

**ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2011  
(UNAUDITED)**

POPULATION LAST CENSUS 3,055  
NET VALUATION TAXABLE 2011 197,453,576  
MUNICODE 0823

**FIVE DOLLARS PER DAY PENALTY IF NOT FILED BY:  
COUNTIES - JANUARY 26, 2012  
MUNICIPALITIES - FEBRUARY 10, 2012**

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

Borough of Woodbury Heights, County of Gloucester

**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 \_\_\_\_\_  
Name Michael J. Welding  
Title Registered Municipal Accountant  
Email mwelding@bowmanllp.com

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

**REQUIRED CERTIFICATION BY THE CHIEF FINANCIAL OFFICER:**

I hereby certify that I am responsible for filing this verified Annual Financial Statement, which I have not prepared 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, Victoria Holmstrom, am the Chief Financial Officer, License # N-884, of the Borough of Woodbury Heights, County of Gloucester 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, 2011, completely in compliance with N.J.S. 40A:5-12, as amended. I also give complete assurances as to the veracity of required information included herein, needed prior to certification by the Director of Local Government Services, including the verification of cash balances as of December 31, 2011.

Signature \_\_\_\_\_  
Title Chief Financial Officer  
Address 500 Elm Avenue, Woodbury Heights, New Jersey 08097  
Phone Number 856-848-2832  
Fax Number 856-848-2381  
Email vikki@bwhnj.com

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

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

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

I have prepared the post-closing trial balances, related statements and analyses included in the accompanying Annual Financial Statement from the books of account and records made available to me by the **Borough** of **Woodbury Heights** as of December 31, 2011 and have applied certain agreed-upon procedures thereon as promulgated by the Division of Local Government Services, solely to assist the Chief Financial Officer in connection with the filing of the Annual Financial Statement for the year then ended as required by N.J.S. 40A:5-12, as amended.

Because the agreed-upon procedures do not constitute an examination of accounts made in accordance with generally accepted auditing standards, I do not express an opinion on any of the post-closing trial balances, related statements and analyses. In connection with the agreed-upon procedures, ~~(except for circumstances as set forth below, no matters)~~ or (no matters) ~~{eliminate one}~~ came to my attention that caused me to believe that the Annual Financial Statement for the year ended December 31, 2011 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:**

Certified by me

This 24th day of February, 2012

**Michael J. Welding**

Registered Municipal Accountant

**Bowman & Company LLP**

(Firm Name)

**6 North Broad Street**

(Address)

**Woodbury, New Jersey 08096**

(Address)

**856-782-2892**

(Phone Number)

**mwelding@bowmanllp.com**

(Email)

**(856) 782-5092**

(Fax Number)

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

\_\_\_\_\_

The undersigned certifies that the municipality has compiled with the regulations governing revenues generated by uniform construction code fees and expenditures for construction code operations for fiscal year 2011 as required under N.J.A.C. 5:23-4.17.

Printed Name: \_\_\_\_\_

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

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

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

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

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

**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 a levy or appropriation "CAP" referendum.
10. The municipality will not apply for Transitional Aid for 2012.

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: Borough of Woodbury Heights

Chief Financial Officer: Victoria Holmstrom

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

Certificate #: N-884

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

**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: \_\_\_\_\_

22-2486057

Fed I.D. #

Borough of Woodbury Heights  
Municipality

Gloucester  
County

**Report of Federal and State Financial Assistance**

**Expenditures of Awards**

Fiscal Year Ending: December 31, 2011

	(1)	(2)	(3)
	Federal Programs Expended (administered by the State)	State Programs Expended	Other Federal Programs Expended
TOTAL	\$ <u>49,164.66</u>	\$ <u>119,628.50</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 year ending 12/31/03. Expenditures are defined in Section 205 of OMB A-133.

(1) Report expenditures from federal pass-through programs received directly from state governments. Federal pass-through funds can be identified by the Catalog of Federal Domestic Assistance (CFDA) number reported in the State's grant/contract agreements.

(2) Report expenditures from state programs received directly from state government or indirectly from pass-through entities. **Exclude state aid (I.e., CMPTRA, Energy Receipts tax, etc.) since there are no compliance requirements.**

(3) Report expenditures from federal programs received directly from the federal government or indirectly from entities other than state governments.

\_\_\_\_\_  
Signature Of Chief Financial Officer

\_\_\_\_\_  
Date

# IMPORTANT!

## READ INSTRUCTIONS

### INSTRUCTION

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

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

### CERTIFICATION

I hereby certify that there was no "utility fund" on the books of account and there was no utility owned and operated by the \_\_\_\_\_ of \_\_\_\_\_, County of \_\_\_\_\_ during the year 2011 and that sheets 40 to 68 are unnecessary.

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

Signature \_\_\_\_\_

Name \_\_\_\_\_

Title \_\_\_\_\_

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

#### NOTE:

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

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### MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2011

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2012 and filed with the County Board of Taxation on January 10, 2012 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of \$ \_\_\_\_\_.

\_\_\_\_\_  
SIGNATURE OF TAX ASSESSOR

Borough of Woodbury Heights  
MUNICIPALITY

Gloucester  
COUNTY



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

## POST CLOSING TRIAL BALANCE - CURRENT FUND (CONT'D)

AS AT DECEMBER 31, 2011

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

Title of Account	Debit	Credit
<b>Totals from Sheet 3</b>	1,717,227.22	-
<b>Cash Liabilities:</b>		
Appropriation Reserves		276,526.76
Due to State of New Jersey - Senior Citizens & Veterans Deductions		750.00
Local District School Tax Payable		10,000.98
Municipal Open Space Tax		-
Regional School Tax Payable		-
Regional High School Tax Payable		-
County Taxes Payable		-
Due County for Added and Omitted Taxes		2,971.54
Special District Taxes Payable		-
State Library Aid ( See Sheet 16 )		-
Encumbrances Payable		26,671.06
Accounts Payable		18,253.61
Prepaid Taxes		50,763.81
Tax Overpayments		47.00
Special Emergency Note		164,000.00
Due Federal & State Grant Fund		20,559.37
Due General Capital Fund		86,555.02
Due Trust Other Fund		25,127.78
Due Animal Control Fund		0.94
Reserve for Master Plan		66,454.30
<b>Sub-total Cash Liabilities</b>	<b>C</b>	748,682.17
Reserve for Receivables		437,638.60
School Taxes Deferred (Sheets 13& 14)		-
Fund Balance		530,906.45
<b>Total</b>	1,717,227.22	1,717,227.22

(Do not crowd - add additional sheets)













# MUNICIPAL PUBLIC DEFENDER CERTIFICATION

Public Law 1998, C. 256

Municipal Public Defender Expended Prior Year 2010: .....	(1)	\$	2,755.00
			x 25%
	(2)	\$	688.75

Municipal Public Defender Trust Cash Balance December 31, 2011: ..... (3) \$ \_\_\_\_\_ -

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

Amount in excess of the amount expended: 3 - (1 +2) = ..... \$ \_\_\_\_\_ NONE

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: \_\_\_\_\_ Victoria Holmstrom

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

Certificate #: \_\_\_\_\_ N-884

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

**Schedule of Trust Fund Reserves**

	Amount Dec. 31, 2010 per Audit Report	Receipts	Disbursements	Balance as at Dec. 31, 2011
1. <u>Escrow Deposits</u>	\$ 34,031.71	\$ 20,156.99	21,913.39	\$ 32,275.31
2. <u>Unemployment Compensation</u>	2,832.59	14,703.81	17,536.40	-
3. <u>Off Duty Police Employment</u>	0.85	63,298.93	60,451.96	2,847.82
4. <u>D.A.R.E.</u>	5,771.18	1,250.69	1,946.00	5,075.87
5. <u>Payroll</u>	10,525.94	2,065,428.04	2,059,082.83	16,871.15
6. <u>Tax Sale Premiums</u>	40,200.00	14,100.00	-	54,300.00
7. <u>Redemption of Tax Sale</u>	13,424.60	15,952.46	13,866.05	15,511.01
8. <u>Recycling Fees</u>	22,223.77	17,498.29		39,722.06
9. <u>Forfeited Funds</u>	2,755.99	4.75		2,760.74
10. <u>P.O.A.A.</u>	527.00			527.00
11. <u>West Jersey Avenue Park</u>	11,067.24	12,419.29	14,690.39	8,796.14
12. _____				-
13. _____				-
14. _____				-
15. _____				-
16. _____				-
17. _____				-
18. _____				-
19. _____				-
20. _____				-
21. _____				-
22. _____				-
23. _____				-
24. _____				-
25. _____				-
26. _____				-
27. _____				-
28. _____				-
29. _____				-
30. _____				-
<b>Totals:</b>	\$ 143,360.87	2,224,813.25	2,189,487.02	\$ 178,687.10

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

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2010	RECEIPTS					Disbursements	Balance Dec. 31, 2011
		Assessments and Liens	Current Budget					
Assessment Serial Bond Issues:		XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
								-
								-
								-
								-
								-
Assessment Bond Anticipation Note Issues:	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
								-
								-
								-
								-
Other Liabilities								-
Trust Surplus								-
Less Assets "Unfinanced"	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
								-
								-
								-
<b>Total</b>	-	-	-	-	-	-	-	-

Sheet 7



# POST CLOSING TRIAL BALANCE - GENERAL CAPITAL FUND

AS AT DECEMBER 31, 2011

Title of Account	Debit	Credit
Est. Proceeds Bonds and Notes Authorized	-	XXXXXXXXXX
Bonds and Notes Authorized but Not Issued	XXXXXXXXXX	-
Cash	523,781.56	
Deferred Charges	-	
Funded	2,050,000.00	
Unfunded	228,000.00	
Federal and State Aid Receivable	100,834.29	
Due from Current Fund	86,555.02	
Due to Grant Fund		3,353.13
Encumbrances Payable		1,500.00
General Capital Bonds		2,050,000.00
Assessment Serial Bonds		-
Bond Anticipation Notes		228,000.00
Assessment Notes		-
Improvement Authorizations - Funded		566,578.79
Improvement Authorizations - Unfunded		107,415.58
Capital Improvement Fund		29,521.23
Down Payments on Improvements		-
Capital Surplus		2,802.14
<b>Total</b>	<b>2,989,170.87</b>	<b>2,989,170.87</b>

(Do not crowd - add additional sheets)

# CASH RECONCILIATION DECEMBER 31, 2011

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current	58,986.37	1,503,217.83	476,615.58	1,085,588.62
Trust - Assessment				-
Trust - Dog License		5,369.02		5,369.02
Trust - Other	25.00	169,759.97	16,225.65	153,559.32
Capital - General		523,781.56		523,781.56
Water - Operating    Utility Operating				-
Water - Capital      Utility Capital				-
Water and Sewer    Utility Operating	50.00	239,744.51		239,794.51
Water and Sewer    Utility Capital		278,478.68		278,478.68
Public Assistance #1**				-
Public Assistance #2**				-
Garbage District				-
Federal and State Grant Fund				-
Municipal Open Space Trust Fund				-
Water and Sewer    Assessment Trust				-
Water Assessment Trust				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
Total	59,061.37	2,720,351.57	492,841.23	2,286,571.71

\* - Include Deposits In Transit

\*\* - Be sure to include a 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, 2011.

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, 2011.

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: \_\_\_\_\_

Title: Registered Municipal Accountant

**CASH RECONCILIATION DECEMBER 31, 2011(cont'd.)**  
**LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"**

<b>TD Bank:</b>	
Current Fund	35.26
General Disbursement	11,382.66
Utility Operating	2.98
Payroll	17.68
Off Duty Police	1,406.71
Escrow - Master	27,744.57
Escrow Disbursement	1,306.62
<b>Capital Bank:</b>	
Animal Control	5,369.02
Current Fund	839,790.19
General Disbursement	476,811.36
General Capital Fund	523,781.56
Utility Operating	216,044.74
Utility Clerk Account	23,696.79
Utility Capital	278,478.68
Unemployment Trust	7,245.64
Payroll	19,617.38
Off Duty Police	1,442.03
Trust Other	6,954.96
DARE	5,075.87
Clerk Street Opening Escrow	3,643.30
Tax Title Lien Redemption	15,347.45
Tax Sale Premium	68,400.88
West Jersey Avenue Park	8,796.14
Police Forfeited Funds	2,760.74
<b>NOVA:</b>	
Current Fund Investments	175,198.36
<b>Total</b>	<b>2,720,351.57</b>

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



## MUNICIPALITIES AND COUNTIES FEDERAL AND STATE GRANTS RECEIVABLE

Grant	Balance Jan. 1, 2011	2011 Budget Revenue Realized	Received	Transfer Unappropriated Reserve		Balance Dec. 31, 2011
Bulletproof Vests	1,432.22		-			1,432.22
Alcohol, Education, Rehabilitation & Enforcement Grant	837.89	779.23	1,267.47			349.65
Municipal Alliance Grant 2011		9,097.00	8,358.00			739.00
Municipal Alliance Grant 2010	2,662.00					2,662.00
Safe & Secure Communities Program	24,348.00	18,767.00	43,115.00			-
Over the Limit, Under Arrest		9,400.00	5,000.00	4,400.00		-
Click It or Ticket		4,000.00		4,000.00		-
Body Armor Grant		1,051.73		1,051.73		-
Clean Communities		5,505.38		5,505.38		-
Drunk Driving Enforcement Fund		2,533.31		2,533.31		-
Recycling Tonnage Grant		4,950.54		4,950.54		-
2010 CDBG - Helen Avenue		23,089.72	23,089.72			
						-
						-
						-
						-
						-
						-
						-
						-
						-
<b>Totals</b>	29,280.11	79,173.91	80,830.19	22,440.96	-	5,182.87

Sheet 10

## SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2011	Transferred from 2011 Budget Appropriations			Expended	Encumbered		Balance Dec. 31, 2011
		Budget	Appropriation By 40A:4-87					
Bulletproof Vests	851.97							851.97
Click it or Ticket			4,000.00		4,000.00			-
Over the Limit, Under Arrest		5,000.00	4,400.00		9,400.00			-
Alcohol, Education, Rehabilitation & Enforcement	4,185.48	779.23			2,147.62			2,817.09
Body Armor Grant - 2011								-
Body Armor Grant - 2010								-
Body Armor Grant - 2009	670.93	1,051.73						1,722.66
Body Armor Grant - 2008	717.22							717.22
Body Armor Grant - 2007								-
Clean Communities Program			5,505.38		4,313.50			1,191.88
Drunk Driving Enforcement Fund	2,331.05	2,533.31			2,928.69	1,030.28		905.39
Municipal Alliance Grant		11,371.00			11,371.00			-
Recycling Tonnage Grant	7,709.42	4,950.54			3,960.69			8,699.27
Safe & Secure Communities Program	7,721.60	90,948.00			94,907.00			3,762.60
2010 CDBG Helen Avenue			23,089.72		23,089.72			-
								-
<b>Total</b>	24,187.67	116,633.81	36,995.10	-	156,118.22	1,030.28	-	20,668.08

Sheet 11

## SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS (cont.)

Grant	Balance Jan. 1, 2011	Transferred from 2011 Budget Appropriations			Expended			Balance Dec. 31, 2011
		Budget	Appropriation By 40A:4-87					
Total From Page 11	24,187.67	116,633.81	36,995.10	-	156,118.22	1,030.28	-	20,668.08
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
Totals	24,187.67	116,633.81	36,995.10	-	156,118.22	1,030.28	-	20,668.08

Sheet 11a

## SCHEDULE OF UNAPPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2011	Transferred from 2011 Budget Appropriations		Receipts				Balance Dec. 31, 2011
		Budget	Appropriation By 40A:4-87					
Body Armor Grant	1,051.73	1,051.73		1,096.45				1,096.45
Drunk Driving Enforcement Fund	2,533.31	2,533.31		1,983.85				1,983.85
Recycling Tonnage Fund	4,950.54	4,950.54		4,316.71				4,316.71
Over the Limit, Under Arrest			4,400.00	4,400.00				-
Click It or Ticket			4,000.00	4,000.00				-
Clean Communities			5,505.38	5,505.38				-
2010 CDBG - Helen Avenue			23,089.72	23,089.72				-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
Totals	8,535.58	8,535.58	36,995.10	44,392.11	-	-	-	7,397.01

Sheet 12



## \*LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance January 1, 2011	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85001-00	XXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2010 - 2011) 85002-00	XXXXXXXXXX	
Levy School Year July 1, 2011 - June 30, 2012	XXXXXXXXXX	
Levy Calendar Year 2011	XXXXXXXXXX	2,259,784.00
Paid	2,249,783.02	XXXXXXXXXX
Balance December 31, 2011	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85003-00	10,000.98	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2011 - 2012) 85004-00	-	XXXXXXXXXX
* Not including Type 1 school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools	2,259,784.00	2,259,784.00

# Must include unpaid requisitions

## MUNICIPAL OPEN SPACE TAX

	Debit	Credit
Balance January 1, 2011 85045-00	XXXXXXXXXX	
2011 Levy 85105-00	XXXXXXXXXX	
Added and Omitted Levy	XXXXXXXXXX	
Interest Earned	XXXXXXXXXX	
Expenditures		XXXXXXXXXX
Balance December 31, 2011 85046-00	-	XXXXXXXXXX
	-	-

# REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

	Debit	Credit
Balance January 1, 2011	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85031-00	XXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2010 - 2011) 85032-00	XXXXXXXXXX	
Levy School Year July 1, 2011 - June 30, 2012	XXXXXXXXXX	
Levy Calendar Year 2011	XXXXXXXXXX	
Paid		XXXXXXXXXX
Balance December 31, 2011	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85033-00	-	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2011 - 2012) 85034-00	-	XXXXXXXXXX
# Must include unpaid requisitions	-	-

# REGIONAL HIGH SCHOOL TAX

	Debit	Credit
Balance January 1, 2011	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85041-00	XXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2010 - 2011) 85042-00	XXXXXXXXXX	
Levy School Year July 1, 2011 - June 30, 2012	XXXXXXXXXX	2,989,954.81
Levy Calendar Year 2011	XXXXXXXXXX	
Paid	2,989,954.81	XXXXXXXXXX
Balance December 31, 2011	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85043-00	-	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2011 - 2012) 85044-00	-	XXXXXXXXXX
# Must include unpaid requisitions	2,989,954.81	2,989,954.81

## COUNTY TAXES PAYABLE

	Debit	Credit
Balance January 1, 2011	XXXXXXXXXX	XXXXXXXXXX
County Taxes 80003-01	XXXXXXXXXX	
Due County for Added and Omitted Taxes 80003-02	XXXXXXXXXX	11,538.09
2011 Levy	XXXXXXXXXX	XXXXXXXXXX
General County 80003-03	XXXXXXXXXX	1,529,930.29
County Library 80003-04	XXXXXXXXXX	125,078.56
County Health	XXXXXXXXXX	
County Open Space Preservation	XXXXXXXXXX	122,172.56
Due County for Added and Omitted Taxes 80003-05	XXXXXXXXXX	2,971.54
Paid	1,788,719.50	XXXXXXXXXX
Balance December 31, 2011	XXXXXXXXXX	XXXXXXXXXX
County Taxes	-	XXXXXXXXXX
Due County for Added and Omitted Taxes	2,971.54	XXXXXXXXXX
	1,791,691.04	1,791,691.04

## SPECIAL DISTRICT TAXES

	Debit	Credit
Balance January 1, 2011 80003-06	XXXXXXXXXX	
2011 Levy: (List Each Type of District Tax Separately - see Footnote)	XXXXXXXXXX	XXXXXXXXXX
Fire - 81108-00	XXXXXXXXXX	XXXXXXXXXX
Sewer - 81111-00	XXXXXXXXXX	XXXXXXXXXX
Water - 81112-00	XXXXXXXXXX	XXXXXXXXXX
Garbage - 81109-00	XXXXXXXXXX	XXXXXXXXXX
Open Space - 81105-00	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
Total 2011 Levy 80003-07	XXXXXXXXXX	-
Paid 80003-08		XXXXXXXXXX
Balance December 31, 2011 80003-09	-	
	-	-

Footnote: Please state the number of districts in each instance

# STATE LIBRARY AID

## RESERVE FOR MAINTENANCE OF FREE PUBLIC LIBRARY WITH STATE AID

		Debit	Credit
Balance January 1, 2011	80004-01	XXXXXXXXXX	
State Library Aid Received in 2011	80004-02	XXXXXXXXXX	
Expended	80004-09		XXXXXXXXXX
Balance December 31, 2011	80004-10	-	
		-	-

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

Balance January 1, 2011	80004-03	XXXXXXXXXX	
State Library Aid Received in 2011	80004-04	XXXXXXXXXX	
Expended	80004-11		XXXXXXXXXX
Balance December 31, 2011	80004-12	-	
		-	-

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

Balance January 1, 2011	80004-05	XXXXXXXXXX	
State Library Aid Received in 2011	80004-06	XXXXXXXXXX	
Expended	80004-13		XXXXXXXXXX
Balance December 31, 2011	80004-14	-	
		-	-

## RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

Balance January 1, 2011	80004-07	XXXXXXXXXX	
State Library Aid Received in 2011	80004-08	XXXXXXXXXX	
Expended	80004-15		XXXXXXXXXX
Balance December 31, 2011	80004-16	-	
		-	-

# STATEMENT OF GENERAL BUDGET REVENUES 2011

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated 80101-	500,000.00	500,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-			-
Miscellaneous Revenue Anticipated:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Adopted Budget	469,268.81	511,064.11	41,795.30
Added by N.J.S. 40A:4-87: (List on 17a)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	36,995.10	36,995.10	-
			-
Total Miscellaneous Revenue Anticipated 80103-	506,263.91	548,059.21	41,795.30
Receipts from Delinquent Taxes 80104-	220,000.00	222,390.82	2,390.82
			-
Amount to be Raised by Taxation:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(a) Local Tax for Municipal Purposes 80105-	2,432,629.32	XXXXXXXXXX	XXXXXXXXXX
(b) Addition to Local District School Tax 80106-		XXXXXXXXXX	XXXXXXXXXX
Total Amount to be Raised by Taxation 80107-	2,432,629.32	2,348,230.02	(84,399.30)
	3,658,893.23	3,618,680.05	(40,213.18)

## ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00	XXXXXXXXXX	9,142,522.46
Amount to be Raised by Taxation	XXXXXXXXXX	XXXXXXXXXX
Local District School Tax 80109-00	2,259,784.00	XXXXXXXXXX
Regional School Tax 80119-00	-	XXXXXXXXXX
Regional High School Tax 80110-00	2,989,954.81	XXXXXXXXXX
County Taxes 80111-00	1,777,181.41	XXXXXXXXXX
Due County for Added and Omitted Taxes 80112-00	2,971.54	XXXXXXXXXX
Special District Taxes 80113-00	-	XXXXXXXXXX
Municipal Open Space Tax 80120-00	-	XXXXXXXXXX
Reserve for Uncollected Taxes 80114-00	XXXXXXXXXX	235,599.32
Deficit in Required Collection of Current Taxes (or) 80115-00	XXXXXXXXXX	
Balance for Support of Municipal Budget (or) 80116-00	2,348,230.02	XXXXXXXXXX
*Excess Non-Budget Revenue (see footnote) 80117-00		XXXXXXXXXX
*Deficit Non-Budget Revenue (see footnote) 80118-00	XXXXXXXXXX	
	9,378,121.78	9,378,121.78

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



# STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2011

2011 Budget as Adopted	80012-01	3,621,898.13
2011 Budget - Added by N.J.S. 40A:4-87	80012-02	36,995.10
Appropriated for 2011 (Budget Statement Item 9)	80012-03	3,658,893.23
Appropriated for 2011 Emergency Appropriation (Budget Statement Item 9)	80012-04	
<b>Total General Appropriations (Budget Statement Item 9)</b>	<b>80012-05</b>	<b>3,658,893.23</b>
Add: Overexpenditures (see footnote)	80012-06	
<b>Total Appropriations and Overexpenditures</b>	<b>80012-07</b>	<b>3,658,893.23</b>
<b>Deduct Expenditures:</b>		
Paid or Charged [Budget Statement Item (L)]	80012-08	3,146,712.68
Paid or Charged - Reserve for Uncollected Taxes	80012-09	235,599.32
Reserved	80012-10	276,526.76
<b>Total Expenditures</b>	<b>80012-11</b>	<b>3,658,838.76</b>
<b>Unexpended Balances Canceled (see footnote)</b>	<b>80012-12</b>	<b>54.47</b>

**FOOTNOTES - RE: OVEREXPENDITURES**

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

**RE: UNEXPENDED BALANCES CANCELED:**

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

## SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

2011 Authorizations	XXXXXXXXXX	
N.J.S. 40A:4-46 (After adoption of Budget)		
N.J.S. 40A:4-20 (Prior to adoption of Budget)		
<b>Total Authorizations</b>	<b>XXXXXXXXXX</b>	<b>-</b>
<b>Deduct Expenditures:</b>		
Paid or Charged		
Reserved		
<b>Total Expenditures</b>		<b>-</b>







## SURPLUS - CURRENT FUND YEAR 2011

		Debit	Credit
1. Balance January 1, 2011	80014-01	XXXXXXXXXX	661,043.95
2.		XXXXXXXXXX	
3. Excess Resulting from 2011 Operations	80014-02	XXXXXXXXXX	369,862.50
4. Amount Appropriated in the 2011 Budget - Cash	80014-03	500,000.00	XXXXXXXXXX
5. Amount Appropriated in the 2011 Budget - with Prior Written Consent of Director of Local Government Services	80014-04	-	XXXXXXXXXX
6.			XXXXXXXXXX
7. Balance December 31, 2011	80014-05	530,906.45	XXXXXXXXXX
		1,030,906.45	1,030,906.45

### ANALYSIS OF BALANCE December 31, 2011 (FROM CURRENT FUND - TRIAL BALANCE)

Cash	80014-06		1,085,588.62
Investments	80014-07		-
Sub Total			1,085,588.62
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08		584,682.17
Cash Surplus	80014-09		500,906.45
Deficit in Cash Surplus	80014-10		
<b>Other Assets Pledged to Surplus: *</b>			
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	80014-16		
Deferred Charges #	80014-12	30,000.00	
Cash Deficit #	80014-13		
Total Other Assets	80014-14		30,000.00
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS WOULD ALSO BE PLEDGED TO CASH LIABILITIES.	80014-15		530,906.45

# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2012 BUDGET.

(1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

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

**(FOR MUNICIPALITIES ONLY)**  
**CURRENT TAXES - 2011 LEVY**

1. Amount of Levy as per Duplicate (Analysis) #	82101-00	\$	<u>9,458,243.97</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>15,802.91</u>
5a. Subtotal 2011 Levy			<u>9,474,046.88</u>
5b. Reductions due to tax appeals **			<u>                    </u>
5c. Total 2011 Tax Levy	82106-00		<u><u>9,474,046.88</u></u>
6 Transferred to Tax Title Liens	82107-00		<u>                    </u>
7. Transferred to Foreclosed Property	82108-00		<u>                    </u>
8. Remitted, Abated or Canceled	82109-00		<u>13,378.47</u>
9. Discount Allowed	82110-00		<u>                    </u>
10. Collected in Cash: In 2010	82121-00		<u>35,226.36</u>
In 2011 *	82122-00		<u>9,041,796.10</u>
R.E.A.P. Revenue	82124-00		<u>                    </u>
State's Share of 2011 Senior Citizens and Veterans Deductions Allowed	82123-00		<u>65,500.00</u>
Total to Line 14	82111-00		<u><u>9,142,522.46</u></u>
11. Total Credits			<u><u>9,155,900.93</u></u>
12. Amount Outstanding December 31, 2011	83120-00		<u>318,145.95</u>
13. Percentage of Cash Collections to Total 2011 Levy, (Item 10 divided by Item 5c) is	82112-00		<u>96.50%</u>

**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>9,142,522.46</u>
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals			<u>                    -</u>
To Current Taxes Realized in Cash (Sheet 17)			<u>9,142,522.46</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 Item 1 if Duplicate (Analysis) Figure is used; be sure to include  
Senior Citizens and Veterans Deductions.

\* Include overpayments applied as part of 2011 collections.

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

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

	Debit	Credit
1. Balance January 1, 2011	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey		XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	250.00
2. Sr. Citizens Deductions Per Tax Billings	21,000.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	45,000.00	XXXXXXXXXX
4. Sr. Citizens Deductions Allowed By Tax Collector	750.00	XXXXXXXXXX
5.		
6.		
7. Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXXXXX	1,250.00
8. Sr. Citizens Deductions Disallowed By Tax Collector 2010 Taxes	XXXXXXXXXX	250.00
9. Received in Cash from State	XXXXXXXXXX	65,750.00
10.		
11.		
12. Balance December 31, 2011	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	
Due To State of New Jersey	750.00	XXXXXXXXXX
	67,500.00	67,500.00

Calculation of Amount to be included on Sheet 22, Item 10-  
2011 Senior Citizens and Veterans Deductions Allowed

Line 2	<u>21,000.00</u>
Line 3	<u>45,000.00</u>
Line 4	<u>750.00</u>
Sub-Total	<u>66,750.00</u>
Less: Line 7	<u>1,250.00</u>
To Item 10, Sheet 22	<u><u>65,500.00</u></u>

# SCHEDULE OF RESERVE FOR TAX APPEALS PENDING

(N.J.S.A. 54:3-27)

	Debit	Credit
Balance January 1, 2011	XXXXXXXXXX	-
Taxes Pending Appeals	XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals	XXXXXXXXXX	XXXXXXXXXX
Contested Amount of 2011 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)	XXXXXXXXXX	
Interest Earned on Taxes Pending State Appeals	XXXXXXXXXX	
Cash Paid to Appellants (Including 5% Interest from Date of Payment)		XXXXXXXXXX
Closed to Results of Operations (Portion of Appeal won by Municipality, including Interest)		XXXXXXXXXX
Balance December 31, 2011	-	XXXXXXXXXX
Taxes Pending Appeals*	-	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals	-	XXXXXXXXXX
	-	-

\* Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by December 31, 2011

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

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

\_\_\_\_\_  
Date

**COMPUTATION OF APPROPRIATION:  
RESERVE FOR UNCOLLECTED TAXES AND  
AMOUNT TO BE RAISED BY TAXATION  
IN 2012 MUNICIPAL BUDGET**

	YEAR 2012	YEAR 2011
1. Total General Appropriations for 2012 Municipal Budget Statement Item 8 (L) (Exclusive of Reserve for Uncollected Taxes) 80015-		XXXXXXXXXX
2. Local District School Tax - Actual 80016-		2,249,783.02
Estimate** 80017-		XXXXXXXXXX
3. Regional School District Tax - Actual 80025-		-
Estimate* 80026-		XXXXXXXXXX
4. Regional High School Tax - Actual 80018-		2,989,954.81
School Budget Estimate* 80019-		XXXXXXXXXX
5. County Tax Actual 80020-		1,764,846.33
Estimate* 80021-		XXXXXXXXXX
6. Special District Taxes Actual 80022-		
Estimate* 80023-		XXXXXXXXXX
7. Municipal Open Space Tax Actual 80027-		
Estimate* 80028-		XXXXXXXXXX
8. Total General Appropriations & Other Taxes 80024-01	-	
9. Less: Total Anticipated Revenues from 2012 in Municipal Budget (Item 5) 80024-02		
10. Cash Required from 2012 Taxes to Support Local Municipal Budget and Other Taxes 80024-03	-	
11. Amount of item 10 Divided by [820034-04] Equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22) 80024-05	#DIV/0!	
<u>Analysis of Item 11:</u>		
Local District School Tax (Amount Shown on Line 2 Above)	-	* Must not be stated in an amount less than "actual" Tax of year 2011.
Regional School District Tax (Amount Shown on Line 3 Above)	-	** May not be stated in an amount less than proposed budget submitted by the Local Board of Education to the Commissioner of Education on January 15, 2012 (Chap. 136, P.L. 1978). Consideration must be given to calendar year calculation.
Regional High School Tax (Amount Shown on Line 4 Above)	-	
County Tax (Amount Shown on Line 5 Above)	-	
Special District Tax (Amount Shown on Line 6 Above)	-	
Municipal Open Space Tax (Amount Shown on Line 7 Above)	-	
Tax in Local Municipal Budget	#DIV/0!	
Total Amount (see Line 11)	#DIV/0!	
12. Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8 (M) (Item 11, Less Item 10) 80024-06	#DIV/0!	
<u>Computation of "Tax in Local Municipal Budget"</u>		
Item 1 - Total General Appropriations	-	Note: The amount of anticipated rev- enues (Item 9) may never exceed the total of Items 1 and 12.
Item 12 - Appropriation: Reserve for Uncollected Taxes	#DIV/0!	
Sub-Total	#DIV/0!	
Less: Item 9 - Total Anticipated Revenues	-	
Amount to be Raised by Taxation in Municipal Budget 80024-07	#DIV/0!	

# SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

			Debit	Credit
1.	Balance January 1, 2011		268,682.43	XXXXXXXXXX
	A. Taxes	83102-00 247,243.26	XXXXXXXXXX	XXXXXXXXXX
	B. Tax Title Liens	83103-00 21,439.17	XXXXXXXXXX	XXXXXXXXXX
2.	Canceled:		XXXXXXXXXX	XXXXXXXXXX
	A. Taxes	83105-00	XXXXXXXXXX	
	B. Tax Title Liens	83106-00	XXXXXXXXXX	
3.	Transferred to Foreclosed Tax Title Liens:		XXXXXXXXXX	XXXXXXXXXX
	A. Taxes	83108-00	XXXXXXXXXX	22,488.26
	B. Tax Title Liens	83109-00	XXXXXXXXXX	
4.	Added Taxes		83110-00 250.00	XXXXXXXXXX
5.	Added Tax Title Liens		83111-00	XXXXXXXXXX
6.	Adjustment between Taxes (Other than current year) and Tax Title Liens:		XXXXXXXXXX	XXXXXXXXXX
	A. Taxes - Transfers to Tax Title Liens	83104-00	XXXXXXXXXX	2,614.18
	B. Tax Title Liens - Transfers from Taxes	83107-00	2,614.18	XXXXXXXXXX
7.	Balance Before Cash Payments		XXXXXXXXXX	246,444.17
8.	Totals		271,546.61	271,546.61
9.	Balance Brought Down		246,444.17	XXXXXXXXXX
10.	Collected:		XXXXXXXXXX	222,390.82
	A. Taxes	83116-00 222,390.82	XXXXXXXXXX	XXXXXXXXXX
	B. Tax Title Liens	83117-00 -	XXXXXXXXXX	XXXXXXXXXX
11.	Interest and Costs - 2011 Tax Sale		83118-00 339.50	XXXXXXXXXX
12.	2011 Taxes Transferred to Liens		83119-00 -	XXXXXXXXXX
13.	2011 Taxes		83123-00 318,145.95	XXXXXXXXXX
14.	Balance December 31, 2011		XXXXXXXXXX	342,538.80
	A. Taxes	83121-00 318,145.95	XXXXXXXXXX	XXXXXXXXXX
	B. Tax Title Liens	83122-00 24,392.85	XXXXXXXXXX	XXXXXXXXXX
15.	Totals		564,929.62	564,929.62

16. Percentage of Cash Collections to Adjusted Amount Outstanding (Item No. 10 divided by Item No. 9) is 90.24%

17. Item No. 14 multiplied by percentage shown above is 309,106.46 and represents the maximum amount that may be anticipated in 2012. 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, 2011	84101-00	95,075.00	XXXXXXXXXX
2. Foreclosed or Deeded in 2011		XXXXXXXXXX	XXXXXXXXXX
3. Tax Title Liens	84103-00		XXXXXXXXXX
4. Taxes Receivable	84104-00		XXXXXXXXXX
5A.	84102-00		XXXXXXXXXX
5B.	84105-00	XXXXXXXXXX	
6. Adjustment to Assessed Valuation	84106-00		XXXXXXXXXX
7. Adjustment to Assessed Valuation	84107-00	XXXXXXXXXX	
8. Sales		XXXXXXXXXX	XXXXXXXXXX
9. Cash *	84109-00	XXXXXXXXXX	
10. Contract	84110-00	XXXXXXXXXX	
11. Mortgage	84111-00	XXXXXXXXXX	
12. Loss on Sales	84112-00	XXXXXXXXXX	
13. Gain on Sales	84113-00		XXXXXXXXXX
14. Balance December 31, 2011	84114-00	XXXXXXXXXX	95,075.00
		95,075.00	95,075.00

**CONTRACT SALES**

		Debit	Credit
15. Balance January 1, 2011	84115-00		XXXXXXXXXX
16. 2011 Sales from Foreclosed Property	84116-00		XXXXXXXXXX
17. Collected *	84117-00	XXXXXXXXXX	
18.	84118-00	XXXXXXXXXX	
19. Balance December 31, 2011	84119-00	XXXXXXXXXX	-
		-	-

**MORTGAGE SALES**

		Debit	Credit
20. Balance January 1, 2011	84120-00		XXXXXXXXXX
21. 2011 Sales from Foreclosed Property	84121-00		XXXXXXXXXX
22. Collected *	84122-00	XXXXXXXXXX	
23.	84123-00	XXXXXXXXXX	
24. Balance December 31, 2011	84124-00	XXXXXXXXXX	-
Analysis of Sale of Property:	\$	-	-
* Total Cash Collected in 2011	(84125-00)		

Realized in 2011 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>	Amount Dec. 31, 2010 per Audit <u>Report</u>	Amount in 2011 <u>Budget</u>	Amount Resulting from 2011	Balance as at <u>Dec. 31, 2011</u>
1. Emergency Authorization - Municipal*	\$ _____	\$ _____	\$ _____	\$ _____ -
2. Emergency Authorizations - Schools	\$ _____	\$ _____	\$ _____	\$ _____ -
3. <u>Deficit from Operations</u>	\$ _____	\$ _____	\$ _____	\$ _____ -
4. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
<b><u>Sub-total Current Fund</u></b>	<b>\$ _____ -</b>	<b>\$ _____ -</b>	<b>\$ _____ -</b>	<b>\$ _____ -</b>
5. <u>Capital -</u>	\$ _____	\$ _____	\$ _____	\$ _____ -
6. <u>Trust Assessment</u>	\$ _____	\$ _____	\$ _____	\$ _____ -
7. <u>Animal Control Fund</u>	\$ _____	\$ _____	\$ _____	\$ _____ -
8. <u>Trust Other</u>	\$ _____	\$ _____	\$ _____	\$ _____ -
9. _____	\$ _____	\$ _____	\$ _____	\$ _____ -

\*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 in Budget of Year 2012</u>
1. _____	_____	_____	\$ _____	_____
2. _____	_____	_____	\$ _____	_____
3. _____	_____	_____	\$ _____	_____
4. _____	_____	_____	\$ _____	_____



**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 1/3 of Amount Authorized*	Balance Dec. 31, 2010	REDUCED IN 2011		Balance Dec. 31, 2011
					By 2011 Budget	Canceled by Resolution	
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
	Totals	-	-	-	-	-	-
					80027-00	80028-00	

Sheet 30

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

\_\_\_\_\_  
Chief Financial Officer

\* Not less than one-fifth (1/5) of amount authorized but not more than the amount shown in the column Balance Dec. 31, 2011 must be entered here and then raised in the 2012 budget.

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2012 DEBT SERVICE FOR BONDS  
MUNICIPAL GENERAL CAPITAL BONDS**

		Debit	Credit	2012 Debt Service
Outstanding January 1, 2011	80033-01	XXXXXXXXXX	2,200,000.00	
Issued	80033-02	XXXXXXXXXX		
Paid	80033-03	150,000.00	XXXXXXXXXX	
Outstanding December 31, 2011	80033-04	2,050,000.00	XXXXXXXXXX	
		2,200,000.00	2,200,000.00	
2012 Bond Maturities - General Capital Bonds			80033-05	\$ 155,000.00
2012 Interest on Bonds *		80033-06	69,887.50	
<b>ASSESSMENT SERIAL BONDS</b>				
Outstanding January 1, 2011	80033-07	XXXXXXXXXX		
Issued	80033-08	XXXXXXXXXX		
Paid	80033-09		XXXXXXXXXX	
Outstanding December 31, 2011	80033-10	-	XXXXXXXXXX	
		-	-	
2012 Bond Maturities - Assessment Bonds			80033-11	\$
2012 Interest on Bonds		80033-12		
Total "Interest on Bonds - Debt Service" (*Items)			80033-13	\$ 69,887.50

**LIST OF BONDS ISSUED DURING 2011**

Purpose	2012 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	-	-		

80033-14                      80033-15

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2012 DEBT SERVICE FOR LOANS  
(COUNTY) (MUNICIPAL) \_\_\_\_\_ LOAN**

		Debit	Credit	2012 Debt Service
Outstanding January 1, 2011	80033-01	XXXXXXXX		
Issued	80033-02	XXXXXXXX		
Paid	80033-03		XXXXXXXX	
Outstanding December 31, 2011	80033-04	-	XXXXXXXX	
		-	-	
2012 Loan Maturities			80033-05	\$
2012 Interest on Loans			80033-06	\$
Total 2012 Debt Service for	Loan		80033-13	\$ -

**LOAN**

Outstanding January 1, 2011	80033-07	XXXXXXXX		
Issued	80033-08	XXXXXXXX		
Paid	80033-09		XXXXXXXX	
Outstanding December 31, 2011	80033-10	-	XXXXXXXX	
		-	-	
2012 Loan Maturities			80033-11	\$
2012 Interest on Loans			80033-12	\$
Total 2012 Debt Service for	Loan		80033-13	\$ -

**LIST OF LOANS ISSUED DURING 2011**

Purpose	2012 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	-	-		

80033-14

80033-15

# SCHEDULE OF BONDS ISSUED AND OUTSTANDING AND 2012 DEBT SERVICE FOR BONDS

## TYPE I SCHOOL TERM BONDS

		Debit	Credit	2012 Debt Service
Outstanding January 1, 2011	80034-01	XXXXXXXXXX		
Paid	80034-02		XXXXXXXXXX	
Outstanding December 31, 2011	80034-03	-	XXXXXXXXXX	
		-	-	
2012 Bond Maturities - Term Bonds	80034-04	\$		
2012 Interest on Bonds *	80034-05	\$		
<b>TYPE I SCHOOL SERIAL BOND</b>				
Outstanding January 1, 2011	80034-06	XXXXXXXXXX		
Issued	80034-07	XXXXXXXXXX		
Paid	80034-08		XXXXXXXXXX	
Outstanding December 31, 2011	80034-09	-	XXXXXXXXXX	
		-	-	
2012 Interest on Bonds *	80034-10	\$		
2012 Bond Maturities - Serial Bonds	80034-11	\$		
Total "Interest on Bonds - Type I School Debt Service" (*Items)	80034-12	\$		-

## LIST OF BONDS ISSUED DURING 2011

Purpose	2012 Maturity -01	Amount Issued -02	Date of Issue	Interest Rate
Total	80035-	-		

### 2012 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

		Outstanding Dec. 31, 2011	2012 Interest Requirement
1. Emergency Notes	80036-	\$ _____	\$ _____
2. Special Emergency Notes	80037-	\$ 164,000.00	\$ 4,018.00
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, 2011	Date of Maturity	Rate of Interest	2012 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1. 07-10 Various Capital Improvements	228,000.00	12/14/2010	228,000.00	12/11/2012	1.25%		2,850.00	12/11/2012
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
Total	228,000.00		228,000.00			-	2,850.00	

Sheet 33

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.

80051-01

80051-02

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

Memo: Refunding Bond Anticipation 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 2009 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2012 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 SCHEDULE FOR ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2011	Date of Maturity	Rate of Interest	2012 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.								
<b>Total</b>	-		-			-	-	

Sheet 34

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

80051-01

80051-02

Assessment Notes with an original date of issue of December 31, 2009 or prior must be appropriated in full in the 2012 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 Obligation Outstanding Dec. 31, 2011	2012 Budget Requirement	
		For Principal	For Interest/Fees
Leases approved by LFB after July 1, 2007			
1.			
2.			
3.			
4.			
5.			
Sub-total			
Leases approved by LFB prior to July 1, 2007			
1.			
2.			
3.			
4.			
5.			
Sub-total			
Total	-	-	-

Sheet 34a

80051-01                      80051-02

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



**BOROUGH OF WOODBURY HEIGHTS**  
**GENERAL CAPITAL FUND**  
Statement of Improvement Authorizations  
For the Year Ended December 31, 2011

Ordinance Number	Improvement Description	Ordinance		Balance December 31, 2010		2011 Authorizations	Paid or Charged	Encumbrances Canceled	Balance December 31, 2011	
		Date	Amount	Funded	Unfunded				Funded	Unfunded
11-01	(c) Computer Technology Components - Police Department	11/07/01	\$ 22,000.00	\$ 2,043.74				\$ 2,043.74	-	
	(d) Repairs to Glen Lake Dam		40,000.00	3,523.38				3,523.38	-	
5-02	Academy Avenue Reconstruction Phase II	04/17/02	145,000.00	20,436.35				20,436.35	-	
7-02, 13-04	(a) Acquisition of Dump Truck and Accessories	04/17/02	113,000.00	1,560.25				1,560.25	-	
	(b) Improvements to Public Works Facilities		5,000.00	599.37				599.37	-	
	(c) Reconstruction and Resurfacing of Various Roads		170,000.00	75,849.93		\$ (75,000.00)		849.93	-	
	(d) Acquisition of Trash Collection Truck		32,000.00	8,159.00				8,159.00	-	
4-03	Reconstruction of Lincoln Avenue	12/30/03	185,000.00	17,146.25				17,146.25	-	
01-04	(b) Commercial Mower	03/17/04	10,000.00	789.20				789.20	-	
	(c) Dump Truck Hoist		22,000.00	1,500.00				1,500.00	-	
5-05	(a) Acquisition of Police Equipment	03/09/05	13,000.00	697.05				697.05	-	
	(c) Pedestrian Sidewalk Extension		90,000.00	10,587.62				10,587.62	-	
19-05	Fire Truck Overhaul & Tank Replacement	10/19/05	60,000.00	1,680.00				1,680.00	-	
12-06	Handicapped Accessible Renovations	08/07/06	30,000.00	12,803.94				12,803.94	-	
07-06	Reconstruction of Central Avenue	05/17/06	170,000.00	2,777.54				2,777.54	-	
11-06	Various Capital Improvements									
	(a) Acquisition of Leaf Machine	07/19/06	31,000.00	4,900.00				4,900.00	-	
	(c) Acquisition of Fire Fighting Equipment	07/19/06	65,000.00	2,227.45				2,227.45	-	
	(d) Acquisition of Police Vehicles	07/19/06	60,000.00	4,983.46				4,983.46	-	
	(e) Overlay & Repair of Various Streets	07/19/06	80,000.00	80,000.00				80,000.00	-	
4-07	Reconstruction of Fourth Street	03/21/07	213,000.00	33,515.62				33,515.62	-	

(Continued)

**BOROUGH OF WOODBURY HEIGHTS**  
**GENERAL CAPITAL FUND**  
Statement of Improvement Authorizations  
For the Year Ended December 31, 2011

Ordinance Number	Improvement Description	Ordinance		Balance December 31, 2010		2011 Authorizations	Paid or Charged	Encumbrances Canceled	Balance December 31, 2011	
		Date	Amount	Funded	Unfunded				Funded	Unfunded
10-07	Various Capital Improvements									
	(a) Lincoln Avenue Storm Drains	11/21/07	\$ 15,000.00	\$ 15,000.00					\$ 15,000.00	-
	(b) Fordam Avenue Storm Drains	11/21/07	15,000.00	15,000.00					15,000.00	-
	(c) Public Works Garage Roof	11/21/07	6,000.00	6,000.00			\$ 5,530.82		469.18	-
	(d) Acquisition of Fire Dept. Equipment	11/21/07	18,000.00	12,760.00					12,760.00	-
6-08	Reconstruction of Poplar Avenue	04/16/08	235,000.00	61,489.03					61,489.03	-
12-09a	Public Works Building	10/21/09	617,000.00	126,807.73			-		126,807.73	-
12-09b	Recreation Building	10/21/09	699,000.00	121,182.05	\$ 1,700.00		37,930.60		84,951.45	-
									-	
07-10a	Improvements to Fire House Facilities	04/01/10	200,000.00		40,195.19		3,256.04			\$ 36,939.15
07-10b	Acquisition of Police Equipment	04/01/10	85,000.00		1,228.29			\$ 40,748.14		41,976.43
07-10c	Reconstruction of West Jersey Ave.	04/01/10	200,000.00	39,477.95	28,500.00		156.70		39,321.25	28,500.00
06-11	Resurfacing Municipal Parking Lot	02/16/11	75,000.00			\$ 75,000.00	75,000.00			
				\$ 683,496.91	\$ 71,623.48	\$ -	\$ 121,874.16	\$ 40,748.14	\$ 566,578.79	\$ 107,415.58

# 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, 2011		2011 Authorizations		Expended	Authorizations Canceled	Balance - December 31, 2011	
	Funded	Unfunded					Funded	Unfunded
Totals from Sheet 35	683,496.91	71,623.48	-	40,748.14	121,874.16	-	566,578.79	107,415.58
Total	683,496.91	71,623.48	-	40,748.14	121,874.16	-	566,578.79	107,415.58

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

Sheet 35a



# GENERAL CAPITAL FUND

## SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

		Debit	Credit
Balance January 1, 2011	80030-01	XXXXXXXXXX	
Received from 2011 Budget Appropriation *	80030-02	XXXXXXXXXX	
Received from 2011 Emergency Appropriation *	80030-03	XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations	80030-04		XXXXXXXXXX
			XXXXXXXXXX
Balance December 31, 2011	80030-05	-	XXXXXXXXXX
		-	-

\*The full amount of the 2011 appropriation should be transferred to this account unless the balance of the appropriation is permitted to lapse.

### CAPITAL IMPROVEMENTS AUTHORIZED IN 2011 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 2011 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.

# GENERAL CAPITAL FUND

## STATEMENT OF CAPITAL SURPLUS YEAR - 2011

		Debit	Credit
Balance January 1, 2011	80029-01	XXXXXXXXXX	2,802.14
Premium on Sale of Bonds		XXXXXXXXXX	
Funded Improvement Authorizations Canceled		XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations	80029-02		XXXXXXXXXX
Appropriated to 2011 Budget Revenue	80029-03		XXXXXXXXXX
Balance December 31, 2011	80029-04	2,802.14	XXXXXXXXXX
		2,802.14	2,802.14

### BONDS ISSUED WITH A COVENANT OR COVENANTS

1. Amount of Serial Bonds Issued Under Provisions of Chapter 233, P.L. 1944, Chapter 268, P.L. 1944, Chapter 428, P.L. 1943 or Chapter 77, Article VI-A, P.L. 1945, with Covenant or Covenants; Outstanding December 31, 2011		_____
2. Amount of Cash in Special Trust Fund as of December 31, 2011 (Note A)		_____
3. Amount of Bonds Issued Under Item 1 Maturing in 2012		_____
4. Amount of Interest on Bonds with a Covenant - 2012 Requirement		_____
5. Total of 3 and 4 - Gross Appropriation		_____ -
6. Less Amount of Special Trust Fund to be Used		_____
7. Net Appropriation Required		_____ -

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

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

Item 5 must be shown as an item of appropriation, short extended, with Item 6 shown directly following as a deduction and with the amount of Item 7 extended into the 2011 appropriation column.





**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 2011, please observe instructions of Sheet 2.

Bonds and Notes Authorized but Not Issued must be disclosed in this Utility Capital Section in the same manner as set forth in General Capital Fund on Sheet 8

## POST CLOSING

### TRIAL BALANCE      WATER AND SEWER      UTILITY FUND

AS AT DECEMBER 31, 2011

#### OPERATING AND CAPITAL SECTIONS

(Separately Stated)

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

Title of Account	Debit	Credit
<b>WATER AND SEWER UTILITY OPERATING FUND</b>		
Cash	239,794.51	
Investments		
<b>Receivables Offset with Reserves:</b>		
Consumer Accounts Receivable	130,532.86	
Liens Receivable	-	
Due Utility Capital	4,754.77	
Deferred Charges (Sheet 62)	-	
<b>Cash Liabilities:</b>		
Appropriation Reserves		63,681.30
Accrued Interest on Bonds, Loans and Notes		9,664.59
Encumbrances Payable		54,766.08
Utility Rent Overpayments		1,369.91
Due Current Fund		24.80
<b>Sub-total Cash Liabilities</b>	<b>C</b>	129,506.68
Reserve for Consumer Accounts and Lien Receivable		130,532.86
Fund Balance		115,042.60
<b>Total Operating Fund</b>	<b>375,082.14</b>	<b>375,082.14</b>

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

Bonds and Notes Authorized but Not Issued must be disclosed in this Utility Capital Section in the same manner as set forth in General Capital Fund on Sheet 8

## POST CLOSING

### TRIAL BALANCE    WATER AND SEWER    UTILITY FUND

AS AT DECEMBER 31, 2011  
OPERATING AND CAPITAL SECTIONS

(Separately Stated)

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

Title of Account	Debit	Credit
<b>WATER AND SEWER/UTILITY CAPITAL FUND</b>		
Cash	278,478.68	
Investments		
Deferred Charges (Sheet 62)	-	
Fixed Capital - Water	1,119,337.70	
Fixed Capital - Sewer	2,044,495.18	
Fixed Capital Authorized and Uncompleted	609,216.97	
Bond Anticipation Notes Payable		-
Loans Payable		283,492.97
Loans Payable		-
Serial Bonds Payable		730,000.00
Improvement Authorizations:		
Funded		241,395.96
Unfunded		22,000.00
Capital Improvement Fund		23,538.89
Capital Surplus		439.81
Due to Utility Operating		4,754.77
Reserve for:		
Amortization		2,737,556.88
Preliminary Expenses		8,349.25
Estimated Proceeds Bonds and Notes	22,000.00	XXXXXXXX
Bonds and Notes Authorized and Not Issued	XXXXXXXX	22,000.00
<b>Total Capital Fund</b>	<b>4,073,528.53</b>	<b>4,073,528.53</b>

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



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

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2010	RECEIPTS					Disbursements	Balance Dec. 31, 2011
		Assessments and Liens	Operating Budget					
Assessment Serial Bond Issues:	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
								-
								-
								-
								-
								-
Assessment Bond Anticipation Note Issues:	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
								-
								-
								-
								-
Other Liabilities								-
Trust Surplus								-
Less Assets "Unfinanced"	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
								-
								-
								-
	-	-	-	-	-	-	-	-

Sheet 57

# SCHEDULE OF WATER AND SEWER UTILITY BUDGET - 2011

## BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated _____ 01	26,000.00	26,000.00	-
Operating Surplus Anticipated with Consent of Director of Local Govt. Services _____ 02			-
Water Rents	510,000.00	507,839.39	(2,160.61)
Sewer Rents	797,000.00	821,805.58	24,805.58
Mobile Antenna Lease	50,000.00	70,300.47	20,300.47
Capital Surplus	12,000.00	12,000.00	-
			-
Added by N.J.S. 40A:4-87 (List)	XXXXXX	XXXXXX	XXXXXX
			-
			-
			-
Subtotal	1,395,000.00	1,437,945.44	42,945.44
Deficit (General Budget) ** _____ 07			
_____ 08	1,395,000.00	1,437,945.44	42,945.44

\*\*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:	XXXXXX
Adopted Budget	1,395,000.00
Added by N.J.S. 40A:4-87	
Emergency	
<b>Total Appropriations</b>	<b>1,395,000.00</b>
Add: Overexpenditures (See Footnote)	
<b>Total Appropriations and Overexpenditures</b>	<b>1,395,000.00</b>
Deduct Expenditures:	
Paid or Charged	1,328,493.55
Reserved	63,681.30
Surplus (General Budget) **	
<b>Total Expenditures</b>	<b>1,392,174.85</b>
Unexpended Balance Canceled (See Footnote)	2,825.15

**FOOTNOTES - RE: OVEREXPENDITURES:**

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

**RE: UNEXPENDED BALANCE CANCELED:**

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

# STATEMENT OF 2011 OPERATION

## WATER AND SEWER UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2011 WATER AND 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:	XXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")	1,437,945.44	
Miscellaneous Revenue Not Anticipated	15,111.87	
2010 Appropriation Reserves Canceled * (Excess Revenue Realized)	3,179.95	
Total Revenue Realized		1,456,237.26
Expenditures:	XXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXX	
Paid or Charged	1,328,493.55	
Reserved	63,681.30	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Overexpenditure of Appropriation Reserves		
Total Expenditures	1,392,174.85	
Less: Deferred Charges Included In Above "Total Expenditures"		
Total Expenditures - As Adjusted		1,392,174.85
Excess		64,062.41
Budget Appropriation - Surplus (General Budget) **		-
Remainder = Balance of Results of 2011 Operation ( "Excess in Operations" - Sheet 60)		64,062.41
Deficit		
Anticipated Revenue - Deficit (General Budget) **		-
Remainder = Balance of Results of 2011 Operation ( "Operating Deficit - to Trial Balance" - Sheet 60)		-

**SECTION 2:**

The following Item of 2010 Appropriation Reserves Canceled in 2011 Is Due to the Current Fund TO THE EXTENT OF the amount Received and Due from the General Budget of 2010 for an Anticipated Deficit in the WATER AND SEWER Utility for 2010:

2010 Appropriation Reserves Canceled in 2011	3,179.95	
Less: Anticipated Deficit in 2010 Budget - Amount Received and Due from Current Fund - If none, enter "None"		
* Excess (Revenue Realized)		3,179.95

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



**RESULTS OF 2011 OPERATIONS      WATER AND SEWER      UTILITY**

	Debit	Credit
Excess in Anticipated Revenues	XXXXXX	42,945.44
Unexpended Balances of Appropriations	XXXXXX	2,825.15
Miscellaneous Revenue Not Anticipated	XXXXXX	15,111.87
Unexpended Balances of 2010 Appropriation Reserves*	XXXXXX	3,179.95
Deficit in Anticipated Revenue		XXXXXX
		XXXXXX
Operating Deficit - to Trial Balance	XXXXXX	
Excess in Operations - to Operating Surplus	64,062.41	XXXXXX
* See restriction in amount on Sheet 59, SECTION 2	64,062.41	64,062.41

**OPERATING SURPLUS -      WATER AND SEWER      UTILITY**

	Debit	Credit
Balance January 1, 2011	XXXXXX	76,980.19
Excess in Results of 2011 Operations	XXXXXX	64,062.41
Amount Appropriated in 2011 Budget - Cash	26,000.00	XXXXXX
Amount Appropriated in 2011 Budget with Prior Written Consent of Director of Local Government Services		XXXXXX
Balance December 31, 2011	115,042.60	XXXXXX
	141,042.60	141,042.60

**ANALYSIS OF BALANCE DECEMBER 31, 2011  
(FROM WATER AND SEWER UTILITY - TRIAL BALANCE)**

Cash	239,794.51
Investments	-
Interfund Accounts Receivable	4,754.77
Subtotal	244,549.28
Deduct Cash Liabilities Marked with "C" on Trial Balance	129,506.68
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	115,042.60
*Other Assets Pledged to Operating Surplus	
Deferred Charges #	-
Operating Deficit #	
Total Other Assets	-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2012 BUDGET	115,042.60

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

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

Balance December 31, 2010		\$ <u>71,447.86</u>
Increased by:		
<u>Water and Sewer</u> Rents Levied		\$ <u>1,393,554.53</u>
Decreased by:		
Collections	\$ <u>1,327,643.26</u>	
Overpayments applied	\$ <u>2,001.71</u>	
Transfer to _____ Liens	\$ _____	
Other	\$ <u>4,824.56</u>	
		\$ <u>1,334,469.53</u>
Balance December 31, 2011		\$ <u>130,532.86</u>

**SCHEDULE OF WATER AND SEWER LIENS**

Balance December 31, 2010		\$ <u>-</u>
Increased by:		
Transfers from Accounts Receivable	\$ _____	
Penalties and Costs	\$ _____	
Other	\$ _____	
		\$ <u>-</u>
Decreased by:		
Collections	\$ _____	
Other	\$ _____	
		\$ <u>-</u>
Balance December 31, 2011		\$ <u>-</u>

**DEFERRED CHARGES**  
**- MANDATORY CHARGES ONLY -**  
**WATER AND 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, 2010 per Audit Report	Amount in 2011 Budget	Amount Resulting from 2011	Balance as at Dec. 31, 2011
1. Emergency Authorization - *	\$ _____	\$ _____	\$ _____	\$ _____ -
2. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
3. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
4. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
5. Deficit in Operations	\$ _____	\$ _____	\$ _____ -	\$ _____ -
<b>Total Operating</b>	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -
6. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
7. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
8. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
<b>Total Capital</b>	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -

\*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 in Budget of Year 2012</u>
1. _____	_____	_____	\$ _____	_____
2. _____	_____	_____	\$ _____	_____
3. _____	_____	_____	\$ _____	_____
4. _____	_____	_____	\$ _____	_____

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2012 DEBT SERVICE FOR BONDS  
WATER AND SEWER UTILITY ASSESSMENT BONDS**

	Debit	Credit	2012 Debt Service
Outstanding January 1, 2011	XXXXXX	-	
Issued	XXXXXX		
Paid		XXXXXX	
Outstanding December 31, 2011	-	XXXXXX	
	-	-	
2012 Bond Maturities - Assessment Bonds			\$
2012 Interest on Bonds *			
<b>WATER AND SEWER</b>		<b>UTILITY CAPITAL BONDS</b>	
Outstanding January 1, 2011	XXXXXX	790,000.00	
Issued	XXXXXX		
Paid	60,000.00	XXXXXX	
Outstanding December 31, 2011	730,000.00	XXXXXX	
	790,000.00	790,000.00	
2012 Bond Maturities - Capital Bonds			\$ 60,000.00
2012 Interest on Bonds *		28,337.50	

**INTEREST ON BONDS - WATER AND SEWER UTILITY BUDGET**

2012 Interest on Bonds (*Items)	28,337.50	
Less: Interest Accrued to 12/31/2011 (Trial Balance)	6,055.21	
Subtotal	22,282.29	
Add: Interest to be Accrued as of 12/31/2012	5,307.29	
Required Appropriation 2012		\$ 27,589.58

**LIST OF BONDS ISSUED DURING 2011**

Purpose	2012 Maturity	Amount Issued	Date of Issue	Interest Rate
	-	-		

# SCHEDULE OF LOANS ISSUED AND OUTSTANDING AND 2012 DEBT SERVICE FOR LOANS

## WATER AND SEWER UTILITY LOAN

	Debit	Credit	2012 Debt Service
Outstanding January 1, 2011	XXXXXX	338,164.95	
Issued	XXXXXX		
Paid	54,671.98	XXXXXX	
Outstanding December 31, 2011	283,492.97	XXXXXX	
	338,164.95	-	
2012 Loan Maturities		\$	53,706.25
2012 Interest on Loans *		\$ 8,662.50	
<b><u>WATER AND SEWER UTILITY LOAN</u></b>			
Outstanding January 1, 2011	XXXXXX		
Issued	XXXXXX		
Paid		XXXXXX	
Outstanding December 31, 2011	-	XXXXXX	
	-	-	
2012 Loan Maturities		\$	
2012 Interest on Loans *		\$	

### **INTEREST ON LOANS - WATER AND SEWER UTILITY BUDGET**

2012 Interest on Loans (*Items)	\$	8,662.50	
Less: Interest Accrued to 12/31/2011 (Trial Balance)	\$	3,609.38	
Subtotal	\$	5,053.12	
Add: Interest to be Accrued as of 12/31/2012	\$	2,953.13	
Required Appropriation 2012		\$	8,006.25

### **LIST OF LOANS ISSUED DURING 2011**

Purpose	2012 Maturity	Amount Issued	Date of Issue	Interest Rate
	-	-		

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

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2011	Date of Maturity	Rate of Interest	2012 Budget Requirement		
						For Principal	For Interest **	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
			-			-	-	

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 2009 or prior require one legal payable installment to be budgeted if it is contemplated that such notes will be renewed in 2012 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
2011 Interest on Notes	\$ -
Less: Interest Accrued to 12/31/2011 (Trial Balance)	\$
Subtotal	\$ -
Add: Interest to be Accrued as of 12/31/2012	\$
Required Appropriation - 2012	\$ -

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

# DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2011	Date of Maturity	Rate of Interest	2012 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
15.			-			-	-	

Sheet 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, 2009 or prior must be appropriated in full in the 2012 Dedicated Utility Assessment Budget or written intent of permanent financing submitted.  
 \*\* Interest on Utility Assessment Notes must be included in the Utility Budget appropriation "Interest on Notes".

# SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Obligation Outstanding Dec. 31, 2011	2012 Budget Requirement	
		For Principal	For Interest/Fees
Leases approved by LFB after July 1, 2007			
1.			
2.			
3.			
4.			
5.			
Sub-total	-	-	-
Leases approved by LFB prior to July 1, 2007			
1.			
2.			
3.			
4.			
5.			
Sub-total	-	-	-
<b>Total</b>	-	-	-
		80051-01	80051-02

Sheet 65a

(Do not crowd - add additional sheets)



# SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER AND SEWER UTILITY CAPITAL FUND

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2011		2011 Authorizations		Expended	Authorizations Canceled	Balance - December 31, 2011	
	Funded	Unfunded					Funded	Unfunded
Per Attached Sheet	263,010.74	22,000.00			21,614.78		241,395.96	22,000.00
Total	70000-	263,010.74	-	-	21,614.78	-	241,395.96	22,000.00

Sheet 66

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

**BOROUGH OF WOODBURY HEIGHTS**  
**WATER AND SEWER CAPITAL FUND**  
**Statement of Improvement Authorizations**  
**For the Year Ended December 31, 2011**

Ord. No.	Improvement Description	Date	Amount	December 31, 2010		Paid or Charged	December 31, 2011	
				Funded	Unfunded		Funded	Unfunded
8-02	(c) Rehabilitation and Cleaning of Helen Avenue Well	4/17/02	\$ 25,000.00					
8-06	Sewer Infiltration Evaluation and Remediation Program	6/21/06	44,216.97	\$ 3,830.96		\$ 3,830.96		
6-07	(a) Sanitary Sewer Infiltration Repairs	5/16/07	253,500.00	190,682.79	-		190,682.79	-
	(b) Video Equipment	5/16/07	66,500.00	8,613.00	-		8,613.00	-
4-09	Redevelopment of Well #1 - Helen Ave	2/3/09	220,000.00	59,883.99	\$ 22,000.00	\$ 21,614.78	38,269.21	\$ 22,000.00
				\$ 263,010.74	\$ 22,000.00	\$ 21,614.78	\$ 241,395.96	\$ 22,000.00

# WATER AND SEWER UTILITY CAPITAL FUND

## SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance January 1, 2011	XXXXXX	23,538.89
Received from 2011 Budget Appropriation *	XXXXXX	
	XXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXX	XXXXXX
		XXXXXX
		XXXXXX
		XXXXXX
		XXXXXX
		XXXXXX
		XXXXXX
		XXXXXX
		XXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXX
		XXXXXX
Balance December 31, 2011	23,538.89	XXXXXX
	23,538.89	23,538.89

# WATER AND SEWER UTILITY CAPITAL FUND

## SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit	Credit
Balance January 1, 2011	XXXXXX	-
Received from 2011 Budget Appropriation *	XXXXXX	
Received from 2011 Emergency Appropriation *	XXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXX
		XXXXXX
Balance December 31, 2011	-	XXXXXX
	-	-

\*The full amount of the 2011 appropriation should be transferred to this account unless the balance of the appropriation is permitted to lapse.



**INSTRUCTIONS IN PREPARATION OF  
ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2011**

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 filed in should be marked "Not Applicable".

**INDEX**

1 & 1a, 1b, 1c	Certification and Affidavit
1d	Report of Federal & State Financial Assistance Expenditures of Awards
2.	Instructions and Certification
3 & 3a	Trial Balance--Current Fund
4.	Trial Balance--Public Assistance Fund
5.	Trial Balance--Federal and State Fund
6. & 6b.	Trial Balance--Trust Funds / Schedule of Trust Fund Deposits and 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, 9b, 9c	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 Tax
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 2011 Operations--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 2011
23.	Due from/to State of New Jersey for Senior Citizens and Veterans Deductions
24.	Reserve for Tax Appeals Pending - N.J. Division of Tax Appeals (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 Tax 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
32.	Summary Statement of Debt Service Requirements - School - Type I and Current
33.	Debt Service for Notes (Other than Assessment Notes)
34.	Debt Service for Assessment Notes
34a.	Schedule of Capital Lease Program Obligations
35 & 35a.	Improvement Authorizations
36.	Capital Improvement Fund
37.	Down Payment
37.	Capital Improvements Authorized in 2011
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.	2011 Utility Operations
46 & 60.	Results of Operations, 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 2011; Utility Capital Surplus