

STATEMENT OF WATER UTILITY BUDGET - 2009
BUDGET REVENUES

Source	Budget	Realized in Cash	Excess or (Deficit)
Operating Surplus Anticipated 91301-		-	-
Operating Surplus Anticipated with Consent of Director of Local Govt. Services 91302-			-
Rents 91303-			-
Fire Hydrant Service 91304-			-
Miscellaneous 91305-			-
			-
			-
			-
Added by N.J.S. 40A:4-87: (List)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
			-
Subtotal	-	-	-
Deficit (General Budget)** 91306-			-
	-	-	-

**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 45.

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"

STATEMENT OF 2009 OPERATION WATER UTILITY

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

Section 2 should be filled out in every case.

SECTION 1:

Revenue Realized:	XXXXXXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")		
Miscellaneous Revenue Not Anticipated		
2008 Appropriation Reserves Canceled*		
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 2009 Operation"		
Remainder = ("Excess in Operations" - Sheet 46)		
Deficit		-
Anticipated Revenue - Deficit (General Budget) **		
Balance of "Results of 2009 Operation"		
Remainder = ("Operating Deficit - to Trial Balance" - Sheet 46)		

SECTION 2:

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

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

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

RESULTS OF 2009 OPERATIONS - WATER UTILITY

	Debit	Credit
Excess of anticipated Revenues	XXXXXXXXXX	
Unexpended Balances of Appropriations	XXXXXXXXXX	-
Miscellaneous Revenues Not Anticipated	XXXXXXXXXX	
Unexpended Balances of 2008 Appropriation Reserves*	XXXXXXXXXX	-
Deficit in Anticipated Revenue	-	XXXXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXXXX	-
Excess in Operations - to Operating Surplus	-	XXXXXXXXXX
* See restriction in amount on Sheet 45, SECTION 2	-	-

OPERATING SURPLUS - WATER UTILITY

	Debit	Credit
Balance January 1, 2009	XXXXXXXXXX	
Excess in Results of 2009 Operations	XXXXXXXXXX	-
Amount Appropriated in 2009 Budget - Cash	-	XXXXXXXXXX
Amount Appropriated in 2009 Budget with Prior Written Consent of Director of Local Government Services		XXXXXXXXXX
Balance December 31, 2009	-	XXXXXXXXXX
	-	-

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

Cash		-
Investments		
Prepaid Payroll		
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 2010 BUDGET.

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

SCHEDULE OF WATER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2008		_____
Increased by:		
Water Rents Levied		_____
Decreased by:		
Collections	\$ -	_____
Overpayments applied		_____
Transfer to Water Liens		_____
Other		_____
		\$ -
Balance December 31, 2009		\$ -

SCHEDULE OF WATER UTILITY LIENS

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

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

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

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

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

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

<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>	<u>Appropriated for in Budget of Year 2010</u>
1. _____	_____	_____	_____	_____
2. _____	_____	_____	_____	_____
3. _____	_____	_____	_____	_____
4. _____	_____	_____	_____	_____

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

	Debit	Credit	2010 Debt Service
Outstanding January 1, 2009	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding December 31, 2009	-	XXXXXXXXXX	
	-	-	
2010 Bond Maturities - Assessment Bonds			
2010 Interest on Bonds *			
GENERAL OBLIGATION LOAN / WATER UTILITY CAPITAL BONDS			
Outstanding January 1, 2009	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding December 31, 2009	-	XXXXXXXXXX	
	-	-	
2010 Bond Maturities - Capital Bonds			
2010 Interest on Bonds *			

INTEREST ON BONDS - WATER UTILITY BUDGET

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

LIST OF BONDS ISSUED DURING 2009

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

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING
AND 2010 DEBT SERVICE FOR LOANS
WATER UTILITY _____ LOAN**

	Debit	Credit	2010 Debt Service
Outstanding January 1, 2009	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding December 31, 2009	-	XXXXXXXXXX	
	-	-	
2010 Loan Maturities			
2010 Interest on Loans *			
WATER UTILITY _____ LOAN			
Outstanding January 1, 2009	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding December 31, 2009	-	XXXXXXXXXX	
	-	-	
2010 Loan Maturities			
2010 Interest on Loans *			

INTEREST ON LOANS - WATER UTILITY BUDGET

2010 Interest on Loans *	\$ -
Less: Interest Accrued to 12/31/2009 (Trial Balance)	
Subtotal	\$ -
Add: Interest to be Accrued as of 12/31/2010	
Required Appropriation 2010	\$ -

LIST OF LOANS ISSUED DURING 2009

Purpose	2010 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	\$ -	\$ -		

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

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

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

Important: If there is more than one utility in the municipality, identify each note.
 Memo: Designate all "Capital Notes" issued under N.J.S. 40A:2-8(b) with "C". Such notes must be retired at the rate of 20% of the original amount issued annually.

* See Sheet 33 for clarification of "Original Date of Issue".
 All notes with an original date of issue of 2007 or prior require one legal payable installment to be budgeted if it is contemplated that such notes will be renewed in 2010 or written intent of permanent financing submitted.

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

(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, 2009	Date of Maturity	Rate of Interest	2010 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
15.	-						-	

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

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

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

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

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

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

80051-01
80051-02

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by code number.	Balance - January 1, 2009		2009 Authorizations	Expended	Authorizations Canceled	Balance - December 31, 2009	
	Funded	Unfunded				Funded	Unfunded
Total	7000	-	-	-	-	-	-

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

WATER UTILITY CAPITAL FUND
SCHEDULE OF CAPITAL IMPROVEMENT FUND

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

WATER UTILITY CAPITAL FUND
SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

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

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2009 or Prior Years
	-	-	-	-

**WATER UTILITY CAPITAL FUND
STATEMENT OF CAPITAL SURPLUS**

YEAR 2009

	Debit	Credit
Balance - January 1, 2009	XXXXXXXXXX	
Premium on Sale of Bonds	XXXXXXXXXX	
Funded Improvement Authorizations Canceled	XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
Appropriated to 2009 Budget Revenue		XXXXXXXXXX
Balance - December 31, 2009	-	XXXXXXXXXX
	\$ -	\$ -

**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, 2008	Receipts				Disbursements	Balance Dec. 31, 2009
		Assessment and Liens	Current Budget				
Assessment Serial Bond Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
							-
							-
		N/A					-
							-
							-
Assessment Bond Anticipation Notes Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
							-
							-
							-
							-
Other Liabilities							-
Trust Surplus							-
*Less Assets "Unfinanced"	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
							-
							-
							-
							-

* Show as red figure

STATEMENT OF WATER / SEWER UTILITY BUDGET - 2009

BUDGET REVENUES

Source	Budget	Realized in Cash	Excess or (Deficit)
Operating Surplus Anticipated 01	118,613.00	118,613.00	-
Operating Surplus Anticipated with Consent of Director of Local Govt. Services 02			-
SEWER RENTS	565,000.00	586,279.97	21,279.97
WATER RENTS	305,000.00	309,775.97	4,775.97
			-
			-
			-
Added by N.J.S. 40A:4-87: (List)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
			-
Subtotal	988,613.00	1,014,668.94	26,055.94
Deficit (General Budget)** 06			-
07	988,613.00	1,014,668.94	26,055.94

**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	988,613.00
Added by N.J.S. 40A:4-87	
Emergency	
Total Appropriations	988,613.00
Add: Overexpenditures (See Footnote)	
Total Appropriations and Overexpenditures	988,613.00
Deduct Expenditures:	
Paid or Charged	844,105.87
Reserved	44,476.46
Surplus (General Budget) **	100,000.00
Total Expenditures	988,582.33
Unexpended Balances Canceled (See Footnote)	30.67

FOOTNOTES - RE: OVEREXPENDITURES:

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

RE: UNEXPENDED BALANCES CANCELED:

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

STATEMENT OF 2009 OPERATION WATER / SEWER UTILITY

Note: Section 1 of this sheet is required to be filled out ONLY IF the 2009 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)")	1,014,668.94	
Miscellaneous Revenue Not Anticipated	217,986.82	
2008 Appropriation Reserves Canceled* (Excess Revenue Realized)	60,262.80	
Total Revenue Realized		1,292,918.56
Expenditures:	XXXXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXXXX	
Paid or Charged	844,105.87	
Reserved	44,476.46	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Overexpenditure of Appropriation Reserves		
Total Expenditures	888,582.33	
Less: Deferred Charges Included In Above "Total Expenditures"		
Total Expenditures - As Adjusted		888,582.33
Excess		404,336.23
Budget Appropriation - Surplus (General Budget) ** Balance of "Results of 2009 Operation"	100,000.00	
Remainder = ("Excess in Operations" - Sheet 60)	304,336.23	
Deficit		-
Anticipated Revenue - Deficit (General Budget) ** Balance of "Results of 2009 Operation"		
Remainder = ("Operating Deficit - to Trial Balance" - Sheet 60)		

SECTION 2:

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

2008 Appropriation Reserves Canceled in 2009	60,262.80	
Less: Anticipated Deficit in 2008 Budget - Amount Received and Due from Current Fund - If none, enter "None"		
* Excess (Revenue Realized)		60,262.80

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

RESULTS OF 2009 OPERATIONS - WATER / SEWER UTILITY

	Debit	Credit
Excess of anticipated Revenues	XXXXXXXXXX	26,055.94
Unexpended Balances of Appropriations	XXXXXXXXXX	30.67
Miscellaneous Revenues Not Anticipated	XXXXXXXXXX	217,986.82
Unexpended Balances of 2008 Appropriation Reserves*	XXXXXXXXXX	60,262.80
Encumbrances Cancelled		
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	304,336.23	XXXXXXXXXX
* See restriction in amount on Sheet 59, SECTION 2	304,336.23	304,336.23

OPERATING SURPLUS - WATER / SEWER UTILITY

	Debit	Credit
Balance January 1, 2009	XXXXXXXXXX	531,721.94
Excess in Results of 2009 Operations	XXXXXXXXXX	304,336.23
Amount Appropriated in 2009 Budget - Cash	118,613.00	XXXXXXXXXX
Amount Appropriated in 2009 Budget with Prior Written Consent of Director of Local Government Services		XXXXXXXXXX
Balance December 31, 2009	717,445.17	XXXXXXXXXX
	836,058.17	836,058.17

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

Cash		884,404.17
Investments		
Interfund Accounts Receivable		
Subtotal		884,404.17
Deduct Cash Liabilities Marked with "C" on Trial Balance		166,959.00
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		717,445.17
Other Assets Pledged to Operating Surplus *		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		-
		717,445.17

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

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