



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

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

AS AT DECEMBER 31, 2008

Title of Accounts	Debit	Credit
<b>NOT APPLICABLE</b>		

(DO NOT CROWD - ADD ADDITIONAL SHEETS)

**ANALYSIS OF \_\_\_\_\_ UTILITY ASSESSMENT CASH AND INVESTMENTS  
PLEGGED TO LIABILITIES AND SURPLUS**

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2007	Receipts					Disbursements	Balance Dec. 31, 2008
		Assessment and Liens	Current Budget					
Assessment Serial Bond Issues:	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
								-
								-
		N/A						-
								-
Assessment Bond Anticipation Notes Issues:	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
								-
								-
								-
								-
Other Liabilities								-
Trust Surplus								-
*Less Assets "Unfinanced"	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
								-
								-
								-
	-	-	-	-	-	-	-	-

\* Show as red figure

# STATEMENT OF WATER / SEWER UTILITY BUDGET - 2008

## BUDGET REVENUES

Source	Budget	Realized in Cash	Excess or (Deficit)
Operating Surplus Anticipated 01	48,570.00	48,570.00	-
Operating Surplus Anticipated with Consent of Director of Local Govt. Services 02			-
SEWER RENTS	575,500.00	579,619.17	4,119.17
WATER RENTS	305,500.00	318,175.38	12,675.38
			-
			-
			-
			-
Added by N.J.S. 40A:4-87: (List)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
			-
Subtotal	929,570.00	946,364.55	16,794.55
Deficit (General Budget)** 06			-
07	929,570.00	946,364.55	16,794.55

\*\*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:	XXXXXXXXXX
Adopted Budget	929,570.00
Added by N.J.S. 40A:4-87	
Emergency	
Total Appropriations	929,570.00
Add: Overexpenditures (See Footnote)	
Total Appropriations and Overexpenditures	929,570.00
Deduct Expenditures:	
Paid or Charged	851,230.31
Reserved	78,312.07
Surplus (General Budget) **	
Total Expenditures	929,542.38
Unexpended Balances Canceled (See Footnote)	27.62

**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 2008 OPERATION WATER / SEWER UTILITY

Note: Section 1 of this sheet is required to be filled out ONLY IF the 2008 Water / Sewer Utility Budget contained either an item of revenue "Deficit (General Budget)" or an item of appropriation "Surplus (General Budget)"  
Section 2 should be filled out in every case.

### SECTION 1:

Revenue Realized:	XXXXXXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")		
Miscellaneous Revenue Not Anticipated		
2007 Appropriation Reserves Canceled* (Excess Revenue Realized)		
Total Revenue Realized		-
Expenditures:	XXXXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXXXX	
Paid or Charged		
Reserved		
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Overexpenditure of Appropriation Reserves		
Total Expenditures		-
Less: Deferred Charges Included In Above "Total Expenditures"		
Total Expenditures - As Adjusted		-
Excess		-
Budget Appropriation - Surplus (General Budget) ** Balance of "Results of 2008 Operation"		
Remainder = ("Excess in Operations" - Sheet 60)		
Deficit		-
Anticipated Revenue - Deficit (General Budget) ** Balance of "Results of 2008 Operation"		
Remainder = ("Operating Deficit - to Trial Balance" - Sheet 60)		

### SECTION 2:

The following Item of "2007 Appropriation Reserves Canceled in 2008" Is Due to the Current Fund TO THE EXTENT OF the amount Received and Due from the General Budget of 2007 for an Anticipated Deficit in the Sewer Utility for 2007:

2007 Appropriation Reserves Canceled in 2008	11,685.36	
Less: Anticipated Deficit in 2007 Budget - Amount Received and Due from Current Fund - If none, enter "None"		
* Excess (Revenue Realized)		11,685.36

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

## RESULTS OF 2008 OPERATIONS - WATER / SEWER UTILITY

	Debit	Credit
Excess of anticipated Revenues	XXXXXXXXXX	16,794.55
Unexpended Balances of Appropriations	XXXXXXXXXX	27.62
Miscellaneous Revenues Not Anticipated	XXXXXXXXXX	33,441.25
Unexpended Balances of 2007 Appropriation Reserves*	XXXXXXXXXX	11,685.36
Encumbrances Cancelled		3,553.11
Accounts Payable Cancelled		
Cancellation of Stale Dated Checks		
Deficit in Anticipated Revenue		XXXXXXXXXX
Refund of Prior Year Revenue		
Operating Deficit - to Trial Balance	XXXXXXXXXX	-
Excess in Operations - to Operating Surplus	65,501.89	XXXXXXXXXX
	65,501.89	65,501.89

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

### OPERATING SURPLUS - WATER / SEWER UTILITY

	Debit	Credit
Balance January 1, 2008	XXXXXXXXXX	514,790.05
Excess in Results of 2008 Operations	XXXXXXXXXX	65,501.89
Amount Appropriated in 2008 Budget - Cash	48,570.00	XXXXXXXXXX
Amount Appropriated in 2008 Budget with Prior Written Consent of Director of Local Government Services		XXXXXXXXXX
Balance December 31, 2008	531,721.94	XXXXXXXXXX
	580,291.94	580,291.94

### ANALYSIS OF BALANCE DECEMBER 31, 2008 (FROM WATER / SEWER UTILITY - TRIAL BALANCE)

Cash		739,213.21
Investments		
Interfund Accounts Receivable		
Subtotal		739,213.21
Deduct Cash Liabilities Marked with "C" on Trial Balance		207,491.27
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		531,721.94
Other Assets Pledged to Operating Surplus *		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		-
		531,721.94

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

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

**SCHEDULE OF WATER / SEWER UTILITY ACCOUNTS RECEIVABLE**

Balance December 31, 2007		<u>\$ 39,967.51</u>
Increased by:		
Water / Sewer Rents Levied		<u>\$ 907,470.25</u>
Decreased by:		
Collections	<u>\$ 897,794.55</u>	
Overpayments applied	_____	
Transfer to _____ Liens	_____	
Other	_____	
		<u>\$ 897,794.55</u>
Balance December 31, 2008		<u>\$ 49,643.21</u>

**SCHEDULE OF WATER / SEWER UTILITY LIENS**

NOT APPLICABLE

Balance December 31, 2007		_____
Increased by:		
Transfers from Accounts Receivable	_____	
Penalties and Costs	_____	
Other	_____	
		<u>\$ -</u>
Decreased by:		
Collections	_____	
Other	_____	
		<u>\$ -</u>
Balance December 31, 2008		<u>\$ -</u>

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

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

<u>Caused By</u>	Amount Dec. 31, 2007 per Audit <u>Report</u>	Amount in 2008 <u>Budget</u>	Amount Resulting from 2008	Balance as at Dec. 31, 2008
1. Emergency Authorization - Municipal *				\$ -
2. Emergency Authorizations - Schools				\$ -
3. _____				\$ -
4. _____				\$ -
5. _____				\$ -
6. _____				\$ -
7. _____				\$ -
8. _____				\$ -
9. _____				\$ -
10. _____				\$ -

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

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

<u>Date</u>	<u>Purpose</u>	<u>Amount</u>
1. _____	N/A	_____
2. _____	_____	_____
3. _____	_____	_____
4. _____	_____	_____
5. _____	_____	_____

**JUDGMENTS 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 <u>Year 2009</u>
1. _____		N/A	_____	_____
2. _____	_____	_____	_____	_____
3. _____	_____	_____	_____	_____
4. _____	_____	_____	_____	_____



**SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2009 DEBT SERVICE FOR BONDS  
UTILITY ASSESSMENT BONDS**

NOT APPLICABLE	Debit	Credit	2009 Debt Service
Outstanding January 1, 2008	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding December 31, 2008	-	XXXXXXXXXX	
	-	-	
2009 Bond Maturities - Assessment Bonds			
2009 Interest on Bonds *			
<b>UTILITY CAPITAL BONDS</b>			
Outstanding January 1, 2008	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
NOT APPLICABLE			
Outstanding December 31, 2008	-	XXXXXXXXXX	
	-	-	
2009 Bond Maturities - Capital Bonds			
2009 Interest on Bonds *			

**INTEREST ON BONDS - UTILITY BUDGET**

2009 Interest on Bonds *(Items)	\$	-
Less: Interest Accrued to 12/31/08 (Trial Balance)		
Subtotal		-
Add: Interest to be Accrued as of 12/31/09		
Required Appropriation 2009		-

**LIST OF BONDS ISSUED DURING 2008**

Purpose	2009 Maturity	Amount Issued	Date of Issue	Interest Rate
	N/A			
Total	-	-		

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2009 DEBT SERVICE FOR LOANS  
WATER/SEWER UTILITY FHA LOAN**

	Debit	Credit	2009 Debt Service
Outstanding January 1, 2008	XXXXXXXX	446,097.72	
Issued	XXXXXXXX		
Paid	28,446.93	XXXXXXXX	
Outstanding December 31, 2008	417,650.79	XXXXXXXX	
	446,097.72	446,097.72	
2009 Loan Maturities			\$ 29,596.12
2009 Interest on Loans *		\$ 20,142.05	
<b>LOAN</b>			
Outstanding January 1, 2008	XXXXXXXX		
Issued	XXXXXXXX		
Paid		XXXXXXXX	
Outstanding December 31, 2008	-	XXXXXXXX	
	-	-	
2009 Loan Maturities			
2009 Interest on Loans *			

**INTEREST ON LOANS - WATER/SEWER UTILITY BUDGET**

2009 Interest on Loans (*Items)	\$ 20,142.05	
Less: Interest Accrued to 12/31/2008 (Trial Balance)	\$ 9,942.91	
Subtotal	\$ 10,199.14	
Add: Interest to be Accrued as of 12/31/2009	\$ 9,531.61	
Required Appropriation 2009		\$ 19,730.75

**LIST OF LOANS ISSUED DURING 2008**

Purpose	2009 Maturity	Amount Issued	Date of Issue	Interest Rate
		N/A		
Total	\$ -	\$ -		

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

Title or Purpose of Issue	Original Amount Issued	Original Date of Issued *	Amount of Note Outstanding Dec. 31, 2008	Date of Maturity	Rate of Interest	2009 Budget Requirement		
						For Principal	For Interest **	
1.							-	
2.		N/A						
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

Sheet 64

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 2006 or prior require one legal payable installment to be budgeted if it is contemplated that such notes will be renewed in 2009 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 - _____ UTILITY BUDGET	
2009 Interest on Notes	
Less: Interest Accrued to 12/31/08 (Trial Balance)	
Subtotal	
Add: Interest to be Accrued as of 12/31/09	
Required Appropriation - 2009	

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

# DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issued *	Amount of Note Outstanding Dec. 31, 2008	Date of Maturity	Rate of Interest	2009 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1.								
2.								
3.								
4.			N/A					
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
15.	\$ -		\$ -			\$ -	\$ -	

Sheet 65

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, 2006 or prior must be appropriated in full in the 2009 Dedicated Utility Assessment Budget or written intent of permanent financing submitted.

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

## SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Lease Obligation Outstanding Dec. 31, 2008	2009 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

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS ( UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by code number.	Balance - January 1, 2008		2008 Authorizations			Expended	Authorizations Canceled	Balance - December 31, 2008	
	Funded	Unfunded						Funded	Unfunded
Total	70000 -	-	-	-	-	-	-	-	-

Sheet 66

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

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

	Debit	Credit
Balance - January 1, 2008	XXXXXXXXXX	78,750.00
Received from 2008 Budget Appropriation*	XXXXXXXXXX	
	XXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXXX	
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance - December 31, 2008	78,750.00	XXXXXXXXXX
	78,750.00	78,750.00

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

	Debit	Credit
Balance - January 1, 2008	XXXXXXXXXX	
Received from 2008 Budget Appropriation*	XXXXXXXXXX	
Received from 2008 Emergency Appropriation*	XXXXXXXXXX	
N/A		
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance - December 31, 2008		XXXXXXXXXX
	-	-

\* The full amount of the 2008 budget appropriation should be transferred to this account unless the balance of the appropriation is permitted to lapse.

**WATER / SEWER UTILITY FUND  
CAPITAL IMPROVEMENT AUTHORIZED IN 2008  
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 2008 or Prior Years
	-	-	-	-

**WATER / SEWER UTILITY CAPITAL FUND  
STATEMENT OF CAPITAL SURPLUS  
YEAR 2008**

	Debit	Credit
Balance - January 1, 2008	XXXXXXXXXX	87,312.69
Premium on Sale of Bonds	XXXXXXXXXX	
Funded Improvement Authorizations Canceled	XXXXXXXXXX	
Various Reserves Canceled		
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
Appropriated to 2008 Budget Revenue		XXXXXXXXXX
Balance - December 31, 2008	87,312.69	XXXXXXXXXX
	\$ 87,312.69	\$ 87,312.69







**ANALYSIS OF \_\_\_\_\_ UTILITY ASSESSMENT CASH AND INVESTMENTS  
PLEGDED TO LIABILITIES AND SURPLUS**

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2007	Receipts					Disbursements	Balance Dec. 31, 2008
		Assessment and Liens	Operating Budget					
Assessment Serial Bond Issues:	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
								-
								-
								-
								-
								-
Assessment Bond Anticipation Notes Issues:	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
								-
								-
								-
								-
Other Liabilities								-
Trust Surplus								-
*Less Assets "Unfinanced" *	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
								-
								-
								-
	-	-	-	-	-	-	-	-

Sheet 57A

\* Show as red figure

**STATEMENT OF SWIMMING POOL UTILITY BUDGET - 2008**  
**BUDGET REVENUES**

Source	Budget	Realized in Cash	Excess or (Deficit)
Operating Surplus Anticipated <b>01</b>			-
Operating Surplus Anticipated with Consent of Director of Local Govt. Services <b>02</b>			-
Membership Fees			-
Day Passes			-
			-
			-
			-
Added by N.J.S. 40A:4-87: (List)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
			-
			-
Subtotal	-	-	-
Deficit (General Budget)** <b>06</b>			-
			-
	-	-	-

\*\*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:	XXXXXXXXXX
Adopted Budget	
Added by N.J.S. 40A:4-87	
Emergency	
Total Appropriations	-
Add: Overexpenditures (See Footnote)	
Total Appropriations and Overexpenditures	-
Deduct Expenditures:	
Paid or Charged	
Reserved	
Surplus (General Budget) **	
Total Expenditures	-
Unexpended Balances Canceled (See Footnote)	-

**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"



## RESULTS OF 2008 OPERATIONS - SWIMMING POOL

	Debit	Credit
Excess of anticipated Revenues	XXXXXXXXXX	
Unexpended Balances of Appropriations	XXXXXXXXXX	
Miscellaneous Revenues Not Anticipated - (Interest Income)	XXXXXXXXXX	
Unexpended Balances of 2007 Appropriation Reserves*	XXXXXXXXXX	-
Deficit in Anticipated Revenue	-	XXXXXXXXXX
Bank service charge		
Operating Deficit - to Trial Balance	XXXXXXXXXX	-
Excess in Operations - to Operating Surplus	-	XXXXXXXXXX
* See restriction in amount on Sheet 59, SECTION 2	-	-

## OPERATING SURPLUS - SWIMMING POOL UTILITY

	Debit	Credit
Balance January 1, 2008	XXXXXXXXXX	8,810.80
Excess in Results of 2008 Operations	XXXXXXXXXX	
Amount Appropriated in 2008 Budget - Cash		XXXXXXXXXX
Amount Appropriated in 2008 Budget with Prior Written Consent of Director of Local Government Services		XXXXXXXXXX
Anticipated in Current Fund as anticipated Revenue	8,810.80	
Balance December 31, 2008	-	XXXXXXXXXX
	8,810.80	8,810.80

## ANALYSIS OF BALANCE DECEMBER 31, 2008 (FROM SWIMMING POOL UTILITY - TRIAL BALANCE)

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

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

Balance December 31, 2007		<u>                    </u>
Increased by:		
Sewer Rents Levied		<u>                    </u>
Decreased by:		
Collections	<u>                    </u>	
Overpayments applied	<u>                    </u>	
Transfer to _____ Liens	<u>                    </u>	
Other	<u>                    </u>	
		<u>\$                    -</u>
Balance December 31, 2008		<u>\$                    -</u>

# SCHEDULE OF SWIMMING POOL UTILITY LIENS

Balance December 31, 2007		<u>                    </u>
Increased by:		
Transfers from Accounts Receivable	<u>                    </u>	
Penalties and Costs	<u>                    </u>	
Other	<u>                    </u>	
		<u>\$                    -</u>
Decreased by:		
Collections	<u>                    </u>	
Other	<u>                    </u>	
		<u>\$                    -</u>
Balance December 31, 2008		<u>\$                    -</u>

**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)

<u>Caused By</u>	Amount Dec. 31, 2007 per Audit <u>Report</u>	Amount in 2008 <u>Budget</u>	Amount Resulting from 2008	Balance as at <u>Dec. 31, 2008</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**

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

**JUDGMENTS 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 <u>Year 2009</u>
1. _____	_____	_____	_____	_____
2. _____	_____	_____	_____	_____
3. _____	_____	_____	_____	_____
4. _____	_____	_____	_____	_____



**SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2009 DEBT SERVICE FOR BONDS  
SWIMMING POOL UTILITY ASSESSMENT BONDS**

	Debit	Credit	2009 Debt Service
Outstanding January 1, 2008	XXXXXXXX		
Issued	XXXXXXXX		
Paid		XXXXXXXX	
Outstanding December 31, 2008	-	XXXXXXXX	
	-	-	
2009 Bond Maturities - Assessment Bonds			
2009 Interest on Bonds *			
<b>SWIMMING POOL UTILITY CAPITAL BONDS</b>			
Outstanding January 1, 2008	XXXXXXXX		
Issued	XXXXXXXX		
Paid		XXXXXXXX	
Outstanding December 31, 2008	-	XXXXXXXX	
	-	-	
2009 Bond Maturities - Capital Bonds			
2009 Interest on Bonds *			

**INTEREST ON BONDS - SWIMMING POOL UTILITY BUDGET**

2009 Interest on Bonds (*Items)	
Less: Interest Accrued to 12/31/08 (Trial Balance)	
Subtotal	-
Add: Interest to be Accrued as of 12/31/09	
Required Appropriation 2009	-

**LIST OF BONDS ISSUED DURING 2008**

Purpose	2009 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	-	-		