animal Control Fund Expenditures	\$ 73,650.80	\$ 73,399.20	\$ 80,000.00	\$ 67,050.00
3.					
	<u>Open Space Trust Fund:</u>				
4.	Reserve for Open Space	893,723.81	129,588.28	14,921.49	1,008,390.60
5.					
6.	<u>Other Trust Funds:</u>				
7.	Reserve for:				
8.	Developer's Escrow Deposits Payable	168,092.66	9,018.23	120,291.89	56,819.00
9.	Planning Board Application Deposits	185,340.38	30,373.43	25,048.52	190,665.29
10.	Unemployment	27,209.74	124,834.76	91,977.33	60,067.17
11.	Deposit for Redemption Outside Liens	10,561.19	762,688.57	762,688.57	10,561.19
12.	Recreation	209,079.83	38,458.92	56,201.17	191,337.58
13.	Parking Offense Adjudication Act	162.00	8.00		170.00
14.	Premium on Tax Sale	158,000.00	125,459.59	127,059.59	156,400.00
15.	M.A.C. Donations	8,122.31	525.00	475.70	8,171.61
16.	Fire Prevention Penalty	80,036.12	185,862.16	73,866.53	192,031.75
17.	Stream Clear Signs	4,875.58			4,875.58
18.	Public Defender	13,230.50	8,122.00	6,300.00	15,052.50
19.	Outside Services	7,160.49	104,382.44	107,436.54	4,106.39
20.	Senior Citizens Center	6,396.70	2,386.58	2,691.01	6,092.27
21.	Compensated Absenses	208,185.50			208,185.50
22.	Small Cities Housing	1,733.00			1,733.00
23.	Council on Affordable Housing	258,409.56	6,475.41	34,249.00	230,635.97
24.	Developer's Bonds	143,493.78	153,495.87	2,258.62	294,731.03
26.	Pleasant Valley dam Rehabilitation	5,547.19	15.57		5,562.76
27.	Unclaimed Properties	853.25			853.25
28.	Net Payroll and Payroll Deductions	85,117.39	3,473,752.38	3,505,035.43	53,834.34
29.	Animal Control Donations	8,050.72	3,486.91		11,537.63
30.	Total Other Trust Funds	1,589,657.89	5,029,345.82	4,915,579.90	1,703,423.81
31.					
32.					
33.					
34.					
35.					
	<b>Totals - All Funds:</b>	<b>\$ 1,663,308.69</b>	<b>\$ 5,102,745.02</b>	<b>\$ 4,995,579.90</b>	<b>\$ 1,770,473.81</b>

# **ANALYSIS OF TRUST ASSESSMENT CASH AND INVESTMENT PLEDGED TO LIABILITIES AND SURPLUS**

Title of Liability to which Cash and Investments are Pledged	Balance Dec. 31, 2009	RECEIPTS					Disbursements	Balance Dec. 31, 2010
		Assessments and Liens	Current Budget	Other				
Assessment Serial Bond Issues:	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
2006 General Improvement Bonds	102,908.36	39,272.67				390.00		141,791.03
Assessment Bond Anticipation Note Issues:	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
Improvement to Woodland Hills Drive	98,000.00					6,000.00		92,000.00
Interfund - Current Fund	(2,084.96)	28,633.53				26,698.74		(150.17)
Other Liabilities - Assessment Escrow	3,653.18			9,107.89		6,665.82		6,095.25
Trust Surplus	21,811.60			24,783.50		10,000.00		36,595.10
Less Assets "Unfinanced"	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
Loan Payable - NJDEP	681,502.49	80,312.07				119,000.78		642,813.78
	905,790.67	148,218.27		33,891.39		168,755.34		919,144.99

## AS AT DECEMBER 31, 2010

AS AT DECEMBER 31, 2010

(Do not crowd - add additional sheets)



## CASH RECONCILIATION DECEMBER 31, 2010

[illegible]

\* Include Deposits in Transit

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

### **REQUIRED CERTIFICATION**

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

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

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

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

Signature: F. J. Nivier LHP

**Title: Registered Municipal Accountant**

# CASH RECONCILIATION DECEMBER 31, 2010 (cont'd.)

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

<b>Current Fund:</b>	
Lakeland Bank #639403522	4,859,233.79
NJ Cash Management #171-000080381	125,634.26
Total Current Fund	4,984,868.05
<b>Animal Control Fund:</b>	
Lakeland Bank #639406638	64,959.33
Lakeland Bank #639403700	2,436.30
Total Animal Control Fund	67,395.63
<b>Trust Funds:</b>	
Lakeland Bank #409011967	8,224.53
Lakeland Bank #609048921	190,817.19
Lakeland Bank #639403557	119,122.50
NJ Cash Management #171-135933-171	72,418.41
Lakeland Bank #639401562	5,414.34
Lakeland Bank #639400884	8,756.70
Lakeland Bank #639403581	181,431.63
NJ Cash Management #171-135887-171	49,204.34
Lakeland Bank #639403778	296,989.65
Lakeland Bank #639403549	375,468.76
NJ Cash Management #171-135925-171	102,045.34
Sussex County #17486	15,000.00
Lakeland Bank #639403646	50,212.04
Lakeland Bank #639403689	38,616.25
Lakeland Bank #639403670	166,028.50
Lakeland Bank #639403611	6,515.72
Lakeland Bank #639403662	5,562.76
Lakeland Bank #639405819	853.39
Lakeland Bank #639403654	1,907.28
Lakeland Bank #639405916	59,138.41
Total Trust Fund	1,753,727.74

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

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

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

[illegible]

TOWNSHIP OF VERNON  
FEDERAL AND STATE GRANT FUND  
SCHEDULE OF FEDERAL AND STATE GRANTS RECEIVABLE

	Balance Dec. 31, 2009	Budget Revenue Realized	Received	Transferred From Unappropriated Reserves	Cancelled	Balance Dec. 31, 2010
Municipal Alliance on Alcoholism and Drug Abuse:						
2009	\$ 10,419.31	\$	\$ 8,925.32		\$ 1,493.99	\$ 20,467.00
2010		20,467.00				
Body Armor Replacement Grant - Federal:						
2007	79.79		79.79			
2008	2,619.70		2,619.70			
2009	689.44		344.62			344.82
Body Armor Replacement Grant - State:						
2009		1,281.37	1,281.37			
Handicapped Recreation Opportunities:						
2009	2,000.00		2,000.00			
NJ Department of Environmental Protection:						
Black Creek Watershed:						
2005	156,273.13					156,273.13
2006	39,000.00				39,000.00	
Recycling Tonnage Grant - 2009						
Smart Growth Planning - Rt 94 - 2004		12,416.00		\$ 12,415.78	0.22	
Enhanced 911 Equipment - 2006	60,000.00				60,000.00	
Planning Assistance Grant - 2005	35,916.00					35,916.00
Drunk Driving Enforcement Fund - 2009	7,500.00					7,500.00
Clean Communities Grant - 2009		7,054.00		7,054.00		
Clean Communities Grant - 2010		8,868.00		8,868.00		
Safe and Secure Communities Program:		42,713.98	42,713.98			
2009	58,030.00		58,030.00			
2010		60,000.00	45,000.00			15,000.00
NJ Division of Highway Traffic Safety:						
Over the Limit Under Arrest - 2009 Year End						
Crackdown		1,000.00	1,000.00			

TOWNSHIP OF VERNON  
FEDERAL AND STATE GRANT FUND  
SCHEDULE OF FEDERAL AND STATE GRANTS RECEIVABLE

	Balance Dec. 31, 2009	Budget Revenue Realized	Received	Transferred From Unappropriated Reserves	Cancelled	Balance Dec. 31, 2010
NJ Highlands Water Protection & Planning Council:						
Regional Master Plan		\$ 16,157.00		\$ 16,156.63	\$ 0.37	
Highlands Master Plan Grant		9,314.80	\$ 9,314.80			
New Jersey Clean Energy Program		8,624.00	8,624.00			
State Farm Mutual Automobile Insurance Co:						
Child Safety Seat Check Events Grants		750.00	750.00			
Municipal Alcohol Education/Rehabilitation Program		603.28	603.28			
	<u>\$ 372,527.37</u>	<u>\$ 189,249.43</u>	<u>\$ 181,286.86</u>	<u>\$ 44,494.41</u>	<u>\$ 100,494.58</u>	<u>\$ 235,500.95</u>
Federal Grants			\$ 4,044.11			
State Grants			176,492.75			
Local Grants			<u>750.00</u>			
		<u>\$ 181,286.86</u>				



TOWNSHIP OF VERNON  
FEDERAL AND STATE GRANT FUND  
SCHEDULE OF APPROPRIATED RESERVES

	Balance Dec. 31, 2009	Transferred from Budget Appropriations	Expended	Encumbrances Payable	Prior Year Encumbrances Cancelled	Cancelled	Balance Dec. 31, 2010
Clean Communities Program:							
2008	\$ 9,378.63	\$	9,378.63				\$ 27,121.84
2009	32,152.24	\$ 8,868.00	8,507.40	\$ 5,391.00			42,713.98
2010		42,713.98					
Drunk Driving Enforcement Fund:							
2006	1.96						1.96
2007	1,000.54						780.54
2009	2,055.01	7,054.00	7,037.21	220.00			2,071.80
Body Armor Replacement Grant:							
2008 - Federal	1,109.28		985.96				123.32
2009 - Federal	689.44						689.44
2007 - State	1,898.00		1,898.00				
2008 - State	3,204.26		3,204.26				1,281.37
2009 - State		1,281.37					
Smart Growth Planning:							
2004 - State	26,217.82				\$ 1,387.52	\$ 27,605.34	995.31
2004 - Local	995.31						
Assistance to Firefighters:							
2007 - Local	740.00						740.00
Recreational Opportunities for Individuals with Disabilities:							
2009 - State	6,000.00		6,000.00				
2009 - Local	1,200.00		1,200.00				
Special Legislative Grant - 2003:							
Wastewater Management	178,770.08						178,770.08
Recreation Building	62,597.87		71,180.01		8,582.14		6,185.00
Planning Assistance Grant - 2005	6,185.00						5,574.97
Pandemic Flu - 2007	5,574.97						
Hepatitis B Fund:							
2000 - Local	4,186.00						4,186.00
2004 - State	5,000.00			270.00			4,730.00
NJ Department of Environmental Protection:							
Black Creek Restoration:							
2005	155,094.99					39,000.00	155,094.99
2006	39,000.00						



TOWNSHIP OF VERNON  
FEDERAL AND STATE GRANT FUND  
SCHEDULE OF APPROPRIATED RESERVES  
(Continued)

	Balance Dec. 31, 2009	Transferred from Budget Appropriations	Expended	Encumbrances Payable	Prior Year Encumbrances Cancelled	Cancelled	Balance Dec. 31, 2010
State and Local All Hazards Emergency Operation Planning Program - 2003	\$ 2,405.72						\$ 2,405.72
Recycling Tonnage Grant:							
2007	3,696.67		\$ 429.75	\$ 3,266.92			
2008	9,301.73			9,301.73			
2009		\$ 12,416.00		12,416.00			
Municipal Alliance on Alcoholism and Drug Abuse:							713.66
2008	713.66						
2009	2,868.79		1,874.80		\$ 500.00	\$ 1,493.99	144.50
2010		20,467.00	18,422.50	1,900.00			15,000.00
Safe and Secure Communities Grant - 2010		60,000.00	45,000.00				117.17
Accident Reconstruction Unit Equipment - 2007	117.17						
US Environmental Protection Agency:	1,210.98						1,210.98
Wastewater Infrastructure Improvement Project - 2007							
NJ Division of Highway Traffic Safety:							
Over the Limit Under Arrest - 2009 Year End Crackdown		1,000.00	1,000.00				
NJ Highlands Water Protection & Planning Council:							
Highlands Master Plan Grant		9,314.80	9,314.80			0.37	
Highlands Region Master Plan		16,157.00	16,156.63			(0.25)	
New Jersey Clean Energy Program		8,624.00	8,624.25				
State Farm Mutual Automobile Insurance Co:		750.00	747.35				2.65
Child Safety Seat Check Events Grants		603.28	603.28				
Municipal Alcohol Education/Rehabilitation Program							
	\$ 563,366.12	\$ 189,249.43	\$ 211,564.83	\$ 32,765.65	\$ 10,469.66	\$ 68,099.45	\$ 450,655.28
Federal/State/Local Grants	\$ 188,499.43						
Local Matching Funds	750.00						
	\$ 189,249.43						
Federal Grants	\$ 1,985.96						
State Grants	207,631.52			\$ 32,765.65	\$ 10,469.66		
Local Matching Funds	1,947.35						
	\$ 211,564.83			\$ 32,765.65	\$ 10,469.66		

## FEDERAL AND STATE GRANTS (cont.)

Totals

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

Grant	Balance Jan. 1, 2010	Transferred to 2010		Received	Cancelled	Balance Dec. 31, 2010
		Budget	Appropriations By 40A:4-87			
Drunk Driving Enforcement Fund:						
2009	7,054.31	7,054.00			0.31	
2010				8,948.10		8,948.10
Body Armor Replacement Grant - 2010				2,865.41		2,865.41
Clean Communities Grant - 2009	8,868.04	8,868.00				0.04
Recycling Tonnage Grant - 2010	12,415.78	12,415.78				
Regional Master Plan	16,156.63	16,156.63				
New Jersey Clean Energy Program				0.25	0.25	
Totals	44,494.76	44,494.41		11,813.76	0.56	11,813.55

## \* LOCAL DISTRICT SCHOOL TAX

		Debit	Credit
Balance January 1, 2010		XXXXXXX	XXXXXXX
School Tax Payable #	85001-00	XXXXXXX	
School Tax Deferred			
(Not in excess of 50% of Levy - 2009 - 2010)	85002-00	XXXXXXX	
Levy School Year July 1, 2010 - June 30, 2011		XXXXXXX	
Levy Calendar Year 2010		XXXXXXX	41,227,574.50
Paid		41,227,574.50	XXXXXXX
Balance December 31, 2010		XXXXXXX	XXXXXXX
School Tax Payable #	85003-00		XXXXXXX
School Tax Deferred			
(Not in excess of 50% of Levy - 2010 - 2011)	85004-00		XXXXXXX
* Not including Type I school debt service, emergency authorizations-schools, transfer to Board of Education for use of Local Schools.		41,227,574.50	41,227,574.50

# Must include unpaid requisitions.

## MUNICIPAL OPEN SPACE TAX - N/A

		Debit	Credit
Balance January 1, 2010	85045-00	XXXXXXX	
2010 Levy	85105-00	XXXXXXX	
Interest Earned		XXXXXXX	
Expenditures			XXXXXXX
Balance December 31, 2010	85046-00		XXXXXXX

## REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

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

## REGIONAL HIGH SCHOOL TAX

	Debit	Credit
Balance January 1, 2010	XXXXXXX	XXXXXXX
School Tax Payable # 85041-00	XXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2009 - 2010) 85042-00	XXXXXXX	
Levy School Year July 1, 2010 - June 30, 2011	XXXXXXX	
Levy Calendar Year 2010	XXXXXXX	
Paid		XXXXXXX
Balance December 31, 2010	XXXXXXX	XXXXXXX
School Tax Payable # 85043-00		XXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2010 - 2011) 85044-00		XXXXXXX
# Must include unpaid requisitions.		

## COUNTY TAXES PAYABLE

		Debit	Credit
Balance January 1, 2010		XXXXXXX	XXXXXXX
County Taxes	80003-01	XXXXXXX	
Due County for Added and Omitted Taxes	80003-02	XXXXXXX	12,583.77
Cancelled			
2010 Levy		XXXXXXX	XXXXXXX
General County	80003-03	XXXXXXX	11,512,837.01
County Library	80003-04	XXXXXXX	841,357.98
County Health		XXXXXXX	311,019.44
County Open Space Preservation		XXXXXXX	207,579.51
Due County for Added and Omitted Taxes	80003-05		11,680.13
Paid		12,885,377.71	XXXXXXX
Balance December 31, 2010		XXXXXXX	XXXXXXX
County Taxes			XXXXXXX
Due County for Added and Omitted Taxes		11,680.13	XXXXXXX
		12,897,057.84	12,897,057.84

## SPECIAL DISTRICT TAXES - N/A

		Debit	Credit
Balance January 1, 2010	80003-06	XXXXXXX	
2010 Levy: (List Each Type of District Tax Separately - see Footnote)		XXXXXXX	XXXXXXX
Fire -	81108-00	XXXXXXX	XXXXXXX
Sewer -	81111-00	XXXXXXX	XXXXXXX
Water -	81112-00	XXXXXXX	XXXXXXX
Garbage -	81109-00	XXXXXXX	XXXXXXX
Open Space -	81105-00	XXXXXXX	XXXXXXX
		XXXXXXX	XXXXXXX
		XXXXXXX	XXXXXXX
Total 2010 Levy	80003-07	XXXXXXX	
Paid	80003-08		XXXXXXX
Balance December 31, 2010	80003-09		XXXXXXX

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, 2010	80004-01	XXXXXXX	
State Library Aid Received in 2010	80004-02	XXXXXXX	
Expended	80004-09		XXXXXXX
Balance December 31, 2010	80004-10		

### RESERVE FOR EXPENSE OF PARTICIPATION IN FREE COUNTY LIBRARY WITH STATE AID - N/A

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

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

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

### RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID - N/A

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

## STATEMENT OF GENERAL BUDGET REVENUES 2010

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated 80101-	210,000.00	210,000.00	
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-			
Miscellaneous Revenue Anticipated:	XXXXXXX	XXXXXXX	XXXXXXX
Adopted Budget	3,840,110.32	4,021,777.12	181,666.80
Added by N.J.S. 40A:4-87:(List on 17a)	XXXXXXX	XXXXXXX	XXXXXXX
See listing on Sheet 17a	55,663.43	55,663.43	
Total Miscellaneous Revenue Anticipated 80103-	3,895,773.75	4,077,440.55	181,666.80
Receipts from Delinquent Taxes 80104-	2,035,000.00	2,146,373.64	111,373.64
Amount to be Raised by Taxation:	XXXXXXX	XXXXXXX	XXXXXXX
(a) Local Tax for Municipal Purposes 80105-	16,160,703.00	XXXXXXX	XXXXXXX
(b) Addition to Local District School Tax 80106-		XXXXXXX	XXXXXXX
Total Amount to be Raised by Taxation 80107-	16,160,703.00	16,110,561.50	(50,141.50)
	22,301,476.75	22,544,375.69	242,898.94

## ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00	XXXXXXX	67,628,155.07
Amount to be Raised by Taxation	XXXXXXX	XXXXXXX
Local District School Tax 80109-00	41,227,574.50	XXXXXXX
Regional School Tax 80119-00		XXXXXXX
Regional High School Tax 80110-00		XXXXXXX
County Taxes 80111-00	12,872,793.94	XXXXXXX
Due County for Added and Omitted Taxes 80112-00	11,680.13	XXXXXXX
Special District Taxes 80113-00		XXXXXXX
Municipal Open Space Tax 80120-00		XXXXXXX
Reserve for Uncollected Taxes 80114-00	XXXXXXX	2,594,455.00
Deficit in Required Collection of Current Taxes (or) 80115-00	XXXXXXX	
Balance for Support of Municipal Budget (or) 80116-00	16,110,561.50	XXXXXXX
*Excess Non-Budget Revenue (see footnote) 80117-00		XXXXXXX
*Deficit Non-Budget Revenue (see footnote) 80118-00	XXXXXXX	
* 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.	70,222,610.07	70,222,610.07



## STATEMENT OF GENERAL BUDGET REVENUES 2010

(Continued)

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

[illegible]

(Continued)

Source	Budget	Realized	Excess or Deficit
Total (Sheet 17)	55,663.43	55,663.43	

## STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2010

2010 Budget as Adopted	80012-01	22,245,813.32
2010 Budget - Added by N.J.S. 40A:4-87	80012-02	55,663.43
Appropriated for 2010 (Budget Statement Item 9)	80012-03	22,301,476.75
Appropriated for 2010 by Emergency Appropriation (Budget Statement Item 9)	80012-04	
Total General Appropriations (Budget Statement Item 9)	80012-05	22,301,476.75
Add: Overexpenditures (see footnote)	80012-06	
Total Appropriations and Overexpenditures	80012-07	22,301,476.75
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	18,722,042.59
Paid or Charged - Reserve for Uncollected Taxes	80012-09	2,594,455.00
Reserved	80012-10	980,935.44
Total Expenditures	80012-11	22,297,433.03
Unexpended Balances Canceled (see footnote)	80012-12	4,043.72

**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 - N/A

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

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

# RESULTS OF 2010 OPERATION

## CURRENT FUND

		Debit	Credit
Excess of Anticipated Revenues:		XXXXXXX	XXXXXXX
Miscellaneous Revenues Anticipated	80013-01	XXXXXXX	181,666.80
Delinquent Tax Collections	80013-02	XXXXXXX	111,373.64
		XXXXXXX	
Required Collection of Current Taxes	80013-03	XXXXXXX	
Unexpended Balances of 2010 Budget Appropriations	80013-04	XXXXXXX	4,043.72
Miscellaneous Revenue Not Anticipated	81113-	XXXXXXX	220,393.22
Miscellaneous Revenue Not Anticipated:			
Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	XXXXXXX	
Payments in Lieu of Taxes on Real Property	81120-	XXXXXXX	
Cancellation of Accounts Payable		XXXXXXX	8,707.58
Unexpended Balances of 2009 Appropriation Reserves	80013-05	XXXXXXX	552,809.00
Prior Years Interfunds Returned in 2010	80013-06	XXXXXXX	10,915.00
Federal and State Grant Fund:		XXXXXXX	
Cancellation of Appropriated Grant Reserves		XXXXXXX	68,099.45
Cancellation of Unappropriated Grant Reserves		XXXXXXX	0.56
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)		XXXXXXX	XXXXXXX
Balance January 1, 2010	80013-07		XXXXXXX
Balance December 31, 2010	80013-08	XXXXXXX	
Deficit in Anticipated Revenues:		XXXXXXX	XXXXXXX
Miscellaneous Revenues Anticipated	80013-09		XXXXXXX
Delinquent Tax Collections	80013-10		XXXXXXX
			XXXXXXX
Required Collection of Current Taxes	80013-11	50,141.50	XXXXXXX
Interfund and Other Advances Originating in 2010	80013-12		XXXXXXX
Refund of Prior Year Revenue			XXXXXXX
Refund of Prior Year Taxes		33,271.97	XXXXXXX
Cancellation of Federal and State Grant Fund Receivables		100,494.58	XXXXXXX
Reserve for Tax Appeals		200,000.00	XXXXXXX
			XXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	XXXXXXX	
Surplus Balance - To Surplus (Sheet 21)	80013-14	774,100.92	XXXXXXX
		1,158,008.97	1,158,008.97

## SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
Notary Fees	230.00
Auction of Township Property	9,647.69
National Wildlife in Lieu of Tax	41,633.00
Cable TV Franchise Fee	90,302.16
Senior Citizen and Veterans Deductions - Administrative Costs	4,596.23
Other Miscellaneous Receipts	759.47
Prior Years Pleasant Valley Expenses	4,928.63
NJ DMV Inspection Fines	995.75
Premium Account Escheated to Current	14,700.00
Sale of Scrap Metal	6,527.69
Marriage Ceremony	325.00
Prior Years - Over the Limit	4,000.00
Prior Year Voided Checks	333.92
Prior Year Unallocated Municipal Court Balances	898.67
County Reimbursement for 2008 Presidential Election	2,314.69
County of Sussex Nutrition Site	2,400.00
Tennessee Gas Right of Way Agreement	10,000.00
Sussex Boro Dog License Fee, Statutory Excess	4,350.00
2010 Sussex Boro Animal Control Agreement	2,175.00
Interest On Road Assessment Receivables	9,896.04
Interest on PVL Dam Assessment Receivables	6,830.53
Tax Collector Miscellaneous Receipts	2,548.75
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	220,393.22

# SURPLUS - CURRENT FUND

## YEAR 2010

		Debit	Credit
1.	Balance January 1, 2010	80014-01	XXXXXXX
			901,497.86
2.			XXXXXXX
3.	Excess Resulting from 2010 Operations	80014-02	XXXXXXX
			774,100.92
4.	Amount Appropriated in the 2010 Budget - Cash	80014-03	210,000.00
5.	Amount Appropriated in 2010 Budget - with Prior Written Consent of Director of Local Government Services	80014-04	XXXXXXX
			XXXXXXX
6.			XXXXXXX
7.	Balance December 31, 2010	80014-05	1,465,598.78
			XXXXXXX
			1,675,598.78
			1,675,598.78

### ANALYSIS OF BALANCE DECEMBER 31, 2010

#### (FROM CURRENT FUND - TRIAL BALANCE)

Cash	80014-06		4,965,477.94
Investments	80014-07		
Sub Total			4,965,477.94
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08		3,977,923.57
Cash Surplus	80014-09		987,554.37
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	58,044.41	
Deferred Charges #	80014-12	420,000.00	
Cash Deficit #	80014-13		
Total Other Assets	80014-14		478,044.41
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS WOULD ALSO BE PLEDGED TO CASH LIABILITIES.	80014-15		1,465,598.78

# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2009 BUDGET.  
(1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

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

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

1.	Amount of Levy as per Duplicate (Analysis) #	82101-00	\$	<u>70,262,850.91</u>
	or			
	(Abstract of Ratables)	82113-00	\$	<u>                    </u>
2.	Amount of Levy Special District Taxes	82102-00	\$	<u>                    </u>
3.	Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.	82103-00	\$	<u>                    </u>
4.	Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.	82104-00	\$	<u>62,562.81</u>
5a.	Subtotal 2010 Levy		\$	<u>70,325,413.72</u>
5b.	Reductions due to tax appeals**		\$	<u>                    </u>
5c.	Total 2010 Tax Levy	82106-00	\$	<u>70,325,413.72</u>
6.	Transferred to Tax Title Liens	82107-00	\$	<u>406,369.35</u>
7.	Transferred to Foreclosed Property	82108-00	\$	<u>                    </u>
8.	Remitted, Abated or Canceled	82109-00	\$	<u>229,623.52</u>
9.	Discount Allowed	82110-00	\$	<u>                    </u>
10.	Collected in Cash: In 2009	82121-00	\$	<u>348,785.05</u>
	In 2010 *	82122-00	\$	<u>67,046,682.76</u>
	R.E.A.P. Revenue	82124-00	\$	<u>                    </u>
	State's Share of 2010 Senior Citizens and Veterans Deductions Allowed	82123-00	\$	<u>232,687.26</u>
	Total to Line 14	82111-00	\$	<u>67,628,155.07</u>
11.	Total Credits		\$	<u>68,264,147.94</u>
12.	Amount Outstanding December 31, 2010	83120-00	\$	<u>2,061,265.78</u>
13.	Percentage of Cash Collections to Total 2010 Levy, (Item 10 divided by Item 5c) is			<u>96.16%</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>67,628,155.07</u>
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	\$	<u>                    </u>
To Current Taxes Realized in Cash (Sheet 17)	\$	<u>67,628,155.07</u>

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

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

\* Include overpayments applied as part of 2010 collections.

\*\* Tax Appeals pursuant to R.S. 54:3-21 et seq and/or R.S. 54:48-1 et seq approved by resolution by the governing  
body prior to introduction of municipal budget (N.J.S.A. 40A:4-41)

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

### To Calculate Underlying Tax Collection Rate for 2010

Utilize this sheet only if you conducted an Accelerated Tax Sale or Tax Levy Sale pursuant to Chapter 99, P.L. 1997.

#### (1) Utilizing Accelerated Tax Sale

Total of Line 10 Collected in Cash (sheet 22) .....	\$	_____
LESS: Proceeds from Accelerated Tax Sale .....		_____
<b>NET Cash Collected .....</b>	<b>\$</b>	<b>_____</b>
Line 5c (sheet 22) Total 2010 Tax Levy .....	\$	_____
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is .....		_____ %

---

---

#### (2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22) .....	\$	_____
LESS: Proceeds from Tax Levy Sale (excluding premium) .....		_____
<b>NET Cash Collected .....</b>	<b>\$</b>	<b>_____</b>
Line 5c (sheet 22) Total 2010 Tax Levy .....	\$	_____
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is .....		_____ %



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

	Debit	Credit
1. Balance January 1, 2010	XXXXXXXX	XXXXXXXX
Due From State of New Jersey	55,168.79	XXXXXXXX
Due To State of New Jersey	XXXXXXXX	
2. Sr. Citizens Deductions Per Tax Billings	47,375.00	XXXXXXXX
3. Veterans Deductions Per Tax Billings	178,250.00	XXXXXXXX
4. Sr. Citizens Deductions Allowed By Tax Collector - 2010 Taxes	3,125.00	XXXXXXXX
5. Veterans Deductions Allowed By Tax Collector - 2010 Taxes	9,621.18	
6. Veterans Deductions Disallowed By Tax Collector - 2010 Taxes		250.00
7. Sr. Citizens Deductions Disallowed By Tax Collector - 2010 Taxes	XXXXXXXX	5,433.92
8. Sr. Citizens Deductions Disallowed By Tax Collector 2009 Taxes	XXXXXXXX	
9. Received in Cash from State	XXXXXXXX	229,811.64
10.		
11.		
12. Balance December 31, 2010	XXXXXXXX	XXXXXXXX
Due From State of New Jersey	XXXXXXXX	58,044.41
Due To State of New Jersey		XXXXXXXX
	293,539.97	293,539.97

Calculation of Amount to be included on Sheet 22, Item 10-

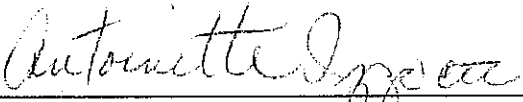
## 2010 Senior Citizen and Veterans Deductions Allowed

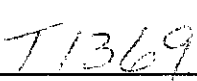
Line 2	47,375.00
Line 3	178,250.00
Line 4 + 5	12,746.18
Sub-Total	238,371.18
Less: Line 6 + 7	5,683.92
To Item 10, Sheet 22	232,687.26

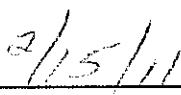
# **SCHEDULE OF RESERVE FOR TAX APPEALS PENDING -** **(N.J.S.A. 54:3-27)**

	Debit	Credit
Balance January 1, 2010	XXXXXXX	125,000.00
Taxes Pending Appeals	XXXXXXX	XXXXXXX
Interest Earned on Taxes Pending Appeals	XXXXXXX	XXXXXXX
Contested Amount of 2010 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)	XXXXXXX	
Interest Earned on Taxes Pending State Appeals	XXXXXXX	
Taxes Pending Appeal		200,000.00
Cash Paid to Appelants (Including 5% Interest from Date of Payment)		XXXXXXX
Closed to results of Operations (Portion of Appeal won by Municipality, including Interest)		XXXXXXX
Budget Appropriation		
Balance December 31, 2010		XXXXXXX
Taxes Pending Appeals*	325,000.00	XXXXXXX
Interest Earned on Taxes Pending Appeals		XXXXXXX
	325,000.00	325,000.00

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

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

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

  
 \_\_\_\_\_  
 Date

## ACCELERATED TAX SALE - CHAPTER 99

### Calculation To Utilize Proceeds in Current Budget As Deduction To Reserve For Uncollected Taxes Appropriation

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

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

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

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

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

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

#### 2011 Reserve for Uncollected Taxes Appropriation Calculation (Actual)

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

## SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

			Debit	Credit
1.	Balance January 1, 2010		5,003,437.41	XXXXXXX
	A. Taxes	83102-00 2,166,351.44	XXXXXXX	XXXXXXX
	B. Tax Title Liens	83103-00 2,837,085.97	XXXXXXX	XXXXXXX
2.	Cancelled:		XXXXXXX	XXXXXXX
	A. Taxes	83105-00	XXXXXXX	6,161.92
	B. Tax Title Liens	83106-00	XXXXXXX	
3.	Transferred to Foreclosed Tax Title Liens:		XXXXXXX	XXXXXXX
	A. Taxes	83108-00	XXXXXXX	
	B. Tax Title Liens	83109-00	XXXXXXX	
4.	Added Taxes	83110-00		XXXXXXX
5.	Added Tax Title Liens	83111-00		XXXXXXX
6.	Adjustment between Taxes (Other than Current year) and Tax Title Liens:		XXXXXXX	XXXXXXX
	A. Taxes - Transfers to Tax Title Liens	83104-00	XXXXXXX	(1) 20,518.52
	B. Tax Title Liens - Transfers from Taxes	83107-00	(1) 20,518.52	XXXXXXX
7.	Balance Before Cash Payments		XXXXXXX	4,997,275.49
8.	Totals		5,023,955.93	5,023,955.93
9.	Balance Brought Down		4,997,275.49	XXXXXXX
10.	Collected:		XXXXXXX	2,146,373.64
	A. Taxes	83116-00 2,136,537.21	XXXXXXX	XXXXXXX
	B. Tax Title Liens	83117-00 9,836.43	XXXXXXX	XXXXXXX
11.	Interest and Costs - 2010 Tax Sale	83118-00	2,445.22	XXXXXXX
12.	2010 Taxes Transferred to Liens	83119-00	406,369.35	XXXXXXX
13.	2010 Taxes	83123-00	2,061,265.78	XXXXXXX
14.	Balance December 31, 2010		XXXXXXX	5,320,982.20
	A. Taxes	83121-00 2,064,399.57	XXXXXXX	XXXXXXX
	B. Tax Title Liens	83122-00 3,256,582.63	XXXXXXX	XXXXXXX
15.	Totals		7,467,355.84	7,467,355.84

16. Percentage of Cash Collections to Adjusted Amount Outstanding  
(Item No. 10 divided by item No. 9) is 42.95%

17. Item No. 14 multiplied by percentage shown above is 2,285,361.85 and represents the maximum amount that may be anticipated in 2011. 83125-00

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

## SCHEDULE OF FORECLOSED PROPERTY

(PROPERTY ACQUIRED BY TAX TITLE LIEN LIQUIDATION)

		Debit	Credit
1.	Balance January 1, 2010	84101-00	397,600.00
2.	Forclosed or Deeded in 2010		XXXXXXX
3.	Tax Title Liens	84103-00	XXXXXXX
4.	Taxes Receivable	84104-00	XXXXXXX
5A.		84102-00	XXXXXXX
5B.		84105-00	
6.	Adjustment to Assessed Valuation	84106-00	XXXXXXX
7.	Adjustment to Assessed Valuation	84107-00	XXXXXXX
8.	Sales		XXXXXXX
9.	Cash *	84109-00	XXXXXXX
10.	Contract	84110-00	XXXXXXX
11.	Mortgage	84111-00	XXXXXXX
12.	Loss on Sales	84112-00	XXXXXXX
13.	Gain on Sales	84113-00	XXXXXXX
14.	Balance December 31, 2010	84114-00	397,600.00
			397,600.00

### CONTRACT SALES - N/A

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

### MORTGAGE SALES - N/A

		Debit	Credit
20.	Balance January 1, 2010	84120-00	XXXXXXX
21.	2010 Sales from Foreclosed Property	84121-00	XXXXXXX
22.	Collected *	84122-00	XXXXXXX
23.		84123-00	XXXXXXX
24.	Balance December 31, 2010	84124-00	XXXXXXX

Analysis of Sale of Property:

\* Total Cash Collected in 2010

\$ (84125-00)

Realized in 2010 Budget

To Results of Operation (Sheet 19)

**DEFERRED CHARGES**  
**-MANDATORY CHARGES ONLY-**  
**CURRENT, TRUST, AND GENERAL CAPITAL FUNDS**  
 (Do not include the emergency authorizations pursuant to N.J.S. 40A:4-55,  
 N.J.S. 40A:4-55.1 or N.J.S. 40A:4-55-13 listed on Sheets 29 and 30.)

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

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

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

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

**JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED**

<u>In favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	<u>Appropriated for</u> <u>in Budget of</u> <u>Year 2011</u>
1. _____	_____	_____	\$ _____	_____
2. _____	_____	_____	\$ _____	_____
3. _____	_____	_____	\$ _____	_____
4. _____	_____	_____	\$ _____	_____

**N.J.S. 40A:4-53 SPECIAL EMERGENCY -**

TAX MAP; REVALUATION; MASTER PLAN; REVISION AND CODIFICATION OF ORDINANCES; DRAINAGE MAPS FOR FLOOD CONTROL; PRELIMINARY ENGINEERING STUDIES, ETC. FOR SANITARY SEWER SYSTEM; MUNICIPAL CONSOLIDATION ACT; FLOOD OR HURRICAN DAMAGE.

Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount Authorized*	Balance Dec. 31, 2009	REDUCED IN 2010		Balance Dec. 31, 2010
					By 2010 Budget	Canceled by Resolution	
12/10/2007	Revaluation	1,050,000.00	210,000.00	630,000.00	210,000.00		420,000.00
Totals		1,050,000.00	210,000.00	630,000.00	210,000.00		420,000.00

80025-00

80026-00

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

*William J. Zuckerman*  
Chief Financial Officer

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

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

Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount Authorized*	Balance Dec. 31, 2009	REDUCED IN 2010		Balance Dec. 31, 2010
					By 2010 Budget	Canceled by Resolution	
Totals							

80027-00

80028-00

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


  
 Chief Financial Officer

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



## MUNICIPAL GENERAL CAPITAL BONDS

## LIST OF BONDS ISSUED DURING 2010

80033-14                      80033-15

## MUNICIPAL NJDEP ASSESSMENT LOAN

## LIST OF LOANS ISSUED DURING 2010

80033-14

80033-15

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

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

**LIST OF BONDS ISSUED DURING 2010**

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

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

		Outstanding Dec. 31, 2010	2011 Interest Requirement
1. Emergency Notes	80036-	\$	\$
2. Special Emergency Notes	80037-	\$ 420,000.00	\$ 5,250.00
3. Tax Anticipation Notes	80038-	\$	\$
4. Interest on Unpaid State and County Taxes	80039-	\$	\$
5. _____		\$	\$
6. _____		\$	\$

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

Title or Purpose of Issue		Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2010	Date of Maturity	Rate of Interest	2011 Budget Requirement		Interest Computed to (Insert Date)
							For Principal	For Interest **	
1.	Various Capital Improvements (04-26)	1,719,013.36	09/17/04	1,580,471.20	01/07/11	2.00%		31,609.42	01/07/11
2.	Improvement to Town Center (05-09)	3,432,780.06	09/15/05	3,159,399.90	01/07/11	2.00%		63,188.00	01/07/11
3.	Various Capital Improvements (05-14)	1,265,694.05	09/15/05	1,112,406.82	01/07/11	2.00%		22,248.14	01/07/11
4.	Acquisition of Lands (05-31)	428,500.00	08/31/06	406,473.50	01/07/11	2.00%		8,129.47	01/07/11
5.	Affordable Housing (06-06)	742,800.00	08/31/06	587,795.12	01/07/11	2.00%		11,755.90	01/07/11
6.	Various Capital Improvements (06-19)	3,041,283.84	08/31/06	2,075,635.33	01/07/11	2.00%		41,512.71	01/07/11
7.	Improvement to Maple Grove Park (07-24)	2,000,000.00	10/11/07	1,693,607.28	01/07/11	2.00%		33,872.15	01/07/11
8.	Various Capital Improvements (07-36)	1,632,900.00	10/11/07	1,449,925.16	01/07/11	2.00%		28,998.50	01/07/11
9.	Various Capital Improvements (08-17)	1,329,683.69	01/10/08	1,329,683.69	01/07/11	2.00%		26,593.67	01/07/11
10.									
11.									
12.									
13.									
14.									
Total		15,592,655.00		13,395,398.00				267,907.96	

80051-01

80051-02

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

Memo: Type 1 School Notes should be separately listed and totaled.

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

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

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

(Do not crowd - add additional sheets)

**Debt Service for Notes (Other than Assessment Notes)**  
**Intent of Permanent Financing**

Note: There are no 2011 budget requirements for the Bond Anticipation Notes listed on Sheet 33 because the Township issued permanent financing for them. The Township sold 2011 General Bonds on December 21, 2010 and the sale was closed on January 6, 2011.

DEBT SERVICE FOR ASSESSMENT NOTES

Title or Purpose of Issue		Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2010	Date of Maturity	Rate of Interest	2011 Budget Requirement		Interest Computed to (Insert Date)
							For Principal	For Interest * *	
1.	Improvement to Woodland Hills Drive (04-16)	104,000.00	01/13/05	92,000.00	01/07/11	2.00%	6,000.00	1,840.00	01/07/11
2.									
3.									
4.									
5.									
6.									
7.									
8.									
9.									
10.									
11.									
12.									
13.									
14.									
Total		104,000.00		92,000.00			6,000.00	1,840.00	

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

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

(Do not crowd - add additional sheets)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Lease Obligation Outstanding Dec. 31, 2010	2011 Budget Requirement	
		For Principal	For Interest/Fees
1.			
2.			
3.			
4.			
5.			
6.			
8.			
2.			
3.			
4.			
5.			
6.			
Total			

80051-01

80051-02

(Do not crowd - add additional sheets)

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS  Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2010		2010 Authorizations		Expended	Authorizations Canceled	Balance - December 31, 2010	
	Funded	Unfunded					Funded	Unfunded
SEE SHEET 35A								

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



TOWNSHIP OF VERNON  
GENERAL CAPITAL FUND  
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Ord. No.	Improvement Description	Ordinance		December 31, 2009		Transfer To/(From)	Paid or Charged	Prior Year Encumbrances Canceled	Improvement Authorizations Canceled	December 31, 2010	
		Date	Amount	Funded	Unfunded					Funded	Unfunded
<u>General Improvements:</u>											
02-07	Various Capital Improvements	04/29/02	\$ 3,374,000.00				\$ 2,613.75	\$ 2,613.75			
04-26	Various Capital Improvements	04/26/04	4,528,200.00	\$ 27.00		\$ 92,114.38			\$ 92,114.38	\$ 27.00	
05-14	Various Capital Improvements	05/09/05	1,900,000.00		\$ 3,009.65		4,596.96	1,643.03			\$ 55.72
06-19	Various Capital Improvements	06/26/06	4,100,000.00		159,761.21		28,304.80				131,456.41
07-24	Improvements to Maple Grange Park	05/24/07	2,100,000.00				700.00	9,450.00			8,750.00
07-36	Various Capital Improvements	08/13/07	1,864,579.00		400,000.00		2,813.91	2,013.91			399,200.00
08-10	Various Capital Improvements	06/12/08	889,537.31	490,496.79		(92,114.38)	79,326.00			319,056.41	
08-17	Various Capital Improvements	09/11/08	1,329,683.69		367,751.10		20,556.17	2,255.42			349,450.35
09-15	Repair and Maintenance of Township Roads	09/10/09	240,000.00		1,027.15						1,027.15
09-16	Drainage Improvements	09/10/09	65,000.00		3,000.00		2,484.28				515.72
				\$ 494,550.94	\$ 930,521.96	\$ -0-	\$ 141,395.87	\$ 17,976.11	\$ 92,114.38	\$ 320,626.28	\$ 888,912.48
							Cash Disbursed	\$ 92,677.80			
							Encumbrances	48,718.07			
								\$ 141,395.87			
									Grant Receivable	\$ 92,114.38	
										\$ 92,114.38	

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

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

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

### SCHEDULE OF CAPITAL IMPROVEMENT FUND

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

**SCHEDULE OF DOWN PAYMENT ON IMPROVEMENTS - N/A**

		Debit	Credit
Balance January 1, 2010	80030-01	XXXXXXXXX	
Received from 2010 Budget Appropriation *	80030-02	XXXXXXXXX	
Received from 2010 Emergency Appropriation *	80030-03	XXXXXXXXX	
Received from Local Contribution			
Appropriated to Finance Improvement Authorizations	80030-04		XXXXXXXXX
			XXXXXXXXX
Balance December 31, 2010	80030-05		XXXXXXXXX

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

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

**GENERAL CAPITAL FUND ONLY**

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2010 or Prior Years
Total	80032-00			

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.

Capital Improvement Fund

# GENERAL CAPITAL FUND

## STATEMENT OF CAPITAL SURPLUS

YEAR - 2010

		Debit	Credit
Balance January 1, 2010	80029-01	XXXXXXXX	239,298.32
Premium on Sale of Bonds		XXXXXXXX	156,454.00
Funded Improvement Authorizations Canceled		XXXXXXXX	
Appropriated to Finance Improvement Authorizations	80029-02		XXXXXXXX
Appropriated to 2010 Budget Revenue	80029-03	236,000.00	XXXXXXXX
Balance December 31, 2010	80029-04	159,752.32	XXXXXXXX
		395,752.32	395,752.32

### BONDS ISSUED WITH A COVENANT OR COVENANTS

NOT APPLICABLE

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

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

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

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

# MUNICIPALITIES ONLY

## IMPORTANT!

*This Sheet Must Be Completely Filled in or the Statement Will be Considered Incomplete*  
(N.J.S.A. 52:27BB-55 as Amended by Chap. 211 P.L. 1981)

A.

- |   |    |               |
|---|----|---------------|
| 1. Total Tax Levy for the Year 2010 was   | \$ | 70,325,413.72 |
| 2. Amount of Item 1 Collected in 2010 (*) | \$ | 67,628,155.07 |
| 3. Seventy (70) percent of Item 1         | \$ | 49,227,789.60 |
- (\*) Including prepayments and overpayments applied.

B.

1. Did any maturities of bonded obligations or notes fall due during the year 2010?  
     Answer YES or NO                      YES
2. Have payments been made for all bonded obligations or notes due on or before  
     December 31, 2010?  
     Answer YES or NO                      YES      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 2011 budget for the liquidation of all bonded obligations or notes exceed 25% of the total of appropriations for operating purposes in the budget for the year just ended? Answer YES or NO: NO

D. N/A

1. Cash Deficit 2009
2. 4% of 2009 Tax Levy for all purposes:  
     Levy-- \$ \_\_\_\_\_ = \$ \_\_\_\_\_
3. Cash deficit 2010  
     \$ \_\_\_\_\_
4. 4% of 2010 Tax Levy for all purposes:  
     Levy-- \$ \_\_\_\_\_ = \$ \_\_\_\_\_

E.	<u>Unpaid</u>	<u>2009</u>	<u>2010</u>	<u>Total</u>
1. State Taxes	\$	\$	\$	\$
2. County Taxes	\$	\$	11,680.13	\$ 11,680.13
3. Amounts due Special Districts	\$	\$	\$	\$
4. Amounts due 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 2010 , please observe instructions on Sheet 2.

Sheets 41 - 54 were eliminated as the Township does not operate a water utility.

**POST CLOSING**  
**TRIAL BALANCE SEWER UTILITY FUND**  
AS AT DECEMBER 31, 2010  
**Operating and Capital Sections**  
(Separately Stated)  
*Cash Liabilities Must Be Subtotaled and Subtotal Must be Marked with "C"*

(Do not crowd - add additional sheets)



**POST CLOSING  
TRIAL BALANCE SEWER UTILITY FUND**

## Operating and Capital Sections

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

(Do not crowd - add additional sheets)

**POST CLOSING TRIAL BALANCE -  
SEWER UTILITY ASSESSMENT TRUST FUNDS**

**IF MORE THAN ONE UTILITY  
EACH ASSESSMENT SECTION MUST BE SEPARATELY STATED**

AS AT DECEMBER 31, 2010

[illegible]

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



# SCHEDULE OF SEWER UTILITY BUDGET - 2010

## BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated 01			
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government 02			
Contractor Contributions	155,350.00	61,250.00	(94,100.00)
Added by N.J.S. 40A:4-87: (List)	XXXXXXX	XXXXXXX	XXXXXXX
Subtotal			
Deficit (General Budget) ** 07			
08	155,350.00	61,250.00	(94,100.00)

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

## STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:	XXXXXXX
Adopted Budget	155,350.00
Added by N.J.S. 40A:4-87	
Emergency	
Total Appropriations	155,350.00
Add: Overexpenditures (see footnote)	
Total Appropriations and Overexpenditures	155,350.00
Deduct Expenditures:	
Paid or Charged	154,699.19
Reserved	119.56
Surplus (General Budget) **	
Total Expenditures	154,818.75
Unexpended Balances Canceled (see footnote)	531.25

### FOOTNOTES - RE: OVEREXPENDITURES:

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

### RE: UNEXPENDED BALANCES CANCELED:

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

# STATEMENT OF 2010 OPERATION

## SEWER UTILITY

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

### SECTION 1: - N/A

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

### SECTION 2:

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

2009 Appropriation Reserves Canceled in 2010	-0-
Less: Anticipated Deficit in 2009 Budget - Amount Received and Due from Current Fund - If non, enter "None"	NONE
* Excess (Revenue Realized)	-0-

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

## RESULTS OF 2010 OPERATIONS - SEWER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXX	
Unexpended Balances of Appropriations	XXXXXXX	531.25
Miscellaneous Revenue Not Anticipated	XXXXXXX	1,247.08
Unexpended Balances of 2009 Appropriation Reserves *	XXXXXXX	113.14
Deficit in Anticipated revenue	94,100.00	XXXXXXX
		XXXXXXX
Operating Deficit - to Trial Balance	XXXXXXX	92,208.53
Excess in Operations - to Operating Surplus		XXXXXXX
	94,100.00	94,100.00

\* See restriction in amount on Sheet 59, SECTION 2

## OPERATING SURPLUS - SEWER UTILITY

	Debit	Credit
Balance January 1, 2010	XXXXXXX	36,712.36
Excess Resulting from 2010 Operations	XXXXXXX	
Amount Appropriated in the 2010 Budget - Cash		XXXXXXX
Amount Appropriated in 2010 Budget - with Prior Written Consent of Director of Local Government Services		XXXXXXX
		XXXXXXX
Balance December 31, 2010	36,712.36	XXXXXXX
	36,712.36	36,712.36

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

Cash	80014-06	6,425.51
Investments	80014-07	
Due from Current Fund		
Sub Total		6,425.51
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08	61,921.68
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	80014-09	(55,496.17)
*Other Assets Pledged to Operating Surplus		
Deferred Charges #	92,208.53	
Operating Deficit #		
Total Other Assets		92,208.53
		36,712.36

# MAY NOT BE ANTICIPATED AS NON\_CASH SURPLUS IN 2011 BUDGET

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

## SCHEDULE OF SEWER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2009 \$ \_\_\_\_\_

Increased by:

\_\_\_\_\_ Rents Levied \$ \_\_\_\_\_

Decreased by:

Collections - Cash Received \$ \_\_\_\_\_

Overpayments Applied \$ \_\_\_\_\_

Transfer to \_\_\_\_\_ Liens \$ \_\_\_\_\_

Other \$ \_\_\_\_\_

\$ \_\_\_\_\_

Balance December 31, 2010 \$ \_\_\_\_\_

---

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## SCHEDULE OF SEWER LIENS

Balance December 31, 2009 \$ \_\_\_\_\_

Increased by:

Transfers from Accounts Receivable \$ \_\_\_\_\_

Penalties and Costs \$ \_\_\_\_\_

Other \$ \_\_\_\_\_

\$ \_\_\_\_\_

Decreased by:

Collections - Cash Received \$ \_\_\_\_\_

Due from Current Fund \_\_\_\_\_

Other - Cancelled \$ \_\_\_\_\_

\$ \_\_\_\_\_

Balance December 31, 2010 \$ \_\_\_\_\_

# DEFERRED CHARGES

## -MANDATORY CHARGES ONLY-

### SEWER UTILITY FUND

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

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

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

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

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

### JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

<u>In favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	Appropriated for in Budget of Year 2011
1. _____	_____	_____	\$ _____	_____
2. _____	_____	_____	\$ _____	_____
3. _____	_____	_____	\$ _____	_____
4. _____	_____	_____	\$ _____	_____



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

## SEWER UTILITY ASSESSMENT BONDS

	Debit	Credit	2011 Debt Service
Outstanding, January 1, 2010	XXXXXXX		
Issued	XXXXXXX		
Paid		XXXXXXX	
Outstanding, December 31, 2010		XXXXXXX	
2011 Bond Maturities - Assessment Bonds			
2011 Interest on Bonds *			
<b>SEWER UTILITY CAPITAL BONDS</b>			
Outstanding, January 1, 2010	XXXXXXX	2,825,000.00	
Issued	XXXXXXX		
Paid	25,000.00	XXXXXXX	
Outstanding, December 31, 2010	2,800,000.00	XXXXXXX	
	2,825,000.00	2,825,000.00	
2011 Bond Maturities - Capital Bonds			\$ 25,000.00
2011 Interest on Bonds *		\$ 121,968.75	

## INTEREST ON BONDS - SEWER UTILITY BUDGET

2011 Interest on Bonds (*Items)	\$ 121,968.75	
Less: Interest Accrued to 12/31/2010 (Trial Balance)	\$ 61,250.00	
Subtotal	\$ 60,718.75	
Add: Interest to be Accrued as of 12/31/2011	\$ 60,718.75	
Required Appropriation 2011		\$ 121,437.50

## LIST OF BONDS ISSUED DURING 2010

Purpose	2011 Maturity	Amount Issued	Date of Issue	Interest Rate

# SCHEDULE OF LOANS ISSUED AND OUTSTANDING

## AND 2011 DEBT SERVICE FOR LOANS

### SEWER UTILITY LOAN

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

### INTEREST ON LOANS - SEWER UTILITY BUDGET

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

### LIST OF LOANS ISSUED DURING 2010

Purpose	2011 Maturity	Amount Issued	Date of Issue	Interest Rate
NONE				

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

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

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

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

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

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

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

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

(Do not crowd - add additional sheets)

DEBT SERVICE FOR UTILITY ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2010	Date of Maturity	Rate of Interest	2011 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest * *	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
15.								

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

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

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

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

(Do not crowd - add additional sheets)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Lease Obligation Outstanding 2010	2011 Budget Requirement	
		For Principal	For Interest/Fees
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)

# **SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY CAPITAL FUND)**

IMPROVEMENTS  Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2010		2010 Authorizations	Prior Year Encumbrances Cancelled	Expended	Authorizations Canceled	Balance - December 31, 2010	
	Funded	Unfunded					Funded	Unfunded
Improvement to Sanitary Sewer System	439,930.82			10,000.00			449,930.82	
Total	439,930.82			10,000.00			449,930.82	

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

## SEWER UTILITY CAPITAL FUND

### SCHEDULE OF CAPITAL IMPROVEMENT FUND

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

## SEWER UTILITY CAPITAL FUND

### SCHEDULE OF DOWN PAYMENT ON IMPROVEMENTS - N/A

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

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

**UTILITIES ONLY**[illegible]

**SEWER UTILITY CAPITAL FUND**  
**STATEMENT OF CAPITAL SURPLUS**

YEAR - 2010

	Debit	Credit
Balance January 1, 2010	XXXXXXXX	
Premium on Sale of Bonds	XXXXXXXX	
Funded Improvement Authorizations Cancelled	XXXXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXXXX
		XXXXXXXX
Balance December 31, 2010		XXXXXXXX



# INSTRUCTIONS IN PREPARATION OF ANNUAL FINANCIAL STATEMENT OF 2010

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

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

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

## INDEX

- 1, 1a & 1b. Certification and Affidavit
  - 1c. Municipal Budget Local Examination Certification
  - 1d. Report of Federal and State Financial Assistance Expenditures of Awards
  2. Instructions and Certification
  - 3, 3a & 3b. Trial Balance - Current Fund
  4. Trial Balance - Public Assistance Fund
  5. Trial Balance - Federal and State Funds
  - 6 & 6b. Trial Balance - Trust Funds / Schedule of Trust Fund Reserves
  - 6a. Municipal Public Defender Certification - P.L. 1997, C. 256
  7. Analysis of Trust Assessment Cash and Investments Pledged to Liabilities and Surplus
  8. Trial Balance - Capital Fund
  - 9 & 9a. Cash Reconciliation
  10. Federal and State Grants Receivable
  - 11 & 11a. Appropriated Reserves for Federal and State Grants
  12. Unappropriated Reserves for Federal and State Grants
  13. Local District School Tax - Municipal Open Space Tax
  14. Regional School Tax - Regional High School Tax
  15. County Taxes Payable - Special District Taxes
  16. Reserves for State and Federal Aid for Library Services
  - 17 & 17a. General Budget Revenues
  17. Allocation of Current Tax Collections
  18. General Budget Appropriations
  18. Emergency Appropriations for Local District School Purposes
  19. Results of 2010 Operation - Current Fund
  20. Schedule of Miscellaneous Revenues Not Anticipated
  21. Surplus Account and Analysis of Balance
  22. Current Tax Levy
  - 22a. Accelerated Tax Sale/Tax Levy Sale Chapter 99 To Calculate Underlying Tax Collection Rate for 2008
  23. Due from/to State of New Jersey for Senior Citizens and Veterans Deductions
  24. Reserve for Tax Appeals Pending (N.J.S.A. 54:3-37)
  25. Municipal Budget - Computation of "Reserve for Uncollected Taxes" and "Amount to be Raised by Taxation"
  - 25a. Accelerated Tax Sale - Chapter 99. Calculation to Utilize Proceeds in Current Budget as Deduction to Reserve for Uncollected Taxes Appropriation.
  26. Delinquent Taxes and Tax Title Liens
  27. Foreclosed Property; Contract Sales; Mortgage Sales
  28. Deferred Charges and List of Judgments - Current
  29. Emergency - Tax Map; Revaluation; Master Plan; Revisions and Codification of Ordinance; Drainage Maps for Flood Control; Preliminary Studies, etc. for Sanitary Sewer Systems, Municipal Consolidation Act; Flood or Hurricane Damage
  30. Emergency - Damage to Roads and Bridges by Snow, Ice, etc.; Public Exigencies Caused by Civil Disturbances
  - 31 & 31a. Summary Statement of Debt Service Requirements - Municipal (or County)
  32. Summary Statement of Debt Service Requirements - School - Type I and Current
  33. Debt Service for Notes (Other than Assessment Notes)
  - 34 & 34a. Debt Service for Assessment Notes / Schedule of Capital Lease Program Obligations
  - 35 & 35a. Improvement Authorizations
  36. Capital Improvement Fund
  37. Down Payment
  37. Capital Improvements Authorized in 2010
  38. General Capital Surplus, Bond Covenants
  39. Required Information (N.J.S.A. 52:27BB-55 as amended by Chap. 211, P.L. 1981)
- ## UTILITIES ONLY
40. Instructions
  - 41 & 55. Trial Balance - Utility Fund
  - 42 & 56. Trial Balance - Utility Assessment Trust Funds
  - 43 & 57. Analysis of Utility Assessment Trust Cash and Investments Pledged to Liabilities and Surplus
  - 44 & 58. Utility Revenues and Appropriations
  - 45 & 59. 2010 Utility Operations
  - 46 & 60. Results of Operation, Operating Surplus and Analysis
  - 47 & 61. Utility Accounts Receivable; Utility Liens
  - 48 & 62. Deferred Charges and List of Judgments - Utility
  - 49 & 63. Summary Statement of Debt Service Requirements
  - 49a & 63a. Summary Statement of Loan Requirements
  - 50 & 64. Debt Service for Utility Notes (Other than Utility Assessment Notes)
  - 51 & 65. Debt Service for Utility Assessment Notes
  - 51a & 65a. Schedule of Capital Lease Program Obligations
  - 52 & 66. Improvement Authorizations (Utility Capital)
  - 53 & 67. Capital Improvement Fund and Down Payments
  - 54 & 68. Utility Capital Improvements Authorized in 2010; Utility Capital Surplus