CITY OF ORANGE TOWNSHIP

COUNTY OF ESSEX

NEW JERSEY

REPORT ON

EXAMINATION OF ACCOUNTS

FOR THE STATE FISCAL YEAR 2009

SAMUEL KLEIN AND COMPANY
CERTIFIED PUBLIC ACCOUNTANTS

CITY OR ORANGE TOWNSHIP
COUNTY OF ESSEX, NEW JERSEY

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PART I

REPORT ON EXAMINATION

FINANCIAL STATEMENTS

NOTES TO FINANCIAL STATEMENTS

AND

SUPPLEMENTARY EXHIBITS

STATE FISCAL YEAR ENDED JUNE 30, 2009

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INDEPENDENT AUDITOR'S REPORT

The Honorable Mayor and Members
of the City Council
City of Orange Township
Orange, New Jersey 07050

We have audited the accompanying statutory basis financial statements of the various funds of the

CITY OF ORANGE TOWNSHIP
COUNTY OF ESSEX

as of and for the fiscal year ended June 30, 2009, as listed in the foregoing table of contents, and for the fiscal year ended June 30, 2008. These statutory basis financial statements are the responsibility of the Municipality's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and audit requirements as prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

These statutory basis financial statements have been prepared in conformity with accounting practices prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey which are designed primarily for determining compliance with legal provisions and budgetary restrictions and as a means of reporting on the stewardship of public officials with respect to public funds. These practices differ in certain respects, which in some instances may be material, from generally accepted accounting principles applicable to local government units. The more significant of these practices are described in Note 1 to the financial statements.

In our opinion, because of the City's policy to prepare its financial statements on the basis of accounting discussed in the third paragraph of this report, the financial statements referred to above do not present fairly, in conformity with generally accepted accounting principles, the financial position of the City of Orange Township as of June 30, 2009 and 2008 or the results of its operations for the years then ended.

However, in our opinion, the statutory basis financial statements referred to above present fairly, in all material respects, the financial position of the City of Orange Township in the County of Essex, as of June 30, 2009 and 2008 and the results of operations of such funds for the years then ended, in accordance with accounting principles and practices prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey and described in Note 1 to the financial statements.

In accordance with *Government Auditing Standards*, we have also issued a report dated January 8, 2010, on our consideration of the City of Orange Township's internal control over financial reporting and our test of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in conjunction with this report in considering the results of our audit.

Our audit was performed for the purpose of forming an opinion on the statutory basis financial statements of the City of Orange Township taken as a whole. The accompanying supplementary schedules presented in the "Supplementary" sections, and the accompanying schedules of expenditures of federal and state awards are not required parts of the financial statements and are presented for purposes of additional analysis as required by New Jersey State Division of Local Government Services; U.S. Office of Management and Budget Circular A-133, *Audits of State, Local Government, and Nonprofit Organizations*, and New Jersey State Office of Management and Budget Circular Letter 04-04, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid.* Such information has been subjected to the auditing procedures applied in the audit of the statutory basis financial statements and, in our opinion, is fairly presented in all material respects in relation to the statutory basis financial statements taken as a whole.

Samuel Klein and Company

SAMUEL KLEIN AND COMPANY
CERTIFIED PUBLIC ACCOUNTANTS

Joseph J. Faccone

JOSEPH J. FACCONE, RMA, PA

Newark, New Jersey
January 8, 2010

CITY OF ORANGE TOWNSHIP
CURRENT FUND

COMPARATIVE BALANCE SHEETS

A
Sheet #1

ASSETS AND DEFERRED CHARGES	Ref.	Balance June 30, 2009	Balance June 30, 2008
Current Fund			
Current Assets:			
Cash - Checking Accounts	A-4	$ 8,406,031.85	$ 7,462,826.35
Cash - Cash Management Funds	A-7	966,931.67	958,229.71
Cash - Change Funds	A-8	560.00	560.00
		9,373,523.52	8,421,616.06
Due from State of New Jersey per Ch. 129, P. L. 1976	A-10	57,388.34	47,393.86
		9,430,911.86	8,469,009.92
Receivables and Other Assets with Full Reserves:			
Delinquent Property Taxes	A-11	3,057,020.81	2,514,707.58
Tax Title Liens	A-12	53,626.08	34,871.67
Property Acquired for Taxes - Assessed Valuation	A-13	856,500.00	856,500.00
Sales Contracts Receivable - Property Acquired for Taxes	A-14	80,601.00	80,601.00
Other Liens Receivable	A-15	114,418.31	45,382.56
Revenue Accounts Receivable	A-16	112,897.55	79,549.56
Other Accounts Receivable	A-17	14,000.00	14,000.00
Deposits Receivable	A-18	1,645.05	2,864.05
Interfunds Receivable	A-19	885,995.46	2,053,704.18
		5,176,704.26	5,682,180.60
Deferred Charges:			
Overexpenditure of Appropriations	A-20		17,674.83
Overexpenditure of Appropriation Reserves	A-20		33,605.67
Special Emergency Authorization (N.J.S.A. 40A:4-55)	A-21	90,000.00	180,000.00
		90,000.00	231,280.50
		14,697,616.12	14,382,471.02
Federal and State Grant Fund			
Grants Receivable	A-22	5,064,927.72	5,799,524.94
		$ 19,762,543.84	$ 20,181,995.96

CITY OF ORANGE TOWNSHIP
CURRENT FUND

COMPARATIVE BALANCE SHEETS

A
Sheet #2

LIABILITIES, RESERVES AND FUND BALANCE	Ref.	Balance June 30, 2009	Balance June 30, 2008
Current Fund			
Appropriation Reserves:			
Encumbered	A-3,23	$ 1,664,907.54	$ 525,176.01
Unencumbered	A-3,23	2,182,778.11	2,113,280.50
Reserve for Revaluation	A-24	1,375.09	3,250.00
Accounts Payable	A-25	562,317.75	
Tax Overpayments	A-26	95,712.89	130,989.07
Due to State of New Jersey	A-27	6,505.00	782,569.40
Reserve for Tax Appeals	A-28	1,656,648.07	2,000,000.00
Interfunds Payable	A-29	935,281.17	71,031.43
Prepaid Taxes	A-32	107,056.19	47,926.39
Deposits on Sale of Property	A-33	3,110.00	3,110.00
		7,215,691.81	5,677,332.80
Reserve for Receivables and Other Assets		5,176,704.26	5,682,180.60
Fund Balance	A-1	2,305,220.05	3,022,957.62
		14,697,616.12	14,382,471.02
Federal and State Grant Fund			
Due to Current Fund	A-34	727,933.74	1,964,672.42
Unappropriated Reserves	A-35	94,660.52	120,786.90
Reserve for Grant Expenditures:			
Encumbered	A-36	644,802.00	1,226,120.17
Unencumbered	A-36	3,597,531.46	2,487,945.45
		5,064,927.72	5,799,524.94
		$ 19,762,543.84	$ 20,181,995.96

See accompanying notes to financial statements.

CITY OF ORANGE TOWNSHIP
CURRENT FUND

COMPARATIVE STATEMENTS OF OPERATIONS AND CHANGES IN FUND BALANCE

A-1

	Ref.	Fiscal Year 2009	Fiscal Year 2008
Revenue and Other Income Realized			
Fund Balance Utilized	A-2	$ 2,611,716.22	$ 2,436,628.96
Miscellaneous Revenue Anticipated	A-2a	17,260,521.26	18,608,864.09
Receipts from Delinquent Taxes	A-2d	2,443,713.84	2,305,243.18
Receipts from Current Taxes	A-2d	45,703,512.30	43,679,925.22
Nonbudget Revenue	A-2e	323,235.38	427,428.73
Other Credits to Income:			
Prior Years' Checks Cancelled:			
Current Fund			8,177.93
Other Liens Receivable Realized	A-15	55,050.64	25,290.10
Interfund Credits (Net)	A-19	792,708.72	
Unexpended Balance of Appropriation Reserves	A-23	1,233,188.80	1,252,787.29
Accounts Payable Cancelled			130,022.88
Tax Overpayments Cancelled			81,411.12
		70,423,647.16	68,955,779.50
Expenditures			
Budget Appropriations:			
Operations:			
Salaries and Wages		24,272,700.00	24,267,457.83
Other Expenses		18,261,767.58	17,315,191.29
Capital Improvements			248,600.00
Municipal Debt Service		3,735,479.92	2,070,944.61
Deferred Charges		866,084.59	910,523.45
Statutory Expenditures		3,065,545.66	4,748,931.95
Type I School District Debt Service		1,681,303.34	909,679.13
	A-3	51,882,881.09	50,471,328.26
Prior Year Revenue Refunds	A-4	28,124.16	34,987.44
Grants Receivable Cancelled	A-19	2,500.00	1,967.00
Interfund Charges (Net)			604,844.67
Prior Year Paid Taxes Cancelled			284,769.60
County Taxes	A-30	7,327,485.26	6,457,455.88
Local School District Taxes	A-31	9,288,678.00	8,931,421.00
		68,529,668.51	66,786,773.85
Excess in Revenue		1,893,978.65	2,169,005.65
Adjustment to Income before Fund Balance:			
Expenditures Included Above Which Are by Statute Deferred Charges to Budget of Succeeding Year			17,674.83
Statutory Excess to Surplus		1,893,978.65	2,186,680.48
Fund Balance			
Balance July 1	A	3,022,957.62	3,272,906.10
		4,916,936.27	5,459,586.58
Decreased by:			
Utilized as Anticipated Revenue	A-2	2,611,716.22	2,436,628.96
Balance June 30	A	$ 2,305,220.05	$ 3,022,957.62

See accompanying notes to financial statements.

CITY OF ORANGE TOWNSHIP
CURRENT FUND

STATEMENT OF REVENUE

A-2

	Ref.	Budget	Realized	Excess or (Deficit)
Surplus Anticipated	A-1	$ 2,611,716.22	$ 2,611,716.22	$
Miscellaneous Revenue	A-2a	17,854,137.72	17,260,521.26	(593,616.46)
Receipts from Delinquent Taxes	A-2d	2,320,000.00	2,443,713.84	123,713.84
Sub-Total General Revenue		22,785,853.94	22,315,951.32	(469,902.62)
Amount to be Raised by Taxation:				
Local Tax for Municipal Purposes		31,151,886.65	31,121,590.10	(30,296.55)
Addition to Local School District Tax		819,758.94	819,758.94	
	A-2d,11	31,971,645.59	31,941,349.04	(30,296.55)
Total General Revenue		54,757,499.53	54,257,300.36	(500,199.17)
Nonbudget Revenue	A-2e		323,235.38	323,235.38
	A-3	$ 54,757,499.53	$ 54,580,535.74	$ (176,963.79)

See accompanying notes to financial statements.

CITY OF ORANGE TOWNSHIP
CURRENT FUND

STATEMENT OF REVENUE (Continued)
ANALYSIS OF MISCELLANEOUS REVENUE

A-2a
Sheet #1

	Ref.	Budget	Realized	Excess or (Deficit)
Licenses:				
Alcoholic Beverages	A-16	$ 50,000.00	$ 48,899.40	$ (1,100.60)
Other	A-2b	56,000.00	63,673.00	7,673.00
Fees and Permits:				
Construction Code Official	A-16	90,000.00	89,335.00	(665.00)
Other	A-2c	234,000.00	211,328.55	(22,671.45)
Fines and Costs:				
Municipal Court	A-16	1,190,000.00	859,147.88	(330,852.12)
Interest and Costs on Taxes	A-6	600,000.00	659,126.04	59,126.04
Parking Meters	A-16	125,000.00	118,637.58	(6,362.42)
Rent Leveling Fees	A-16	45,000.00	45,580.00	580.00
Interest on Investments and Deposits	A-16	420,000.00	71,423.93	(348,576.07)
Rent on City-Owned Property - Right-of-Way	A-16	1,000.00	1,000.00	
Rent on City-Owned Property - 531 Lincoln Avenue	A-16	86,163.00	123,090.00	36,927.00
Building Aid Allowance for School - State Aid - Ch. 8	A-16	861,544.40	861,544.40	
Payments in Lieu of Taxes:				
Transport of New Jersey	A-16	107,219.20	106,370.10	(849.10)
Our Lady of Mt. Carmel Senior Citizens, Inc.	A-16	114,561.00	112,647.00	(1,914.00)
Millennium Homes	A-16	20,852.00	3,194.12	(17,657.88)
South Essex Urban Renewal	A-16	61,266.00	71,437.50	10,171.50
Oakwood Towers	A-16	156,171.00	161,016.00	4,845.00
Salem Towers - High Street Associates	A-16	119,088.00	130,846.50	11,758.50
Orange Park Apartments Associates Ltd.	A-16	125,478.00	127,987.50	2,509.50
The Berkley	A-16	29,268.00	32,445.00	3,177.00
Lincoln Court	A-16	93,850.00	134,192.50	40,342.50
Project Live, Inc.	A-16	6,028.47	6,006.51	(21.96)
New Community Corporation		41,669.00		(41,669.00)
Franchise Fee from Cablevision Gross Revenue Collections per N.J.S.A. 48:5A-30	A-16	70,000.00	69,511.65	(488.35)
Consolidated Municipal Property Tax Relief Act	A-16	7,114,637.00	7,114,637.02	0.02
Energy Receipts Tax	A-16	2,672,384.00	2,672,384.00	
State and Federal Revenues Offset with Appropriations:				
Public Health Priority Funding	A-22	37,639.00	37,639.00	
Drunk Driving Enforcement Fund	A-22	3,958.55	3,958.55	
Recycling Tonnage Grant	A-22	3,446.26	3,446.26	
Clean Community Grant	A-22	34,436.62	34,436.62	
Municipal Alliance on Alcoholism and Drug Abuse	A-22	91,000.00	91,000.00	
Safe and Secure Communities Program	A-22	84,511.00	84,511.00	
Essex County Local Arts Program	A-22	3,000.00	3,000.00	
Summer Food Program for Children - CY 2008	A-22	287,323.47	287,323.47	
Summer Food Program for Children - CY 2009	A-22	272,882.17	272,882.17	
County of Essex:				
Division on Aging	A-22	24,300.00	24,300.00	
Body Armor Fund	A-22	10,447.81	10,447.81	
Urban Enterprise Zone Program:				
08-137 Litter Collection Services Phase V	A-22	470,747.00	470,747.00	
08-189 Police Phase XI	A-22	316,868.00	316,868.00	
08-190 Orange Main Street Year 1	A-22	75,000.00	75,000.00	
09-21 Administration	A-22	245,399.00	245,399.00	

CITY OF ORANGE TOWNSHIP
CURRENT FUND

STATEMENT OF REVENUE (Continued)
ANALYSIS OF MISCELLANEOUS REVENUE

A-2a
Sheet #2

	Ref.	Budget	Realized	Excess or (Deficit)
State and Federal Revenues Offset with Appropriations:				
Hazardous Discharge Site Remediation Fund:				
534 Mitchell Street	A-22	$ 20,004.00	$ 20,004.00	$
540 Mitchell Street	A-22	20,565.00	20,565.00	
RCA Program Income	A-22	62,860.45	62,860.45	
Highway Pedestrian Safety Grant	A-22	18,000.00	18,000.00	
Click It or Ticket	A-22	4,000.00	4,000.00	
NJ Storm Water Management Plan	A-22	5,155.00	5,155.00	
Statewide Livable Community Local Library Program	A-22	4,164.25	4,164.25	
Lead Identification and Field Testing Grant	A-22	22,190.00	22,190.00	
Green Acres Program:				
Bell Stadium Rehabilitation	A-22	500,000.00	500,000.00	
County of Essex Open Space Trust Fund	A-22	225,000.00	225,000.00	
Other Special Items:				
Interlocal Service Agreement with Orange Board of Education:				
Extended School Day Program - FY 2009	A-16	50,000.00	29,668.28	(20,331.72)
Extended School Day Program - FY 2008	A-16	34,311.07	34,311.07	
Uniform Fire Safety Act	A-16	33,000.00	49,433.15	16,433.15
School Resource Police Officer	A-16	18,750.00	33,750.00	15,000.00
Payments in Lieu of Taxes Receivable YWCA		9,000.00		(9,000.00)
Due from Federal and State Grant Fund	A-19	375,000.00	375,000.00	
	A-1,2	$ 17,854,137.72	$ 17,260,521.26	$ (593,616.46)

See accompanying notes to financial statements.

CITY OF ORANGE TOWNSHIP
CURRENT FUND

STATEMENT OF REVENUE (Continued)
ANALYSIS OF OTHER LICENSES

A-2b

	Ref.		
City Clerk			
Raffle Licenses		$ 200.00	
Tow Truck Licenses		3,050.00	
	A-16		$ 3,250.00
Inspection and Licensing			
Garage and Gas Station Licenses		10,800.00	
Automatic Amusement Licenses		6,100.00	
Restaurant Licenses		2,800.00	
Taxi Driver and Owner's Licenses		4,050.00	
Laundromat Licenses		1,750.00	
Other Business Licenses		9,530.00	
	A-16		35,030.00
Planning Department			
Superintendent Licenses	A-16		24,500.00
Health Department			
Marriage Licenses		723.00	
Milk Licenses		170.00	
	A-16		893.00
	A-2a		$ 63,673.00

See accompanying notes to financial statements.

CITY OF ORANGE TOWNSHIP
CURRENT FUND

STATEMENT OF REVENUE (Continued)
ANALYSIS OF OTHER FEES AND PERMITS

A-2c
Sheet #1

	Ref.		
City Clerk			
Taxi and Livery Permits		$ 1,100.00	
Constable Fees		150.00	
Copy Fees		3,267.85	
Maps		17.50	
	A-16		$ 4,535.35
Health Department			
Birth Certificates		25,420.15	
Death Transcripts		52,430.00	
Marriage Transcripts		4,998.00	
Burial Permits		5,625.00	
Correction Fee		325.00	
Tuberculosis Test		1,000.00	
Miscellaneous		13.00	
	A-16		89,811.15
Public Works			
Street Permits		4,325.00	
Sidewalk Occupancy		1,450.00	
Landscaping Permit		1,340.00	
Deeds and Tax Maps		114.00	
Handicapped Parking		400.00	
	A-16		7,629.00
Tax Search Officer			
Tax Searches	A-16		60.00
Zoning Board of Adjustment			
Site Plans and Variances	A-16		9,475.00
Police Department			
Search Fees, Canvassers' Permits, Gun Permits and Accident Reports		6,783.50	
Alarm Permits		5,270.00	
	A-16		12,053.50
Code Enforcement Department			
Inspection Fees		30,710.00	
Certificates of Habitability		7,435.00	
	A-16		38,145.00
Planning Board			
Site Plans and Variances	A-16		2,030.00

CITY OF ORANGE TOWNSHIP
CURRENT FUND

STATEMENT OF REVENUE (Continued)
ANALYSIS OF OTHER FEES AND PERMITS

A-2c
Sheet #2

	Ref.		
Assessor			
Property Owner Lists		$ 330.00	
Copy of Deeds		524.00	
	A-16		$ 854.00
Planning Department			
Train Parking Lot Permits		34,405.55	
Tax Abatement Fee		2,750.00	
	A-16		37,155.55
Zoning Officer			
Zoning Certificates	A-16		9,580.00
	A-2a		$ 211,328.55

See accompanying notes to financial statements.

CITY OF ORANGE TOWNSHIP
CURRENT FUND

STATEMENT OF REVENUE (Continued)
ANALYSIS OF REALIZED TAX REVENUE

A-2d

	Ref.		
Receipts from Delinquent Taxes			
Delinquent Tax Collections:			
Due from State of New Jersey	A-10	$ 2,000.00	
FY 2009 Collections	A-11	2,441,420.76	
Tax Title Lien Collections	A-12	293.08	
	A-1,2		$ 2,443,713.84
Allocation of Current Tax Collections			
Revenue from Collections:			
FY 2009 Collections	A-11	$ 45,446,513.30	
FY 2008 Collections	A-32	47,926.39	
Due from State of New Jersey	A-10	94,750.00	
Overpayments Applied	A-11	114,322.61	
	A-1		$ 45,703,512.30
Allocated to:			
County of Essex	A-30	7,327,485.26	
Local School District	A-31	9,288,678.00	
			16,616,163.26
			29,087,349.04
Plus: Appropriation Reserve for Uncollected Taxes	A-3		2,854,000.00
Amount for Support of Municipal Budget Appropriations	A-2		$ 31,941,349.04

See accompanying notes to financial statements.

CITY OF ORANGE TOWNSHIP
CURRENT FUND

STATEMENT OF REVENUE (Continued)
ANALYSIS OF NONBUDGET REVENUE

A-2e

	Ref.		
Miscellaneous Revenue Not Anticipated			
Retiree Drug Subsidy		$ 93,233.40	
Public Assistance Trust Fund #1 Surplus		55,936.04	
Outside Employment of Off-Duty Police Officers:			
Administrative Fee		48,406.50	
Essex County Improvement Authority			
Residual Funds		13,270.10	
Unclaimed Property		12,458.64	
Tax Sale Certificate Redemption Fee		10,315.48	
Division of Motor Vehicle Inspections		9,013.00	
Elections		8,875.00	
Administration Fee for Car Towing		8,140.00	
Restitution		6,670.43	
Litigation Settlement		5,992.69	
Construction Penalty		4,000.00	
Passaic Valley Sewer Rebate		2,500.10	
State of New Jersey:			
Administrative Fee for Senior Citizens and Veterans		1,735.11	
Insurance Refund		1,600.00	
Return Check Fees		554.99	
Right-of-Way Fees		500.00	
Telephone Commissions		427.66	
Miscellaneous		4,155.64	
	A-6		$ 287,784.78
Revenue Accounts Receivable	A-16		31,466.00
Interfunds Receivable:			
Statutory Excess in Animal Control Trust Fund	A-19		3,984.60
	A-1,2		$ 323,235.38

See accompanying notes to financial statements.

CITY OF ORANGE TOWNSHIP
CURRENT FUND

STATEMENT OF EXPENDITURES

A-3
Sheet #1

Appropriations	Appropriations Budget	Appropriations Modified Budget	Expended Paid or Charged	Expended Reserved Encumbered	Expended Reserved Unencumbered	Unexpended Balance Cancelled
APPROPRIATIONS WITHIN "CAPS"						
DEPARTMENT OF ADMINISTRATION						
Office of the Mayor:						
Salaries and Wages	$ 113,000.00	$ 113,000.00	$ 113,000.00	$	$	$
Other Expenses	12,100.00	12,100.00	4,856.56	1,258.49	5,984.95	
Office of the Business Administrator:						
Salaries and Wages	159,000.00	159,000.00	159,000.00			
Other Expenses	2,500.00	2,500.00			2,500.00	
Office of Administrative Services:						
Salaries and Wages	167,000.00	167,000.00	167,000.00			
Other Expenses	395,025.00	395,025.00	218,496.04	11,191.92	165,337.04	
Public Defender:						
Salaries and Wages	35,000.00	35,000.00	35,000.00			
Other Expenses	3,000.00	3,000.00	1,462.50		1,537.50	
Insurance:						
Unemployment Compensation Insurance	50,000.00	50,000.00			50,000.00	
General Liability, Auto, Property	310,000.00	310,000.00	229,061.64	31,860.25	49,078.11	
Workers' Compensation	875,000.00	875,000.00	825,297.89	42,081.00	7,621.11	
Employee Group Health	6,640,000.00	6,640,000.00	5,925,645.34	87,300.85	627,053.81	
Municipal Insurance Fund	400,000.00	400,000.00	400,000.00			
Municipal Alcohol Beverage Control Board:						
Salaries and Wages	5,000.00	5,000.00			5,000.00	
Other Expenses	6,900.00	6,900.00	6,300.90	599.10		
	9,173,525.00	9,173,525.00	8,085,120.87	174,291.61	914,112.52	
DEPARTMENT OF LAW						
Office of the City Attorney:						
Salaries and Wages	391,000.00	391,000.00	391,000.00			
Other Expenses	130,500.00	130,500.00	26,909.23	19,415.56	84,175.21	
	521,500.00	521,500.00	417,909.23	19,415.56	84,175.21	
CITY CLERK AND MUNICIPAL COUNCIL						
City Council:						
Salaries and Wages	115,000.00	115,000.00	114,999.24		0.76	
Other Expenses	34,000.00	34,000.00	6,593.27	551.00	26,855.73	
Audit	112,275.00	112,275.00	112,275.00			
City Clerk:						
Salaries and Wages	222,000.00	222,000.00	216,299.77		5,700.23	
Other Expenses	27,950.00	27,950.00	20,124.14	1,874.53	5,951.33	
Election Expenses	25,000.00	25,000.00	1,250.00	825.00	22,925.00	
	536,225.00	536,225.00	471,541.42	3,250.53	61,433.05	

CITY OF ORANGE TOWNSHIP
CURRENT FUND

STATEMENT OF EXPENDITURES

A-3
Sheet #2

Appropriations	Appropriations Budget	Appropriations Modified Budget	Expended Paid or Charged	Expended Reserved Encumbered	Expended Reserved Unencumbered	Unexpended Balance Cancelled
APPROPRIATIONS WITHIN "CAPS"						
DEPARTMENT OF PLANNING AND DEVELOPMENT						
Inspection and Licensing/UCC:						
Salaries and Wages	$ 332,000.00	$ 332,000.00	$ 332,000.00	$	$	$
Other Expenses	5,000.00	5,000.00	1,155.09	827.83	3,017.08	
Planning Division:						
Salaries and Wages	203,000.00	203,000.00	203,000.00			
Other Expenses	21,200.00	21,200.00	12,186.04	1,046.29	7,967.67	
Zoning Board:						
Salaries and Wages	5,000.00	5,000.00	5,000.00			
Other Expenses	11,900.00	11,900.00	6,202.65	3,043.05	2,654.30	
Planning Board:						
Salaries and Wages	5,000.00	5,000.00			5,000.00	
Other Expenses	13,600.00	13,600.00	9,269.76	1,249.98	3,080.26	
Rent Leveling Board:						
Salaries and Wages	52,000.00	52,000.00	51,748.06		251.94	
Other Expenses	6,600.00	6,600.00	5,990.36	50.00	559.64	
	655,300.00	655,300.00	626,551.96	6,217.15	22,530.89	
DEPARTMENT OF FINANCE						
Department of Finance:						
Salaries and Wages	511,000.00	511,000.00	510,719.80		280.20	
Other Expenses	50,220.00	50,220.00	27,471.41	1,436.27	21,312.32	
Tax Collection:						
Salaries and Wages	226,000.00	226,000.00	225,250.21		749.79	
Other Expenses	29,250.00	29,250.00	17,691.54	5,766.05	5,792.41	
Office of the Tax Assessor:						
Salaries and Wages	142,000.00	142,000.00	141,794.38		205.62	
Other Expenses	56,800.00	56,800.00	27,410.38	13,711.16	15,678.46	
	1,015,270.00	1,015,270.00	950,337.72	20,913.48	44,018.80	
DEPARTMENT OF COMMUNITY SERVICES						
Administration Division:						
Salaries and Wages	251,000.00	251,000.00	250,867.25		132.75	
Other Expenses	13,000.00	13,000.00	9,263.84	293.00	3,443.16	
Health Division:						
Salaries and Wages	300,000.00	300,000.00	300,000.00			
Other Expenses	37,000.00	37,000.00	22,058.75	12,176.58	2,764.67	

CITY OF ORANGE TOWNSHIP
CURRENT FUND

STATEMENT OF EXPENDITURES

A-3
Sheet #3

Appropriations	Appropriations Budget	Appropriations Modified Budget	Expended Paid or Charged	Expended Reserved Encumbered	Expended Reserved Unencumbered	Unexpended Balance Cancelled
APPROPRIATIONS WITHIN "CAPS"						
DEPARTMENT OF COMMUNITY SERVICES						
Animal Control:						
Salaries and Wages	$ 59,000.00	$ 59,000.00	$ 56,976.00	$	$ 2,024.00	$
Other Expenses	77,050.00	77,050.00	58,105.51	18,150.00	794.49	
Older Adult Services:						
Salaries and Wages	78,000.00	78,000.00	78,000.00			
Other Expenses	120,000.00	120,000.00	91,744.84	17,186.95	11,068.21	
Cultural Affairs:						
Salaries and Wages	70,000.00	70,000.00	62,131.80		7,868.20	
Other Expenses	22,000.00	22,000.00	18,609.68	2,629.12	761.20	
Recreation:						
Salaries and Wages	579,000.00	579,000.00	579,000.00			
Other Expenses	113,000.00	113,000.00	65,908.42	31,977.01	15,114.57	
	1,719,050.00	1,719,050.00	1,592,666.09	82,412.66	43,971.25	
DEPARTMENT OF POLICE						
Administration/Patrol Division:						
Salaries and Wages	10,254,000.00	10,254,000.00	10,254,000.00			
Other Expenses	292,350.00	292,350.00	200,692.68	76,927.38	14,729.94	
School Guards:						
Salaries and Wages	357,000.00	357,000.00	343,584.37		13,415.63	
	10,903,350.00	10,903,350.00	10,798,277.05	76,927.38	28,145.57	
DEPARTMENT OF FIRE						
Administration Division:						
Salaries and Wages	6,906,000.00	6,906,000.00	6,906,000.00			
Other Expenses	131,797.00	131,797.00	101,456.79	15,289.31	15,050.90	
Office of Emergency Management:						
Salaries and Wages	3,700.00	3,700.00	3,700.00			
Other Expenses	1,800.00	1,800.00	579.30	360.50	860.20	
Ambulance Services:						
Other Expenses	135,500.00	135,500.00	117,791.99	10,708.37	6,999.64	
Uniform Fire Safety Act:						
Salaries and Wages	33,000.00	33,000.00	33,000.00			
	7,211,797.00	7,211,797.00	7,162,528.08	26,358.18	22,910.74	

CITY OF ORANGE TOWNSHIP
CURRENT FUND

STATEMENT OF EXPENDITURES

A-3
Sheet #4

Appropriations	Appropriations: Budget	Appropriations: Modified Budget	Expended: Paid or Charged	Expended: Reserved: Encumbered	Expended: Reserved: Unencumbered	Unexpended Balance Cancelled
APPROPRIATIONS WITHIN "CAPS"						
DEPARTMENT OF PUBLIC WORKS						
Street Maintenance:						
Salaries and Wages	$ 803,000.00	$ 803,000.00	$ 803,000.00	$	$	$
Other Expenses	100,000.00	100,000.00	62,643.90	10,513.56	26,842.54	
Maintenance of Parks:						
Salaries and Wages	319,000.00	319,000.00	319,000.00			
Other Expenses	59,000.00	59,000.00	19,347.75	6,375.45	33,276.80	
Director's Office:						
Salaries and Wages	287,000.00	287,000.00	287,000.00			
Other Expenses	53,000.00	53,000.00	27,297.83	5,720.10	19,982.07	
Equipment and Vehicle Management:						
Salaries and Wages	35,000.00	35,000.00	34,054.54		945.46	
Other Expenses	587,000.00	587,000.00	475,432.31	54,588.46	56,979.23	
Snow Removal:						
Salaries and Wages	10,000.00	10,000.00			10,000.00	
Other Expenses	93,953.00	93,953.00	40,000.00	53,952.23	0.77	
Building and Grounds:						
Salaries and Wages	45,000.00	45,000.00	44,467.73		532.27	
Other Expenses	303,100.00	303,100.00	201,389.05	49,945.92	51,765.03	
	2,695,053.00	2,695,053.00	2,313,633.11	181,095.72	200,324.17	
MUNICIPAL COURT						
Salaries and Wages	712,000.00	712,000.00	698,524.45		13,475.55	
Other Expenses	81,500.00	81,500.00	74,153.58	7,135.10	211.32	
	793,500.00	793,500.00	772,678.03	7,135.10	13,686.87	
UNIFORM CONSTRUCTION CODE - APPROPRIATIONS OFFSET BY DEDICATED REVENUES (N.J.A.C. 5:23-4.17)						
Planning and Economic Development/Uniform Construction Code:						
Inspections and Licensing:						
Salaries and Wages	88,000.00	88,000.00	88,000.00			
Other Expenses	2,000.00	2,000.00	1,425.00	575.00		
	90,000.00	90,000.00	89,425.00	575.00		

CITY OF ORANGE TOWNSHIP
CURRENT FUND

STATEMENT OF EXPENDITURES

A-3
Sheet #5

Appropriations	Appropriations Budget	Appropriations Modified Budget	Expended Paid or Charged	Expended Reserved Encumbered	Expended Reserved Unencumbered	Unexpended Balance Cancelled
APPROPRIATIONS WITHIN "CAPS"						
UNCLASSIFIED						
Utilities:						
Telephone	$ 140,000.00	$ 140,000.00	$ 108,708.94	$ 12,336.18	$ 18,954.88	$
Street Lighting	535,000.00	535,000.00	405,261.20	44,468.38	85,270.42	
Retirement/Termination Pay/Other Compensation	150,000.00	150,000.00	108,150.42		41,849.58	
Gas and Electric (Other than Street Lighting)	460,000.00	460,000.00	398,851.01		61,148.99	
Refuse Removal	1,900,000.00	1,900,000.00	1,508,888.30	284,706.52	106,405.18	
Future Negotiated Salary Increases:						
OMEBA and Non-Union	200,000.00	200,000.00			200,000.00	
FMBA	200,000.00	200,000.00	17,633.12		182,366.88	
	3,585,000.00	3,585,000.00	2,547,492.99	341,511.08	695,995.93	
CONTINGENT	2,000.00	2,000.00	1,278.62		721.38	
Total Operations	38,901,570.00	38,901,570.00	35,829,440.17	940,103.45	2,132,026.38	
Detail:						
Salaries and Wages	24,272,700.00	24,272,700.00	23,824,750.72		447,949.28	
Other Expenses	14,628,870.00	14,628,870.00	12,004,689.45	940,103.45	1,684,077.10	
DEFERRED CHARGES						
Overexpenditures of Prior Year	17,674.83	17,674.83	17,674.83			
Overexpenditures of Appropriation Reserve	33,605.67	33,605.67	33,605.67			
Prior Year Bills:						
State Health Benefit Plan	533,776.50	533,776.50		533,776.50		
PSE&G - Street Lighting	93,978.89	93,978.89		93,978.89		
PSE&G - Gas and Electric	97,048.70	97,048.70		97,048.70		
	776,084.59	776,084.59	51,280.50	724,804.09		
STATUTORY EXPENDITURES						
Contribution to:						
Public Employees' Retirement System	370,412.64	370,412.64	370,412.64			
Social Security System (OASI)	878,800.00	878,800.00	847,813.77		30,986.23	
Consolidated Police and Firemen's Pension Fund	69,478.02	69,478.02	69,478.02			
Police and Firemen's Retirement System of NJ	1,746,855.00	1,746,855.00	1,746,855.00			
	3,065,545.66	3,065,545.66	3,034,559.43		30,986.23	
Total General Appropriations Within "CAPS"	42,743,200.25	42,743,200.25	38,915,280.10	1,664,907.54	2,163,012.61	

CITY OF ORANGE TOWNSHIP
CURRENT FUND

STATEMENT OF EXPENDITURES

A-3
Sheet #6

Appropriations	Appropriations Budget	Appropriations Modified Budget	Expended Paid or Charged	Expended Reserved Encumbered	Expended Reserved Unencumbered	Unexpended Balance Cancelled
APPROPRIATIONS EXCLUDED FROM "CAPS"						
OTHER OPERATIONS						
Maintenance of Free Public Library	$ 740,000.00	$ 740,000.00	$ 740,000.00	$	$	$
Interlocal Service Agreement:						
Orange Board of Education - Extended School Day Program	50,000.00	50,000.00	30,234.50		19,765.50	
	790,000.00	790,000.00	770,234.50		19,765.50	
STATE AND FEDERAL PROGRAMS OFFSET BY REVENUES						
Department of Community and Economic Development:						
Urban Enterprise Zone Program:						
08-137 Litter Collection Services Phase V	470,747.00	470,747.00	470,747.00			
08-189 Police Phase XI	316,868.00	316,868.00	316,868.00			
08-190 Orange Main Street Year 1	75,000.00	75,000.00	75,000.00			
09-21 Administration	245,399.00	245,399.00	245,399.00			
RCA Program Income	62,860.45	62,860.45	62,860.45			
DEP Hazardous Discharge Site Remediation Fund:						
540 Mitchell Street	20,565.00	20,565.00	20,565.00			
534 Mitchell Street	20,004.00	20,004.00	20,004.00			
Department of Community Services:						
Essex County Office on Aging :						
Senior Citizens' Public Health Nurse	24,300.00	24,300.00	24,300.00			
Summer Food Program - CY 2008	287,323.47	287,323.47	287,323.47			
Summer Food Program - CY 2009	272,882.17	272,882.17	272,882.17			
Public Health Priority Funding	37,639.00	37,639.00	37,639.00			
Statewide Livable Community Local Library Program	4,164.25	4,164.25	4,164.25			
Essex County Local Arts Program	3,000.00	3,000.00	3,000.00			
Essex County Municipal Alliance Program	91,000.00	91,000.00	91,000.00			
Lead Identification and Field Testing Grant	22,190.00	22,190.00	22,190.00			
Green Acres Program - Bell Stadium Rehabilitation	500,000.00	500,000.00	500,000.00			
Essex County Open Space Trust Fund:						
Local Aid Stimulus Program	225,000.00	225,000.00	225,000.00			
Department of Public Works:						
NJ DEP Storm Water Management Plan	5,155.00	5,155.00	5,155.00			
Clean Communities Grant	34,436.62	34,436.62	34,436.62			
Recycling Tonnage Grant	3,446.26	3,446.26	3,446.26			
Department of Police:						
Safe and Secure Community Program	84,511.00	84,511.00	84,511.00			
Click It or Ticket - 2009	4,000.00	4,000.00	4,000.00			

CITY OF ORANGE TOWNSHIP
CURRENT FUND

STATEMENT OF EXPENDITURES

A-3
Sheet #7

Appropriations	Appropriations Budget	Appropriations Modified Budget	Expended Paid or Charged	Expended Reserved Encumbered	Expended Reserved Unencumbered	Unexpended Balance Cancelled
APPROPRIATIONS EXCLUDED FROM "CAPS"						
STATE AND FEDERAL PROGRAMS OFFSET BY REVENUES						
Department of Police:						
NJ Highway Pedestrian Safety FY 2009	$ 18,000.00	$ 18,000.00	$ 18,000.00	$	$	$
Body Armor Fund	10,447.81	10,447.81	10,447.81			
Drunk Driving Enforcement Fund	3,958.55	3,958.55	3,958.55			
	2,842,897.58	2,842,897.58	2,842,897.58			
Total Operations	3,632,897.58	3,632,897.58	3,613,132.08		19,765.50	
Detail:						
Other Expenses	3,632,897.58	3,632,897.58	3,613,132.08		19,765.50	
DEBT SERVICE						
Payment of Bond Principal	2,491,287.19	2,491,287.19	2,491,287.19			
Interest on Bonds	795,766.56	795,766.56	795,766.56			
Green Trust Loan Program:						
Loan Repayment for Principal and Interest	14,527.28	14,527.28	14,527.26			0.02
New Jersey Environmental Infrastructure Loan	334,586.33	334,586.33	313,967.91			20,618.42
New Jersey Economic Development Authority Loan	66,995.00	66,995.00	66,995.00			
Demolition Loan - Department of Community Affairs	52,936.00	52,936.00	52,936.00			
	3,756,098.36	3,756,098.36	3,735,479.92			20,618.44
DEFERRED CHARGES						
Special Emergency Authorizations - 5 Years	90,000.00	90,000.00	90,000.00			
	7,478,995.94	7,478,995.94	7,438,612.00		19,765.50	20,618.44
FOR LOCAL DISTRICT SCHOOL PURPOSES						
Type I District School Debt Service:						
Payment of Bond Principal	1,318,712.81	1,318,712.81	1,318,712.81			
Interest on Bonds	331,498.93	331,498.93	331,498.93			
Green Acres Loan	31,091.60	31,091.60	31,091.60			
	1,681,303.34	1,681,303.34	1,681,303.34			
Total General Appropriations Excluded from "CAPS"	9,160,299.28	9,160,299.28	9,119,915.34		19,765.50	20,618.44

CITY OF ORANGE TOWNSHIP
CURRENT FUND

STATEMENT OF EXPENDITURES

A-3
Sheet #8

Appropriations	Appropriations		Expended			Unexpended Balance Cancelled
				Reserved		
	Budget	Modified Budget	Paid or Charged	Encumbered	Unencumbered	
APPROPRIATIONS EXCLUDED FROM "CAPS"						
Sub-Total	$ 51,903,499.53	$ 51,903,499.53	$ 48,035,195.44	$ 1,664,907.54	$ 2,182,778.11	$ 20,618.44
Reserve for Uncollected Taxes	2,854,000.00	2,854,000.00	2,854,000.00			
Total Appropriations	$ 54,757,499.53	$ 54,757,499.53	$ 50,889,195.44	$ 1,664,907.54	$ 2,182,778.11	$ 20,618.44
Reference	A-2	Sheet #9	Sheet #9	A	A	

CITY OF ORANGE TOWNSHIP
CURRENT FUND

STATEMENT OF EXPENDITURES

A-3
Sheet #9

	Ref.	Modified Budget	Paid or Charged
Adopted Budget		$ 53,722,979.55	$
Added by N.J.S.A. 40A:4-87		1,034,519.98	
Cash Disbursed	A-4		45,046,958.86
Deferred Charges	A-20		51,280.50
Deferred Charges:			
Special Emergency	A-21		90,000.00
Accounts Payable	A-25		4,058.50
Reserve for Grant Expenditures	A-36		2,842,897.58
Reserve for Uncollected Taxes	A-2d		2,854,000.00
	Sheet #8	$ 54,757,499.53	$ 50,889,195.44

Analysis of Charges to Operations			
Paid or Charged	Above		$ 50,889,195.44
Less: Reserve for Uncollected Taxes	Above		2,854,000.00
			48,035,195.44
Reserved:			
Encumbered	Sheet #8	$ 1,664,907.54	
Unencumbered	Sheet #8	2,182,778.11	
			3,847,685.65
	A-1		$ 51,882,881.09

See accompanying notes to financial statements.

CITY OF ORANGE TOWNSHIP
TRUST FUNDS

COMPARATIVE BALANCE SHEETS

B
Sheet #1

ASSETS	Ref.	Balance June 30, 2009	Balance June 30, 2008
Animal Control Trust Fund			
Cash - Checking Account	B-1	$ 9,152.80	$ 8,591.40
General Trust Fund			
Cash - Checking Accounts	B-1	1,940,294.84	3,373,345.98
Due from Municipal Court	B-4	1,515.00	1,630.00
Other Accounts Receivable	B-7	22,968.00	58,276.51
Interfunds Receivable	B-8	966,593.73	162,366.37
		2,931,371.57	3,595,618.86
Municipal Insurance Trust Fund			
Cash - Checking Account	B-1	299,508.88	430,028.72
Grant Trust Fund			
Cash - Checking Accounts	B-1	206,018.22	266,068.88
Grants Receivable	B-5	105,344.00	130,344.00
Essex County Community Development Block Grants Receivable	B-6	2,211,704.61	1,673,718.64
Interfunds Receivable	B-8		71,031.43
		2,523,066.83	2,141,162.95
		$ 5,763,100.08	$ 6,175,401.93

CITY OF ORANGE TOWNSHIP
TRUST FUNDS

COMPARATIVE BALANCE SHEETS

B
Sheet #2

LIABILITIES, RESERVES AND FUND BALANCE	Ref.	Balance June 30, 2009	Balance June 30, 2008
Animal Control Trust Fund			
Due to State of New Jersey	B-9	$ 417.00	$ 19.20
Interfunds Payable	B-15	3,984.60	3,696.60
Reserve for Animal Control Fund Expenditures	B-17	4,751.20	4,875.60
		9,152.80	8,591.40
General Trust Fund			
Accounts Payable	B-10	24,719.88	
Reserve for:			
Other Expenditures	B-11	327,966.69	332,307.07
Other Deposits	B-12	628,489.20	500,944.19
New Jersey Unemployment Insurance	B-13	43,095.80	93,915.73
Premium on Tax Sale	B-14	1,907,100.00	2,590,000.00
Interfunds Payable	B-15		78,451.87
		2,931,371.57	3,595,618.86
Municipal Insurance Trust Fund			
Reserve for Municipal Insurance Trust Fund Expenditures	B-18	299,508.88	430,028.72
Grant Trust Fund			
Interfunds Payable	B-15	140,963.97	133,004.35
Reserve for:			
Rehabilitation Grant Refunds	B-16	1,587.35	1,587.35
Essex County Community Development Block Grants	B-19	2,199,100.76	1,681,242.90
Other Grant Fund Expenditures	B-20	181,414.75	325,328.35
		2,523,066.83	2,141,162.95
		$ 5,763,100.08	$ 6,175,401.93

See accompanying notes to financial statements.

CITY OF ORANGE TOWNSHIP
GENERAL CAPITAL FUND

COMPARATIVE BALANCE SHEETS

C

ASSETS AND DEFERRED CHARGES	Ref.	Balance June 30, 2009	Balance June 30, 2008
Cash - Checking Accounts	C-2,3	$ 522,242.66	$ 106,183.05
Grants Receivable	C-4	1,273,823.26	1,273,823.26
Loans Receivable	C-5	2,801,236.81	3,783,496.81
Deferred Charges to Future Taxation:			
Funded	C-6	30,377,005.29	34,382,662.46
Unfunded	C-7	3,189,246.00	3,189,246.00
		$ 38,163,554.02	$ 42,735,411.58
LIABILITIES, RESERVES AND FUND BALANCE			
General Serial Bonds	C-23	$	$ 250,000.00
General Refunding Bonds	C-22	19,743,801.34	21,792,248.20
School Serial Bonds	C-21	1,945,000.00	2,390,000.00
School Refunding Bonds	C-20	6,116,198.66	6,937,751.80
Green Acres Trust Loan Payable:			
General	C-19	274,644.10	288,439.32
School	C-18	161,173.04	188,628.66
N.J. Environmental Infrastructure Trust Loan Payable	C-17	1,789,498.15	2,071,009.48
N.J. Economic Development Authority Loan Payable	C-16	133,990.00	200,985.00
Demolition Bond Loan Payable	C-15	212,700.00	263,600.00
Improvement Authorizations:			
Funded	C-8	1,155,056.10	607,659.19
Unfunded	C-8	5,864,404.92	6,611,778.13
Capital Improvement Fund	C-9	60,779.61	60,779.61
Interfunds Payable	C-10		325,000.00
Reserves for:			
Debt Service	C-11	4,225.00	4,225.00
Grants Receivable	C-12	17,750.00	17,750.00
Capital Lease Program	C-13	610,009.89	651,233.98
Loan Proceeds	C-14	61,176.74	61,176.74
Fund Balance	C-1	13,146.47	13,146.47
		$ 38,163,554.02	$ 42,735,411.58
Bonds and Notes Authorized but Not Issued	C-24	$ 3,189,246.00	$ 3,189,246.00

See accompanying notes to financial statements.

CITY OF ORANGE TOWNSHIP
GENERAL CAPITAL FUND

STATEMENT OF FUND BALANCE

C-1

	Ref.	
Balance June 30, 2008	C	$ 13,146.47
Balance June 30, 2009	C	$ 13,146.47

See accompanying notes to financial statements.

CITY OF ORANGE TOWNSHIP
WATER AND SEWER UTILITY

COMPARATIVE BALANCE SHEETS

D
Sheet #1

ASSETS	Ref.	Balance June 30, 2009	Balance June 30, 2008
Operating Fund			
Cash - Checking Account	D-5	$ 1,481,297.71	$ 1,697,295.32
Cash - Change Fund	D-8	150.00	150.00
		1,481,447.71	1,697,445.32
Receivables with Full Reserves:			
Consumer Accounts Receivable	D-11	2,495,529.62	1,925,356.88
Other Accounts Receivable	D-12	9,000.00	
		2,504,529.62	1,925,356.88
Deferred Charges:			
Deficit in Operations	D-13	350,151.91	
		4,336,129.24	3,622,802.20
Capital Fund			
Cash - Checking Account	D-5,9	4,895,534.29	4,594,407.73
Interfunds Receivable	D-10		325,000.00
Loans Receivable	D-14	7,499,719.00	
Fixed Capital	D-15	8,633,725.74	8,633,725.74
Fixed Capital Authorized and Uncompleted	D-16	39,288,583.60	39,288,583.60
		60,317,562.63	52,841,717.07
		$ 64,653,691.87	$ 56,464,519.27

CITY OF ORANGE TOWNSHIP
WATER AND SEWER UTILITY

COMPARATIVE BALANCE SHEETS

D
Sheet #2

LIABILITIES, RESERVES AND FUND BALANCE	Ref.	Balance June 30, 2009	Balance June 30, 2008
Operating Fund			
Appropriation Reserves:			
Encumbered	D-4,17	$ 814,488.71	$ 158,173.07
Unencumbered	D-4,17	67,500.35	47,906.08
Due to United Water Company	D-18	252,012.65	217,632.12
Accrued Interest on Bonds	D-19	102,302.50	105,448.12
Water and Sewer Overpayments	D-20	103,197.32	74,289.66
Interfunds Payable	D-22		1,898.18
		1,339,501.53	605,347.23
Reserve for Receivables		2,504,529.62	1,925,356.88
Fund Balance	D-1	492,098.09	1,092,098.09
		4,336,129.24	3,622,802.20
Capital Fund			
Serial Bonds	D-26	26,415,000.00	27,290,000.00
N.J. Environmental Infrastructure Trust Loan Payable	D-25	7,499,719.00	
Improvement Authorizations:			
Funded	D-21	4,859,024.73	4,882,898.17
Unfunded	D-21	9,000,000.00	9,000,000.00
Reserve for:			
Amortization	D-23	8,493,725.74	8,423,725.74
Deferred Amortization	D-24	4,013,583.60	3,208,583.60
Fund Balance	D-2	36,509.56	36,509.56
		60,317,562.63	52,841,717.07
		$ 64,653,691.87	$ 56,464,519.27
Bonds and Notes Authorized but Not Issued	D-27	$ 1,500,281.00	$ 9,000,000.00

See accompanying notes to financial statements.

CITY OF ORANGE TOWNSHIP
WATER AND SEWER UTILITY

COMPARATIVE STATEMENTS OF OPERATIONS AND
CHANGES IN FUND BALANCE

D-1

	Ref.	Fiscal Year 2009	Fiscal Year 2008
Revenue and Other Income Realized			
Fund Balance Utilized	D-3	$ 600,000.00	$ 600,000.00
Water and Sewer Rents	D-3	6,637,039.62	7,264,393.79
Nonbudget Revenue	D-3	48,960.35	167,100.47
Other Credits to Income:			
Prior Years' Checks Cancelled			31,787.96
Unexpended Balance of Appropriation Reserves			106,745.24
		7,285,999.97	8,170,027.46
Expenditures			
Budget Appropriations:			
Operating:			
Other Expenses	D-4	5,500,000.00	5,417,537.50
Debt Service	D-4	2,127,151.88	2,129,572.08
		7,627,151.88	7,547,109.58
Prior Year Revenue Refunds			1,046.85
Reserve for Other Accounts Receivable	D-12	9,000.00	
		7,636,151.88	7,548,156.43
Excess in Revenue			621,871.03
Deficit in Operations to be Raised in Budget of Succeeding Year	D-13	$ 350,151.91	
Statutory Excess to Surplus			621,871.03
Fund Balance			
Balance July 1	D	$ 1,092,098.09	1,070,227.06
		1,092,098.09	1,692,098.09
Decreased by:			
Utilized as Anticipated Revenue	D-3	600,000.00	600,000.00
Balance June 30	D	$ 492,098.09	$ 1,092,098.09

See accompanying notes to financial statements.

CITY OF ORANGE TOWNSHIP
WATER AND SEWER UTILITY

STATEMENT OF CAPITAL FUND BALANCE

D-2

	Ref.	
Balance June 30, 2008	D	$ 36,509.56
Balance June 30, 2009	D	$ 36,509.56

See accompanying notes to financial statements.

CITY OF ORANGE TOWNSHIP
WATER AND SEWER UTILITY

STATEMENT OF REVENUE
ANALYSIS OF NONBUDGET REVENUE

D-3

	Ref.	Budget	Realized	Excess or (Deficit)
Source				
Fund Balance Anticipated	D-1	$ 600,000.00	$ 600,000.00	$
Water and Sewer Rents	D-1, Below	7,030,297.50	6,637,039.62	(393,257.88)
		7,630,297.50	7,237,039.62	(393,257.88)
Nonbudget Revenue	D-1,Below		48,960.35	48,960.35
	D-4	$ 7,630,297.50	$ 7,285,999.97	$ (344,297.53)

Analysis of Realized Revenue	Ref.	
Rents		
Collections	D-11	$ 6,562,749.96
Overpayments Applied	D-20	74,289.66
	Above	$ 6,637,039.62

Nonbudget Revenue		
Tapping Fee		$ 17,664.91
Damaged Meters		4,800.00
Return Check Fee		1,080.00
Cap Fees		1,600.00
	D-7	25,144.91
Interest on Investments	D-5	23,815.44
	Above	$ 48,960.35

See accompanying notes to financial statements.

CITY OF ORANGE TOWNSHIP
WATER AND SEWER UTILITY

STATEMENT OF EXPENDITURES

D-4

	Ref.	Budget	Expended: Paid or Charged	Expended: Reserved: Encumbered	Expended: Reserved: Unencumbered	Cancelled
Operating						
Other Expenses	D-1	$ 5,500,000.00	$ 4,618,010.94	$ 814,488.71	$ 67,500.35	$
Debt Service						
Payment of Bond Principal		875,000.00	875,000.00			
Interest on Bonds		1,255,297.50	1,252,151.88			3,145.62
	D-1	2,130,297.50	2,127,151.88			3,145.62
		$ 7,630,297.50	$ 6,745,162.82	$ 814,488.71	$ 67,500.35	$ 3,145.62
	Reference	D-3	Below	D	D	

	Ref.	
Cash Disbursed	D-5	$ 5,493,010.94
Accrued Interest on Bonds	D-19	1,252,151.88
	Above	$ 6,745,162.82

See accompanying notes to financial statements.

CITY OF ORANGE TOWNSHIP
PUBLIC ASSISTANCE TRUST FUND

COMPARATIVE BALANCE SHEETS

E

ASSETS	Ref.	Balance June 30, 2009	Balance June 30, 2008
Trust Fund Account #1			
Cash - Checking Account	E-1	$	$ 55,936.04
		$ -	$ 55,936.04
LIABILITIES AND FUND BALANCE			
Trust Fund Account #1			
Reserve for Public Assistance Trust Fund Expenditures	E-2	$	$ 55,936.04
		$ -	$ 55,936.04

See accompanying notes to financial statements.

CITY OF ORANGE TOWNSHIP
PAYROLL FUND

COMPARATIVE BALANCE SHEETS

F

ASSETS AND DEFERRED CHARGES	Balance June 30, 2009	Balance June 30, 2008
Cash - Checking Accounts	$ 211,098.24	$ 277,853.11
Due from Employees	18,248.39	18,248.39
Other Accounts Receivable	112,468.86	81,156.30
Deferred Charge to Future Taxation:		
Unidentified Expenditures	28,780.72	28,780.72
	$ 370,596.21	$ 406,038.52

LIABILITIES, RESERVES AND FUND BALANCE		
Payroll Deductions Payable	$ 316,275.95	$ 361,796.84
Due to Employees	7,611.47	7,611.47
Due to Current Fund	13,113.15	4,985.11
Due to General Trust Fund	31,312.56	29,362.02
Reserve for Other Deposits	2,283.08	2,283.08
	$ 370,596.21	$ 406,038.52

See accompanying notes to financial statements.

CITY OF ORANGE TOWNSHIP
CAPITAL FIXED ASSETS

COMPARATIVE BALANCE SHEETS

G

CAPITAL FIXED ASSETS	Balance June 30, 2009	Balance June 30, 2008
Building	$ 7,537,900.00	$ 7,537,900.00
Land	9,454,900.00	9,229,800.00
Vehicles and Equipment	4,419,489.19	4,430,730.19
Total Capital Fixed Assets	$ 21,412,289.19	$ 21,198,430.19
RESERVE		
Investment in Capital Fixed Assets	$ 21,412,289.19	$ 21,198,430.19

See accompanying notes to financial statements.

NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The City of Orange Township is organized as a Mayor-Council Plan D municipality in accordance with the provisions of N.J.S. 40:69A-61 et seq. and amended by N.J.S. 40:69A-208.1. The City is governed by an elected Mayor and Council. The Council shall consist of seven members which are elected three at large and four from wards by voters of the municipality and shall serve for a term of four years beginning on the first day of July next following their election.

Each member of the Council carries a legislative vote.

Governmental Accounting Standards Board (GASB) Statement No. 14 and 34 establishes certain standards for defining and reporting on the financial reporting entity. In accordance with these standards, the reporting entity should include the primary government and those component units which are fiscally accountable to the primary government.

The financial statements of the City of Orange Township include every board, body, officer or commission supported and maintained wholly or in part by funds appropriated by the City, as required by the provisions of N.J.S. 40A:5-5. The financial statements, however, do not include the operations of the Municipal Library, which is a separate entity subject to a separate examination.

B. Description of Funds

The Governmental Accounting Standards Board ("GASB") is the recognized standard setting body for establishing governmental accounting and financial reporting principles. However, the accounting policies of the City conform to the accounting principles applicable to municipalities that have been prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey. These principles are an "Other Comprehensive Basis of Accounting" (OCBOA) which differs from accounting principles generally accepted in the United States of America ("GAAP") for governmental entities. Such principles and practices are designed primarily for determining compliance with legal provisions and budgetary restrictions and as a means of reporting on the stewardship of public officials with respect to public funds. Under this method of accounting, the City accounts for its financial transactions through the following separate funds and an account which differs from GAAP.

Current Fund - Encompasses resources and expenditures for basic governmental operations. Fiscal activity of Federal and State grant programs are reflected in a segregated section of the Current Fund.

Trust Funds - The records of receipts, disbursements and custodianship of monies in accordance with the purpose for which each account was created are maintained in Trust Funds. These include the General Trust Fund, Animal Control Trust Fund, Grant Trust Fund and Municipal Insurance Trust Fund.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Description of Funds (Continued)

General Capital Fund - The receipts and expenditure records for the acquisition of general infrastructure and other capital facilities, other than those acquired in the Current Fund, are maintained in this Fund, as well as, related long-term debt accounts.

Water and Sewer Utility Fund - The Water and Sewer Utility is treated as a separate entity. It maintains its own Operating and Capital Funds which reflect revenue, expenditures, stewardship, acquisitions of utility infrastructure and other capital facilities, debt service, long-term debt and other related activity.

Public Assistance Trust Fund - Receipts and disbursements of funds that provide assistance to certain residents of the City of Orange Township pursuant to the provisions of Title 44 of the New Jersey statutes are maintained in the Public Assistance Trust Fund.

Payroll Fund - Net salaries, payroll deductions and social security contributions of municipal operations are deposited into a bank account of the Payroll Fund. A Payroll Fund does not exist under GAAP.

Capital Fixed Assets - These accounts reflect estimated valuations of land, buildings and certain movable fixed assets of the City as discussed under the caption of "Basis of Accounting".

C. Basis of Accounting

The accounting principles and practices prescribed for municipalities by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, differ in certain respects from accounting principles generally accepted in the United States of America. The accounting system is maintained on the modified accrual basis with certain exceptions. Significant accounting policies in New Jersey are summarized as follows:

Property Taxes and Other Revenue

Property taxes and other revenue are realized when collected in cash or approved by regulation for accrual from certain sources of the State of New Jersey and the Federal Government. Accruals of taxes and other revenue are otherwise deferred as to realization by the establishment of offsetting reserve accounts. GAAP requires such revenue to be recognized in the accounting period when they become susceptible to accrual, reduced by an allowance for doubtful accounts.

Grant Revenue

Federal and State grants, entitlements or shared revenue received for purposes normally financed through the Current Fund are recognized when anticipated in the City of Orange Township budget. GAAP requires such revenue to be recognized in the accounting period when they become susceptible to accrual.

Expenditures

Expenditures for general and utility operations are generally recorded on the accrual basis. Unexpended appropriation balances, except for amounts which may have been cancelled by the governing body or by statutory regulation, are automatically recorded as liabilities at June 30th of each year, under the title "Appropriation Reserves".

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Basis of Accounting (Continued)

Expenditures (Continued)

Grant appropriations are charged upon budget adoption to create separate spending reserves.

Budgeted transfers to the Capital Improvement Fund are recorded as expenditures to the extent permitted by law.

Expenditures from Trust and Capital Funds are recorded upon occurrence and charged to accounts statutorily established for specific purposes.

Budget appropriations for interest on General Capital Long-Term Debt is raised on the cash basis and is not accrued on the records; interest on Utility Debt is raised on the accrual basis and so recorded.

GAAP requires expenditures to be recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt, which should be recognized when due.

Encumbrances

As of January 1, 1986 all local units were required by Technical Accounting Directive No. 85-1, as promulgated by the Division of Local Government Services, to maintain an encumbrance accounting system. The directive states that contractual orders outstanding at December 31 are reported as expenditures through the establishment of an encumbrance payable. Encumbrances do not constitute expenditures under GAAP.

Appropriation Reserves

Appropriation reserves are available, until lapsed at the close of the succeeding year, to meet specific claims, commitments or contracts incurred during the preceding year. Lapsed appropriation reserves are recorded as additions to income. Appropriation reserves do not exist under GAAP.

Compensated Absences

Expenditures relating to obligations for unused vested accumulated sick, vacation and compensatory pay are not recorded until paid. GAAP requires that the amount that would normally be liquidated with expendable available financial resources be recorded as an expenditure in the operating funds and the remaining obligations be recorded as a long-term obligation.

Property Acquired for Taxes

Property Acquired for Taxes (Foreclosed Property) is recorded in the Current Fund at the assessed valuation during the year when such property was acquired by deed or foreclosure and is offset by a corresponding reserve account. GAAP requires such property to be recorded in the capital fixed assets at market value on the date of acquisition.

Self-Insurance Contributions

Contributions to self-insurance funds are charged to budget appropriations. GAAP requires that payments be accounted for as an operating transfer and not as an expenditure.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Basis of Accounting (Continued)

Interfunds Receivable

Interfunds Receivable in the Current Fund are generally recorded with offsetting reserves which are established by charges to operations. Collections are recognized as income in the year that the receivables are realized. Interfunds Receivable of all other funds are recorded as accrued and are not offset with reserve accounts. Interfunds Receivable of one fund are offset with Interfunds Payable of the corresponding fund. GAAP does not require the establishment of an offsetting reserve.

Inventories of Supplies

Materials and supplies purchased by all funds are recorded as expenditures.

An annual inventory of materials and supplies for the Water and Sewer Utility is required, by regulation, to be prepared by City personnel for inclusion on the Water and Sewer Utility Operating Fund balance sheet. Annual changes in valuations, offset with a Reserve Account, are not considered as affecting results of operations. Materials and supplies of other funds are not inventoried nor included on their respective balance sheets. An inventory of materials and supplies for the Water and Sewer Utility Fund was not prepared.

Capital Fixed Assets

General:

In accordance with Technical Accounting Directive No. 85-2, Accounting for Governmental Fixed Assets, as promulgated by the Division of Local Government Services, which differs in certain respects from GAAP, the City of Orange Township has developed a capital fixed asset accounting and reporting system.

GAAP requires that fixed assets be capitalized at historical or estimated historical cost if actual historical cost is not available. Depreciation on utility fixed assets should also be recorded.

Capital fixed assets used in governmental operations (general fixed assets) are accounted for in the Capital Fixed Assets. Public domain ("infrastructure") general fixed assets consisting of certain improvements other than buildings, such as roads, bridges, curbs and gutters, streets and sidewalks and drainage systems are not capitalized.

Acquisitions of land, buildings, machinery, equipment and other capital assets are recorded on a perpetual fixed asset record.

Vehicles, furniture, equipment and other items are reflected at replacement values at time of inventory preparation. Additions to the established fixed assets are valued at cost.

Depreciation of assets is not recorded as an operating expense of the City.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Basis of Accounting (Continued)

Capital Fixed Assets (Continued)

Utility:

Capital acquisitions, including utility infrastructure costs of the Water and Sewer Utility, are recorded at cost upon purchase or project completion in the Fixed Capital Account of the utility. The Fixed Capital Accounts are adjusted for dispositions or abandonments. The accounts include moveable fixed assets of the Utility but are not specifically identified and are considered as duplicated in the Capital Fixed Assets. The duplication is considered as insignificant on its effect on the financial statements taken as a whole.

Utility improvements that may have been constructed by developers are not recorded as additions to Fixed Capital.

Fixed Capital of the Utilities are offset by accumulations in Amortization Reserve Accounts. The accumulations represent costs of fixed assets purchased with budgeted funds or acquired by gift as well as grants, developer contributions or liquidations of related bonded debt and other liabilities incurred upon fixed asset acquisition.

The Fixed Capital Accounts reflected herein are as recorded in the records of the municipality and do not necessarily reflect the true condition of such Fixed Capital. The records consist of a control account only. Detailed records are not maintained.

D. Basic Financial Statements

The GASB Codification also defines the financial statements of a governmental unit to be presented in the statutory basis financial statements to be in accordance with GAAP. The City of Orange Township presents the financial statements listed in the table of contents which are required by the Division of Local Government Services and which differ from the financial statements required by GAAP. In addition, the Division requires the financial statements listed in the table of contents to be referenced to the supplementary schedules. This practice differs from GAAP.

2. CASH, CASH EQUIVALENTS AND INVESTMENTS

A. Cash and Cash Equivalents

New Jersey statutes permit the deposit of public funds in institutions located in New Jersey, which are insured by the Federal Deposit Insurance Corporation (FDIC) or any other agencies of the United States that insures deposits of the State of New Jersey Cash Management Fund.

The State of New Jersey Cash Management Fund is authorized by statute and regulations of the State Investment Council to invest in fixed income and debt securities which mature or are redeemed within one year. Twenty-five percent of the Fund may be invested in eligible securities which mature within two years provided, however, the average maturity of all investments in the Fund shall not exceed one year. Collateralization of fund investments is generally not required.

In addition, by regulation of the Division of Local Government Services, municipalities are allowed to deposit funds in the Municipal Bond Insurance Association (MBIA) through their investment management company, the Municipal Investors Service Corporation.

2. CASH, CASH EQUIVALENTS AND INVESTMENTS (Continued)

A. Cash and Cash Equivalents (Continued)

In accordance with the provisions of the Governmental Unit Deposit Protection Act of New Jersey, public depositories are required to maintain collateral for deposits of public funds that exceed insurance limits as follows:

The market value of the collateral must equal five percent of the average daily balance of public funds or

If the public funds deposited exceed 75 percent of the capital funds of the depository, the depository must provide collateral having a market value equal to 100 percent of the amount exceeding 75 percent.

All collateral must be deposited with the Federal Reserve Bank, the Federal Home Loan Bank Board or a banking institution that is a member of the Federal Reserve System and has capital funds of not less than $25,000,000.00.

B. Investments

New Jersey statutes permit the City to purchase the following types of securities:

- Bonds or other obligations of the United States of America or obligations guaranteed by the United States of America. This includes instruments such as Treasury bills, notes and bonds.
- Government money market mutual funds.
- Any federal agency or instrumentality obligation authorized by Congress that matures within 397 days from the date of purchase, and has a fixed rate of interest not dependent on any index or external factors.
- Bonds or other obligations of the local unit or school districts of which the local unit is a part.
- Any other obligations with maturities not exceeding 397 days, as permitted by the Division of Investments.
- Local government investment pools, such as New Jersey CLASS, and the New Jersey Arbitrage Rebate Management Program.
- New Jersey State Cash Management Fund.
- Repurchase agreements of fully collateralized securities, subject to special conditions.

A variety of State laws permit local governments to invest in a wide range of obligations issued by State governments and its agencies.

As of June 30, 2009 the City had funds on deposit in checking, governmental money market accounts and New Jersey Cash Management accounts. The amount on deposit of the City's cash and cash equivalents as of June 30, 2009 was $22,072,500.74. These funds constitute "deposits with financial institutions" as defined by GASB Statement No. 40.

3. TAXES AND TAX TITLE LIENS RECEIVABLE

Property assessments are determined on true values and taxes are assessed based upon these values. The residential tax bill includes the levies for the City, County and School purposes. Certified adopted budgets are submitted to the County Board of Taxation by each taxing district. The tax rate is determined by the board upon the filing of these budgets.

Municipalities operating under a state fiscal year budget are required by statute to mail tax bills semi-annually and are payable in four quarterly installments due the first of February, May, August and November. Tax bills for the February and May installment must be delivered by December 1 and the August and November bills must be delivered by June 14. The amounts to be billed for each period are determined through formulas developed by the Division of Local Government Services.

Tax installments not paid by the above due dates are subject to interest penalties determined by a resolution of the governing body. The rate of interest in accordance with the aforementioned resolution is 8% per annum on the first $1,500.00 of delinquency and 18% on any delinquency in excess of $1,500.00. The resolution also sets a grace period of ten days before interest is calculated. In addition, any delinquency in excess of $10,000.00 at the end of the calendar year is subject to a 6% penalty on the unpaid balance.

Taxes unpaid on the 11th day of the eleventh month in the fiscal year when the taxes became in arrears are subject to the tax sale provisions of the New Jersey statutes. The municipality may institute in rem foreclosure proceedings after six months from the date of the sale if the lien has not been redeemed.

The following is a five year comparison of certain statistical information relative to property taxes and property tax collections for the current and previous four years:

Comparative Schedule of Tax Rates

	2009**	2008**	2007**	2006**	2005
Tax Rate*	$ 3.239	$ 2.951	$ 2.91	$ 2.78	$ 37.77
Apportionment of Tax Rate:					
Municipal	$ 2.150	$ 1.903	$ 1.97	$ 1.89	$ 24.09
County	0.434	0.414	0.37	0.34	4.80
County Open Space	0.017	0.017	0.01	0.01	0.11
School	0.638	0.617	0.56	0.54	8.77

*Calendar Year
**Revaluation

Assessed Valuations

Fiscal Year	Amount
2009 *	$ 1,601,607,470.00
2008 *	1,612,092,114.00
2007 *	1,617,154,414.00
2006 *	1,640,334,521.00
2005	110,007,639.00

*Revaluation

3. TAXES AND TAX TITLE LIENS RECEIVABLE (Continued)

Comparison of Tax Levies and Collections

Fiscal Year	Tax Levy	Collections	Percentage of Collections
June 30, 2009	$ 49,028,162.70	$ 45,703,512.30	93.21 %
June 30, 2008	46,389,015.27	43,679,925.22	94.16
June 30, 2007	46,371,187.02	43,475,089.47	93.75
June 30, 2006	44,078,524.85	40,801,536.23	92.56
June 30, 2005	40,616,878.27	37,398,588.39	92.07

Delinquent Taxes and Tax Liens

Fiscal Year	Amount of Tax Title Liens	Amount of Delinquent Taxes	Total Delinquent	Percentage of Tax Levy
June 30, 2009	$ 53,626.08	$ 3,057,020.81	$ 3,110,646.89	6.34 %
June 30, 2008	34,871.67	2,514,707.58	2,549,579.25	5.49
June 30, 2007	37,555.29	2,340,760.24	2,378,315.53	5.47
June 30, 2006	43,310.55	2,540,607.49	2,583,918.04	5.86
June 30, 2005	492,456.31	2,288,009.26	2,780,465.57	6.85

4. PROPERTY ACQUIRED BY TAX TITLE LIEN LIQUIDATION

Fiscal Year	Amount
June 30, 2009	$ 856,500.00
June 30, 2008	856,500.00
June 30, 2007	828,600.00
June 30, 2006	829,200.00
June 30, 2005	818,300.00

5. WATER AND SEWER CONSUMER ACCOUNTS RECEIVABLE

The City of Orange Township maintains a utility fund for the billing and collection of water and sewer rents. The City is divided into three sections for the purposes of billings which are done on a quarterly basis.

A comparison of Water and Sewer Utility billings and collections for the past five years is as follows:

Fiscal Year	Billing	Collection
2009	$ 7,207,212.36	$ 6,637,039.62
2008	7,036,242.94	7,264,393.79
2007	6,966,154.89	6,985,541.42
2006	6,997,925.30	6,699,208.01
2005	6,522,526.96	6,938,642.20

6. FUND BALANCES APPROPRIATED

	Fiscal Year	Balance June 30	Utilized in Budgets of Succeeding Year
Current Fund:	2009	$ 2,305,220.05	$ 2,144,139.31 *
	2008	3,022,957.62	2,611,716.22
	2007	3,272,906.10	2,436,628.96
	2006	1,373,150.91	992,803.11
	2005	585,625.88	None
Water and Sewer Utility Operating Fund:	2009	$ 492,098.09	$ 144,000.00 *
	2008	1,092,098.09	600,000.00
	2007	1,070,227.06	600,000.00
	2006	1,193,015.95	510,852.50
	2005	1,130,174.88	189,442.53

*As introduced.

7. PENSION PLANS

Description of Systems

Substantially all of the City's employees participate in one of the following contributory defined benefit public employee retirement systems which have been established by State statute: the Public Employees' Retirement System (PERS) or the Police and Firemen's Retirement System (PFRS). In addition, the City contributes to the Consolidated Police and Firemen's Pension Fund. These systems are sponsored and administered by the New Jersey Division of Pensions and Benefits. The Public Employees' Retirement System and the Police and Firemen's Retirement System are considered a cost sharing multiple-employer plan.

Public Employees' Retirement System:

The Public Employees' Retirement System (PERS) was established in January, 1955 under the provisions of N.J.S.A. 43:15A to provide coverage, including post-retirement health care, to substantially all full-time employees of the State or any county, municipality, school district or public agency provided the employee is not a member of another State-administered retirement system. Membership is mandatory for such employees and vesting occurs after 8 to 10 years of service and 25 years for health care coverage. Members are eligible for retirement at age 60 with an annual benefit generally determined to be 1/55th of the average annual compensation for the highest three fiscal years' compensation for each year of membership during years of creditable service. Early retirement is available to those under age 60 with 25 or more years of credited service. Anyone who retires early and is under age 55 receives retirement benefits as calculated in the above-mentioned formula but at a reduced rate (one quarter of one percent for each month the member lacks of attaining age 55).

7. PENSION PLANS (Continued)

Description of Systems (Continued)

Police and Firemen's Retirement System:

The Police and Firemen's Retirement System (PFRS) was established in July, 1944 under the provisions of N.J.S.A. 43:16A to provide coverage to substantially all full-time county and municipal police or firemen and State firemen appointed after June 30, 1944. Membership is mandatory for such employees. Members may opt for Service Retirement if over age 55 or Special Retirement at any age if they have a minimum of 25 years of service or 20 years of service if enrolled in the PFRS as of January 18, 2000. Retirement benefits vary depending on age and years of service.

Chapter 428, Public Laws of 1999, effective January 18, 2000, allows a member, age 55 and older with 20 or more years of service, to retire with a benefit equaling 50% of final compensation, in lieu of the regular retirement allowance available to the member. Final compensation means the compensation received by the member in the last twelve months of creditable service preceding retirement.

In addition, a member of the system as of the effective date of this law may retire with 20 or more years of service with a retirement allowance of 50% of final compensation, regardless of age, and, if required to retire because of attaining the mandatory retirement age of 65, an additional 3% of final compensation for every additional year of creditable service up to 25 years.

Consolidated Police and Firemen's Pension Fund:

The Consolidated Police and Firemen's Retirement System (CPFPF) is a closed system with no active members and was established in January 1952 to provide coverage to municipal police and firemen who were appointed prior to July 1, 1944.

Contributions Required and Made

Contributions made by employees for PERS and PFRS are currently 5.5% and 8.5% of their base wages, respectively. Employer contributions are actuarially determined on an annual basis by the Division of Pensions. Contributions to the plan for the past three (3) years are as follows:

Fiscal	PERS			PFRS			CPFPF
Year	Township		Employees	Township		Employees	Township
2009	$ 370,412.64	*	$ 390,980.41	$ 1,746,855.00	*	$ 1,284,732.54	$ 69,478.02
2008	442,093.00		365,038.53	3,334,486.00		1,223,251.70	56,856.55
2007	236,519.00		351,265.35	2,088,291.00		1,110,810.01	82,882.99

*The City elected to defer 50% of the total pension contribution.

8. DEFINED CONTRIBUTION RETIREMENT PROGRAM

Description of System

The Defined Contribution Retirement Program (DCRP) was established on July 1, 2007 for certain public employees under the provisions of Chapter 92, P.L. 2007 and Chapter 103, P.L. 2007. The program provides eligible members, with a minimum base salary of $1,500.00 or more, with a tax-sheltered, defined contribution retirement benefit, in addition to life insurance and disability coverage. The DCRP is jointly administered by the Division of Pensions and Benefits and Prudential Financial.

8. DEFINED CONTRIBUTION RETIREMENT PROGRAM (Continued)

Description of System (Continued)

If the eligible elected or appointed official will earn less than $5,000.00 annually, the official may choose to waive participation in the DCRP for that office or position. This waiver is irrevocable.

This retirement program is a new pension system where the value of the pension is based on the amount of the contribution made by the employee and employer and through investment earnings. It is similar to a Deferred Compensation Program where the employee has a portion of tax deferred salary placed into an account that the employee manages through investment options provided by the employer.

The law requires that three classes of employees enroll in the DCRP detailed as follows:

- All elected officials taking office on or after July 1, 2007, except that a person who is reelected to an elected office held prior to that date without a break in service may remain in the Public Employment Retirement System (PERS).
- A Governor appointee with the advice and consent of the Legislature or who serves at the pleasure of the Governor only during that Governor's term of office.
- Other employees commencing service after July 1, 2007, pursuant to an appointment by an elected official or elected governing body which include the statutory untenured Chief Administrative Officer such as the Business Administrator, County Administrator or Municipal or County Manager, Department Heads, Legal Counsel, Municipal or County Engineer, Municipal Prosecutor and the Municipal Court Judge.

Notwithstanding the foregoing requirements, other employees who hold a professional license or certificate or meet other exceptions are permitted to remain to join or remain in PERS.

Contributions Required and Made

Contributions made by employees for DCRP are currently at 5.5% of their base wages. Member contributions are matched by a 3.0% employer contribution. Contributions to the plan for the past year are as follows:

Year	Township	Employees
2009	$ -	$ 2,253.40

9. POST-RETIREMENT BENEFITS OTHER THAN PENSIONS

Plan Description

As of June, 2009, the City of Orange Township contributed to the State Health Benefits Program (SHBP), a cost-sharing, multiple-employer defined benefit post-employment healthcare plan administered by the State of New Jersey Division of Pensions and Benefits. SHBP was established in 1961 under N.J.S.A. 52:14-17.25 et seq., to provide health benefits to State employees, retirees and their dependents. Rules governing the operation and administration of the program are found in Title 17, Chapter 89 of the New Jersey Administrative Code. SHBP provides medical, prescription drugs, mental health/substance abuse and Medicare Part B reimbursement to retirees and their covered dependents.

The SHBP was extended to employees, retirees and dependents of participating local public employers in the year 1964. Local employers must adopt a resolution to participate in the SHBP.

9. POST-RETIREMENT BENEFITS OTHER THAN PENSIONS (Continued)

Plan Description (Continued)

The State Health Benefits Commission is the executive body established by statute to be responsible for the operation of the SHBP. The State of New Jersey Division of Pensions and Benefits issues a publicly available financial report that includes financial statements and required supplemental information for the SHBP. That report may be obtained by writing to the State of New Jersey Division of Pensions and Benefits, P.O. Box 205, Trenton, New Jersey 08625-0295 or by visiting their website at www.state.nj.us/treasury/pensions/gasb-43-sept2008.pdf.

The City of Orange Township, by contractual agreement, provides certain post-employment benefits to retired employees and their spouses and dependent children for health insurance and prescriptions.

For the employee to be eligible for such benefits the retiree in the Public Employees' Retirement System or the Police and Firemen's Retirement System must have twenty-five years or more of pension service credits.

Funding Policy

Participating employers are contractually required to contribute based on the amount of premiums attributable to their retirees. Post-retirement medical benefits under the plan have been funded on a pay-as-you-go basis since 1994. Prior to 1994, medical benefits were funded on an actuarial basis.

Contributions to pay for the health premiums of participating retirees in the SHBP are billed to the City of Orange Township on a monthly basis.

10. MUNICIPAL DEBT

The Local Bond Law governs the issuance of bonds and notes to finance general capital expenditures. All bonds are retired in serial installments within the statutory period of usefulness. Bonds issued by the City are general obligation bonds, backed by the full faith and credit of the City. Pursuant to N.J.S.A. 40A:2-8, bond anticipation notes, which are issued to temporarily finance capital projects, cannot be renewed past the third anniversary unless an amount equal to at least the first legal requirement is paid prior to each anniversary and must be paid off within ten years and five months or retired by the issuance of bonds.

10. MUNICIPAL DEBT (Continued)

Summary of Municipal Debt (Excluding Current and Operating Debt and Type I School Debt)

	Fiscal Year 2009	Fiscal Year 2008	Fiscal Year 2007
Issued			
General:			
Bonds	$ 19,743,801.34	$ 22,042,248.20	$ 22,642,248.20
Loans	2,410,832.25	2,824,033.80	3,218,205.49
Water and Sewer Utility:			
Bonds	26,415,000.00	27,290,000.00	28,135,000.00
Loans	7,499,719.00		
	56,069,352.59	52,156,282.00	53,995,453.69
Authorized but Not Issued			
General:			
Bonds and Notes	3,189,246.00	3,189,246.00	3,189,246.00
Water and Sewer Utility:			
Bonds and Notes	1,500,281.00	9,000,000.00	
	4,689,527.00	12,189,246.00	3,189,246.00
Total Debt	60,758,879.59	64,345,528.00	57,184,699.69
Less: Debt Redemption:			
General:			
Reserve for Debt Service	4,225.00	4,225.00	4,225.00
State Grants	17,750.00	17,750.00	17,750.00
	21,975.00	21,975.00	21,975.00
	$ 60,736,904.59	$ 64,323,553.00	$ 57,162,724.69

Summary of Statutory Debt Condition - Annual Debt Statement

The summarized statement of debt condition which follows is prepared in accordance with the required method of setting up the Annual Debt Statement and indicates a statutory net debt of 1.654%:

	Gross Debt	Deductions	Net Debt
Local School District Debt	$ 8,222,371.70	$ 8,222,371.70	$
Water and Sewer Utility Debt	35,415,000.00	28,591,961.80	6,823,038.20
General Debt	25,343,879.59	3,226,975.00	22,116,904.59
	$ 68,981,251.29	$ 40,041,308.50	$ 28,939,942.79

Net Debt, $28,939,942.79, divided by Equalized Valuation Basis per N.J.S. 40A:2-2 as amended, $1,749,074,186.00 equals 1.654%.

10. MUNICIPAL DEBT (Continued)

Borrowing Power Under N.J.S.A. 40A:2-6 as Amended

3 1/2% of Equalized Valuation Basis (Municipal)	$ 61,217,596.51
Net Debt	28,939,942.79
Remaining Borrowing Power	$ 32,277,653.72

School Debt Deductions

School debt is deductible up to the extent of 4.0% of the Average Equalized Assessed Valuations of real property for the Local School District.

Calculation of "Self-Liquidating Purpose" Water and Sewer Utility Per N.J.S.A. 40A:2-45

Cash Received from Fees, Rents and Other Charges for the Year		$ 7,285,999.97
Deductions:		
Operating and Maintenance Costs	$ 5,500,000.00	
Debt Service per Water and Sewer Accounts	2,127,151.88	
		7,627,151.88
Deficit in Revenue		$ (341,151.91)
Total Debt Service		$ 2,127,151.88
Deficit Smaller of Deficit in Revenue or Total Debt Service		$ 341,151.91

There being a deficit in Water and Sewer Utility Revenue, the Utility Debt is not "self-liquidating" for debt statement purposes.

Since there is a deficit, the Water and Sewer Utility debt is not deductible to the extent of 20 times the deficit amount.

The foregoing debt information is in agreement with the Revised Annual Debt Statement filed by the Finance Director.

10. MUNICIPAL DEBT (Continued)

As of June 30, 2009 the City's long-term debt is as follows:

General Obligation Bonds

$4,865,000.00, 2003 Pension Refunding Bonds due in annual installments of $390,000.00 to $535,000.00 through May, 2016, interest at 4.52%*	$ 3,205,000.00
$1,511,471.34, 2006 Refunding Bonds, Series A due in annual installments of $284,655.88 to $328,751.85 through December, 2012, interest at 4.00% to 5.00%*	1,235,831.46
$3,139,246.63, 2000 Refunding Bonds, Series C due in annual installments of $595,375.74 to $691,599.70 through December, 2012, interest at 5.05% to 5.21%*	2,569,934.88
$3,655,000.00, 2007 Refunding Bonds due in annual installments of $25,000.00 to $365,000.00 through August, 2019, interest at 3.90%	3,630,000.00
$9,103,035.00, 2009 Refunding Bonds, Series A due in annual installments of $605,911.00 to $1,334,095.00 through December, 2017, interest at 3.25% to 4.00%*	9,103,035.00
	$ 19,743,801.34

Water Utility Bonds

$1,050,000.00, 1990 Bonds due in annual installments of $70,000.00 through November, 2010, interest at 7.20%	$ 140,000.00
$30,000,000.00, 2003 Bonds due in annual installments of $840,000.00 to $2,400,000.00 through June, 2027, interest at 4.00% to 5.00%*	26,275,000.00
	$ 26,415,000.00

*Qualified Bond Act (P.L. 1976, c.38)

Green Acres Trust Loans

The City of Orange Township has entered into loan agreements with the State of New Jersey, Department of Environmental Protection, detailed as follows:

Renovation of Ropes Playground

$125,000.00 loan due in annual installments of $7,533.40 to $7,996.84 through June, 2013, interest at 2%	$ 31,054.36

Multi-Parks Project

$250,000.00 loan due in annual installments of $12,820.38 to $12,820.52 through February 2028, interest free	$ 243,589.74

10. MUNICIPAL DEBT (Continued)

N.J. Environmental Infrastructure Trust Loan Payable

Loan agreements were entered into by the City of Orange Township with the New Jersey Department of Environmental Protection for the purpose of improvements to the water and sewer, waste water and storm water systems, detailed as follows:

General Debt

	Total	Fiscal Year 1999	Fiscal Year 2000
Trust Share	$ 995,000.00	$ 490,000.00	$ 505,000.00
Fund Share	794,498.15	392,766.32	401,731.83
	$ 1,789,498.15	$ 882,766.32	$ 906,731.83

Water and Sewer Utility Debt

	Fiscal Year 2009
Trust Share	$ 3,835,000.00
Fund Share	3,664,719.00
	$ 7,499,719.00

N.J. Economic Development Authority Loan Payable

Loan agreements in the amount of $669,950.00, at no interest, were entered into by the City of Orange Township with the New Jersey Department of Environmental Protection for the purpose of removal and replacement of underground petroleum storage tanks. A schedule detailing yearly principal payments as of June 30, 2009 is as follows:

Fiscal Year	Principal
2009 - 2010	$ 66,995.00
2010 - 2011	66,995.00
	$ 133,990.00

10. MUNICIPAL DEBT (Continued)

Demolition Bond Loan Payable

The loan agreements were entered into by the City of Orange Township with the New Jersey Department of Community Affairs for the purpose of demolition of unsafe buildings at an interest rate of 4%. A schedule detailing yearly principal payments as of June 30, 2009 is as follows:

	Total	Loan 2001		Loan 2003	
Fiscal Year	Debt Service	Principal	Interest	Principal	Interest
2009 - 2010	$ 52,936.00	$ 20,900.00	$ 836.00	$ 30,000.00	$ 1,200.00
2010 - 2011	52,936.00	20,900.00	836.00	30,000.00	1,200.00
2011 - 2012	52,936.00	20,900.00	836.00	30,000.00	1,200.00
2012 - 2013	31,200.00			30,000.00	1,200.00
2013 - 2014	31,200.00			30,000.00	1,200.00
	$ 221,208.00	$ 62,700.00	$ 2,508.00	$ 150,000.00	$ 6,000.00

Bond Anticipation Notes

There were no Bond Anticipation Notes outstanding at June 30, 2009.

10. MUNICIPAL DEBT (Continued)

A schedule of annual debt service for principal and interest for bonded debt as of June 30, 2009 is as follows:

		General Debt											
		General		Green Trust Loan **		New Jersey Environmental Infrastructure Trust Loan		New Jersey Economic Development Authority Loan *	Demolition Bond Loan		Total Water and Sewer Utility	Water and Sewer Utility	
Fiscal Year	Total General Debt	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Principal	Interest		Principal	Interest
2009 - 2010	$ 3,785,787.93	$ 2,536,992.62	$ 776,035.12	$ 20,353.92	$ 583.60	$ 285,474.17	$ 46,417.50	$ 66,995.00	$ 50,900.00	$ 2,036.00	$ 2,130,070.00	$ 910,000.00	$ 1,220,070.00
2010 - 2011	3,935,635.27	2,803,676.60	662,692.86	20,505.35	432.19	289,104.77	39,292.50	66,995.00	50,900.00	2,036.00	2,126,430.00	945,000.00	1,181,430.00
2011 - 2012	3,865,560.69	2,913,951.57	545,437.53	20,659.81	277.72	300,580.56	31,717.50		50,900.00	2,036.00	2,066,722.50	925,000.00	1,141,722.50
2012 - 2013	3,817,976.24	3,018,152.55	420,253.62	20,817.36	120.17	303,652.54	23,780.00		30,000.00	1,200.00	2,081,947.50	980,000.00	1,101,947.50
2013 - 2014	2,568,125.75	2,110,948.00	311,853.66	12,820.52		82,786.07	18,517.50		30,000.00	1,200.00	2,099,807.50	1,040,000.00	1,059,807.50
2014 - 2015	2,518,485.59	2,184,095.00	224,301.80	12,820.52		81,225.77	16,042.50				2,119,567.50	1,105,000.00	1,014,567.50
2015 - 2016	1,736,282.66	1,480,911.00	149,318.18	12,820.52		79,665.46	13,567.50				2,134,290.00	1,170,000.00	964,290.00
2016 - 2017	1,159,256.69	961,995.00	87,315.56	12,820.52		86,170.61	10,955.00				2,151,055.00	1,240,000.00	911,055.00
2017 - 2018	1,179,533.49	1,018,079.00	48,064.08	12,820.52		92,502.39	8,067.50				2,164,635.00	1,310,000.00	854,635.00
2018 - 2019	489,284.22	360,000.00	20,865.00	12,820.52		90,611.20	4,987.50				2,185,030.00	1,390,000.00	795,030.00
2019 - 2020	474,177.63	355,000.00	6,922.50	12,820.52		97,724.61	1,710.00				2,195,530.00	1,470,000.00	725,530.00
2020 - 2021	12,820.52			12,820.52							2,212,030.00	1,560,000.00	652,030.00
2021 - 2022	12,820.52			12,820.52							2,229,030.00	1,655,000.00	574,030.00
2022 - 2023	12,820.52			12,820.52							2,241,280.00	1,750,000.00	491,280.00
2023 - 2024	12,820.52			12,820.52							2,503,780.00	2,100,000.00	403,780.00
2024 - 2025	12,820.52			12,820.52							2,487,530.00	2,180,000.00	307,530.00
2025 - 2026	12,820.52			12,820.52							2,500,970.00	2,285,000.00	215,970.00
2026 - 2027	12,820.52			12,820.52							2,520,000.00	2,400,000.00	120,000.00
2027 - 2028	12,820.38			12,820.38									
	$ 25,632,670.18	$ 19,743,801.34	$ 3,253,059.91	$ 274,644.10	$ 1,413.68	$ 1,789,498.15	$ 215,055.00	$ 133,990.00	$ 212,700.00	$ 8,508.00	$ 40,149,705.00	$ 26,415,000.00	$ 13,734,705.00

*Interest Free

**The Multi-Parks Project Loan from Green Acres is Interest Free.

The interest reflected above is on the cash basis for all funds.

10. MUNICIPAL DEBT (Continued)

Schedule of Annual Debt Service for Principal and Interest for Water and Sewer Utility Debt

Fiscal Year	Total Water and Sewer Utility	Bonds		New Jersey Environmental Infrastructure Trust Loan	
		Principal	Interest	Principal	Interest
2009 - 2010	$ 2,645,043.00	$ 910,000.00	$ 1,220,070.00	$ 318,310.50	$ 196,662.50
2010 - 2011	2,639,401.79	945,000.00	1,181,430.00	322,559.29	190,412.50
2011 - 2012	2,577,292.83	925,000.00	1,141,722.50	326,657.83	183,912.50
2012 - 2013	2,597,720.99	980,000.00	1,101,947.50	338,610.99	177,162.50
2013 - 2014	2,611,978.80	1,040,000.00	1,059,807.50	342,258.80	169,912.50
2014 - 2015	2,635,741.24	1,105,000.00	1,014,567.50	353,761.24	162,412.50
2015 - 2016	2,645,660.82	1,170,000.00	964,290.00	356,958.32	154,412.50
2016 - 2017	2,665,227.52	1,240,000.00	911,055.00	368,010.02	146,162.50
2017 - 2018	2,680,808.73	1,310,000.00	854,635.00	378,761.23	137,412.50
2018 - 2019	2,702,404.46	1,390,000.00	795,030.00	389,211.96	128,162.50
2019 - 2020	2,712,524.23	1,470,000.00	725,530.00	399,069.23	117,925.00
2020 - 2021	2,726,982.99	1,560,000.00	652,030.00	408,302.99	106,650.00
2021 - 2022	2,741,061.21	1,655,000.00	574,030.00	417,206.21	94,825.00
2022 - 2023	2,757,513.77	1,750,000.00	491,280.00	433,783.77	82,450.00
2023 - 2024	3,014,890.66	2,100,000.00	403,780.00	441,860.66	69,250.00
2024 - 2025	3,002,643.09	2,180,000.00	307,530.00	458,363.09	56,750.00
2025 - 2026	3,010,879.93	2,285,000.00	215,970.00	466,409.93	43,500.00
2026 - 2027	3,031,911.14	2,400,000.00	120,000.00	482,161.14	29,750.00
2027 - 2028	512,711.80			497,461.80	15,250.00
	$ 49,912,399.00	$ 26,415,000.00	$ 13,734,705.00	$ 7,499,719.00	$ 2,262,975.00

The interest reflected above is on the cash basis for all funds.

10. MUNICIPAL DEBT (Continued)

Bonds and Notes Authorized but Not Issued

There were Bonds and Notes Authorized but Not Issued in the following amount:

	Balance June 30, 2009
General Capital Fund:	
General Improvements	$ 3,189,246.00
Water and Sewer Capital Fund:	
General Improvements	9,000,000.00

11. SCHOOL DEBT

The Board of Education of the City of Orange Township is a Type I school district and the members of the Board of Education are appointed by the Mayor. A Board of School Estimate approves the school district tax levy after the final budget is determined by the Board of Education. The members of the Board of School Estimate include the Mayor, two members of the local school board and two members of the governing body. School debt, authorized by the Board of School Estimate, is obligations of the City and school debt service is raised as part of the school tax levy. School debt is reported on the balance sheet of the General Capital Fund and is detailed as follows:

Type I School Bonds

$5,675,000.00, 1997 Bonds due in annual installments of $465,000.00 to $500,000.00 through July, 2012, interest at at 4.90% to 5.00%	$ 1,945,000.00
$213,528.66, 2006 Refunding Bonds, Series A due in annual installments of $40,344.12 to $46,248.15 through December, 2012, interest at 4.00% to 5.00%*	174,168.54
$520,000.00, 2006 Refunding Bonds, Series B due in annual installments of $100,000.00 to $110,000.00 through December, 2012, interest at 3.35% to 3.70%	425,000.00
$445,753.37, 2006 Refunding Bonds, Series C due in annual installments of $84,624.26 to $98,400.30 through December, 2012, interest at 5.05% to 5.21%*	365,065.12
$1,015,000.00, 2006 Refunding Bonds, Series D due in annual installments of $190,000.00 to $225,000.00 through December, 2012, interest at 5.05% to 5.21%	830,000.00
$1,306,965.00, 2009 Refunding Bonds, Series A due in annual installments of $89,089.00 to $190,905.00 through December, 2017, interest at 3.25% to 4.00%	1,306,965.00
$3,015,000.00, 2009 Refunding Bonds, Series B due in annual installments of $210,000.00 to $440,000.00 through December, 2017, interest at 3.25% to 4.00%	3,015,000.00
	$ 8,061,198.66

*Qualified Bond Act (P.L. 1976, c. 38)

11. SCHOOL DEBT (Continued)

Green Acres Trust Loan

The City of Orange Township has entered into a loan agreement with the State of New Jersey, Department of Environmental Protection, detailed as follows:

Bell Stadium Reconstruction

$500,000.00 loan due in annual installments of $15,391.87 to $30,328.08 through August 2014, interest at 2%	$ 161,173.04

A schedule of annual debt service for principal and interest for school bonded debt as of June 30, 2009 is as follows:

		Type I School		Green Trust Loan	
Fiscal Year	Total	Principal	Interest	Principal	Interest
2009 - 2010	$ 1,689,358.36	$ 1,343,007.38	$ 315,259.38	$ 28,007.48	$ 3,084.12
2010 - 2011	1,751,389.13	1,466,323.40	253,974.14	28,570.42	2,521.17
2011 - 2012	1,742,025.24	1,521,048.43	189,885.22	29,144.69	1,946.90
2012 - 2013	1,719,623.66	1,566,847.45	121,684.62	29,730.50	1,361.09
2013 - 2014	709,621.43	604,052.00	74,477.84	30,328.08	763.51
2014 - 2015	696,229.49	630,905.00	49,778.70	15,391.87	153.92
2015 - 2016	330,267.82	299,089.00	31,178.82		
2016 - 2017	327,041.94	308,005.00	19,036.94		
2017 - 2018	328,359.42	321,921.00	6,438.42		
	$ 9,293,916.49	$ 8,061,198.66	$ 1,061,714.08	$ 161,173.04	$ 9,830.71

Bonds and Notes Authorized but Not Issued

There were no Bonds and Notes Authorized but Not Issued as of June 30, 2009.

12. INTERFUND RECEIVABLES AND PAYABLES

As of June 30, 2009, interfund receivables and payables that resulted from various interfund transactions were as follows:

Fund	Due from Other Funds	Due to Other Funds
Current Fund	$ 885,995.46	$ 935,281.17
Federal and State Grant Fund		727,933.74
Animal Control Trust Fund		3,984.60
General Trust Fund	966,593.73	
Grant Trust Fund		140,963.97
Payroll Fund		44,425.71
	$ 1,852,589.19	$ 1,852,589.19

13. DEFERRED CHARGES TO BE RAISED IN SUCCEEDING YEARS' BUDGETS

Certain expenditures are required to be deferred to budgets of succeeding years. At June 30, 2009, the following deferred charges are shown on the balance sheet of the Current Fund, Water and Sewer Operating Fund and Payroll Fund:

	Balance June 30, 2009	2010 Budget Appropriation
Current Fund:		
Special Emergency Appropriation (N.J.S.A. 40A:4-55)	$ 90,000.00	$ 90,000.00
Water and Sewer Opeating Fund:		
Deficit in Operations	350,151.91	
Payroll Fund:		
Unidentified Expenditures	28,780.72	

14. DEFERRED COMPENSATION PLAN

The City of Orange Township offers its employees a Deferred Compensation Plan created in accordance with the provisions of N.J.S. 43:15B-1 et seq., and the Internal Revenue Code, Section 457. The plan, available to all municipal employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency.

Statutory and regulatory requirements governing the establishment and operation of Deferred Compensation Plans have been codified in the New Jersey Administrative Code under the reference N.J.A.C. 5:37.

The "Small Business Job Protective Act of 1996" revised several provisions of Section 457 of the Internal Revenue Code. A provision of the act required that all existing plans be modified to provide that the funds be held for the exclusive benefit of the participating employees and their beneficiaries.

The City of Orange Township authorized such modifications to their plan by resolution of the City Council adopted September 15, 1998.

The Administrator for the City of Orange Township's Deferred Compensation Plan is the Hartford Life Insurance Company and the Great-West Life Assurance Company.

The Plan was subject to a review only as defined by the New Jersey Division of Local Government Services and the American Institute of Certified Public Accountants. A review consists principally of inquiries of City officials and analytical procedures applied to financial data. It is substantially less in scope than an examination in accordance with generally accepted auditing standards. The audit of the program lies within the scope of the audit of the independent accountants of the Hartford Life Insurance Company and the Great-West Life Assurance Company.

15. RISK MANAGEMENT

The City of Orange Township is self-insured with respect to workers' compensation and general liability. A description of these funds is detailed as follows:

Workers' Compensation:

Claims for workers' compensation are funded on a cash basis through budget appropriations. There was no reserve established at June 30, 2009 for possible catastrophic claims.

Processing and payment of workers' compensation claims are administered by Inservco Insurance Services.

General Liability:

A Municipal Insurance Fund Commission was established by Ordinance #14-87 adopted on February 17, 1987. The fund is to be used for the following purposes.

1. To self-insure against loss or damage caused to any property, motor vehicles, equipment or apparatus owned by the City or owned by or under the control of any City department, board, agency, or commission, where no insurance coverage is in effect.

2. To self-insure against liability resulting from the use or operation of motor vehicles, equipment or apparatus owned by or controlled by the City or any City department, board, agency, or commission, where no insurance coverage is in effect.

3. To self-insure against liability for the City's negligence or that of its officers, employees and servants, whether full or part-time, who are acting within the scope of their authority - but not including an independent contractor - within the limitations of the New Jersey Tort Claims Act, where no insurance coverage is in effect (N.J.S.A. 59:1-1 et seq.).

There has been no provisions included in the financial statements for claims incurred but not reported as of June 30, 2009.

A summary of activity for these funds is detailed as follows:

	Balance June 30, 2008	Increase	Decrease	Balance June 30, 2009
General Liability	$430,028.72	$ 406,659.97	$ 537,179.81	$ 299,508.88
Workers' Compensation		825,297.89	825,297.89	

16. CONTINGENT LIABILITIES

The City of Orange Township permits its employees to accumulate unused vacation, sick and other days, which may be taken as compensatory time off or paid at a later date. The City's policy is summarized as follows:

a. Compensated Absences

Vacation

All accumulated vacation days up to 2 years and all unused vacation days normally granted the employee for the calendar year shall be paid.

16. CONTINGENT LIABILITIES (Continued)

a. Compensated Absences (Continued)

Sick Time

Employees receive payment for all accumulated sick time up to 120 days and 20% of accumulated time thereafter.

Compensatory Time

Any time owed to the employee, including accrued overtime, shall be paid.

Personal Days

Unused personal days are granted on a pro-rated basis in the year of retirement.

City employees who resign or are terminated are entitled to the same vacation days benefits as a retired employee.

It is estimated that the sum of $7,150,613.21, computed internally at 2009 salary rates, would be payable to officials and employees of the City of Orange Township as of June 30, 2009 for accumulated vacation, sick and compensatory time and personal days. This amount was not verified by audit.

Benefits paid in any future years will be charged to that year's budget.

Provisions for the above are not reflected on the Financial Statements of the City.

b. Tax Appeals

As of December 31, 2009 there were 114 tax appeals pending before the New Jersey Tax Court. Amounts of tax claims being contested were undeterminable. Assessed valuations on the above properties under appeal was the sum of $165,907,600.00.

Judgments favorable to the taxpayers generally extend to two years following the year judged and would also subject the Township to a liability for statutory interest based upon the amount of taxes refunded from the date of payment to the date of refund (R.S. 54:3-27.2).

c. Federal and State Awards

The City participates in several federal and state grant programs which are governed by various rules and regulations of the grantor agencies; therefore to the extent that the City has not complied with the rules and regulations governing the grants, refunds of any money received may be required and the collectibility of any related receivable at June 30, 2009 may be impaired. In the opinion of management, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants; therefore, no provisions have been recorded in the accompanying statutory basis financial statements for such contingencies.

d. Litigation

The City of Orange Township is a party to several cases of litigation or possible litigation. An estimate of exposure to the City is approximately $1,500,000.00.

CITY OF ORANGE TOWNSHIP
CURRENT FUND

CASH RECEIPTS AND DISBURSEMENTS
TREASURER

A-4

	Ref.		Regular Fund		Federal and State Grant Fund
Balance June 30, 2008	A		$ 7,462,826.35		$
Increased by Receipts:					
Transfers from Tax Collector	A-6	$ 61,854,151.88		$	
Petty Cash Fund	A-9	1,200.00			
Due from State of New Jersey per Ch. 129, P.L. 1976	A-10	86,755.52			
Interfunds Receivable	A-19	1,322,345.41			
State and Federal Grants Receivable	A-22			3,452,573.26	
Interfunds Payable	A-29	935,281.17			
Unappropriated Reserves	A-35			91,991.26	
Contra Item:					
Appropriation Refunds	Contra	153,984.96			
			64,353,718.94		3,544,564.52
			71,816,545.29		3,544,564.52
Decreased by Disbursements:					
Prior Year Revenue Refunds	A-1	28,124.16			
Budget Appropriations	A-3	45,046,958.86			
Petty Cash Fund	A-9	1,200.00			
Interfunds Receivable	A-19	147,884.77			
Appropriation Reserves	A-23	847,008.46			
Reserve for Revaluation	A-24	1,874.91			
Tax Overpayments	A-26	475,340.63			
Due to State of New Jersey	A-27	20,942.00			
Interfunds Payable	A-29	71,031.43			
County Taxes	A-30	7,327,485.26			
Local School District Tax	A-31	9,288,678.00			
Due to Current Fund	A-34			1,234,238.68	
Reserve for Grant Expenditures	A-36			2,310,325.84	
Contra Item	Contra	153,984.96			
			63,410,513.44		3,544,564.52
Balance June 30, 2009	A		$ 8,406,031.85		$ -

CITY OF ORANGE TOWNSHIP
CURRENT FUND

BANK RECONCILIATION
JUNE 30, 2009

A-5

Bank Reconciliation June 30, 2009		
Balance per Bank Statements:		
Bank of America,		
Orange, New Jersey:		
Account #0008-0100-0209		$ 9,634,643.54
Account #0004-6128-6579		131,395.58
Account #0038-1267-3088		12,495.51
PNC Bank,		
Orange, New Jersey:		
Account #80-0437-7813		189,760.23
Account #80-0460-7228		172,345.22
Account #80-1211-5266		76,277.41
Account #80-1211-5274		38,672.85
Account #80-2437-6922		26,509.43
		10,282,099.77
Plus: Deposits-in-Transit	$ 1,304,776.82	
Due from Bank	160.00	
		1,304,936.82
		11,587,036.59
Less: Outstanding Checks		3,181,004.74
		$ 8,406,031.85
	Reference	A-4

CITY OF ORANGE TOWNSHIP
CURRENT FUND

CASH RECEIPTS AND DISBURSEMENTS
COLLECTOR

A-6

	Ref.	Regular Fund	
Increased by:			
Interest and Costs on Taxes	A-2a	$ 659,126.04	
Miscellaneous Revenue Not Anticipated	A-2e	287,784.78	
Taxes Receivable	A-11	47,887,934.06	
Tax Title Liens	A-12	293.08	
Other Liens Receivable	A-15	55,050.64	
Revenue Accounts Receivable	A-16	12,624,829.96	
Tax Overpayments	A-26	211,035.13	
Due to State of New Jersey	A-27	21,042.00	
Prepaid Taxes	A-32	107,056.19	
			$ 61,854,151.88
Decreased by:			
Turnovers to Treasurer	A-4		61,854,151.88
			$ -

CITY OF ORANGE TOWNSHIP
CURRENT FUND

CASH - CASH MANAGEMENT FUND

A-7

	Ref.	
Balance June 30, 2008	A	$ 958,229.71
Increased by:		
Interest Earned on Investments	A-16	8,701.96
Balance June 30, 2009	A	$ 966,931.67

Bank Reconciliation June 30, 2009

Municipal Investors Service Corporation, Armonk, New York: #NJ-02-0195-2001	$ 966,931.67

CITY OF ORANGE TOWNSHIP
CURRENT FUND

CHANGE FUNDS

A-8

	Balance June 30, 2008	Balance June 30, 2009
Tax Office	$ 150.00	$ 150.00
Municipal Court	400.00	400.00
Police Department	10.00	10.00
	$ 560.00	$ 560.00
Reference	A	A

PETTY CASH FUNDS

A-9

	Funds Established	Funds Returned
Public Works Department	$ 200.00	$ 200.00
Planning and Development	200.00	200.00
Police Department	200.00	200.00
Clerk's Office	200.00	200.00
Mayor's Office	200.00	200.00
Administration of Community Services	200.00	200.00
	$ 1,200.00	$ 1,200.00
Reference	A-4	A-4

CITY OF ORANGE TOWNSHIP
CURRENT FUND

DUE FROM STATE OF NEW JERSEY
PER CHAPTER 129, P.L. 1976

A-10

	Ref.			
Balance June 30, 2008	A			$ 47,393.86
Increased by:				
Deductions per Tax Billings:				
Senior Citizens			$ 49,250.00	
Veterans			42,375.00	
			91,625.00	
Allowed by Tax Collector:				
Senior Citizens		$ 2,500.00		
Veterans		750.00		
			3,250.00	
			94,875.00	
Less: Disallowed by Tax Collector:				
Senior Citizens			125.00	
	A-2d		94,750.00	
2008 Senior Citizens' Deductions Allowed by Tax Collector:				
Senior Citizens	A-2d		2,000.00	
	A-11			96,750.00
				144,143.86
Decreased by:				
Collections	A-4			86,755.52
Balance June 30, 2009	A			$ 57,388.34

CITY OF ORANGE TOWNSHIP
CURRENT FUND

TAXES RECEIVABLE AND ANALYSIS OF PROPERTY TAX LEVY

A-11

Year	Balance June 30, 2008	Tax Levy	Collections 2008	Collections 2009	Due from State of New Jersey	Overpayments Applied	Transferred to Tax Title Liens	Cancelled	Balance June 30, 2009
2005	$ 1,273.01	$	$	$ 1,266.15	$	$	$	$	$ 6.86
2006	460.68			460.68					
2007	86,160.98			68,773.67				4,228.35	13,158.96
2008	2,426,812.91			2,370,920.26	2,000.00		7,555.25	7,029.46	39,307.94
	2,514,707.58			2,441,420.76	2,000.00		7,555.25	11,257.81	52,473.76
2009		49,028,162.70	47,926.39	45,446,513.30	94,750.00	114,322.61	9,975.51	310,127.84	3,004,547.05
	$ 2,514,707.58	$ 49,028,162.70	$ 47,926.39	$ 47,887,934.06	$ 96,750.00	$ 114,322.61	$ 17,530.76	$ 321,385.65	$ 3,057,020.81
Reference	A	Below	A-32	A-2d,6	A-10	A-2d,26	A-12	Reserve	A

ANALYSIS OF FISCAL YEAR 2009 TAX LEVY

	Ref.		
Tax Yield			
General Purpose Tax		$ 48,853,182.77	
Business Personal Property Tax		43,772.88	
			$ 48,896,955.65
Added Taxes			131,207.05
	Above		$ 49,028,162.70

	Ref.		
Tax Levy			
Local School District Taxes:			
Levy	A-31		$ 9,288,678.00
County Taxes:			
County Tax	A-30	$ 7,308,398.98	
Due to County for Added Taxes (N.J.S.A. 54:4-63.1 et seq.)	A-30	19,086.28	
			7,327,485.26
Local Tax for Municipal Purposes (Budget)	A-2	31,971,645.59	
Plus: Additional Tax Levied		440,353.85	
			32,411,999.44
	Above		$ 49,028,162.70

CITY OF ORANGE TOWNSHIP
CURRENT FUND

TAX TITLE LIENS

A-12

	Ref.		
Balance June 30, 2008	A		$ 34,871.67
Increased by:			
Transfer from Taxes Receivable	A-11	$ 17,530.76	
Interest and Costs on Tax Sale of June 4, 2009	Reserve	1,516.73	
			19,047.49
			53,919.16
Decreased by:			
Collections	A-2d,6		293.08
Balance June 30, 2009	A		$ 53,626.08

PROPERTY ACQUIRED FOR TAXES (AT ASSESSED VALUATION)

A-13

	Ref.	
Balance June 30, 2008	A	$ 856,500.00
Balance June 30, 2009	A	$ 856,500.00

CITY OF ORANGE TOWNSHIP
CURRENT FUND

SALES CONTRACTS RECEIVABLE

A-14

	Ref.	
Balance June 30, 2008	A	$ 80,601.00
Balance June 30, 2009	A	$ 80,601.00

Analysis of Balance

Block	Lot	Purchaser	Deposit on Hand	Amount
29	11A	Kumar Wadhwa	$ 400.00	$ 4,001.00
51	2	RPM Development	100.00	1,000.00
101	3	Jesse Jenkins III	1,060.00	10,600.00
101	19	Karen Bacharach and Andrew Craig	300.00	3,000.00
111	15	Thomas Devine	1,000.00	1,000.00
112	30	Anthony Williams	250.00	1,000.00
(114	25			
114	26)	RPM Development		60,000.00
			$ 3,110.00	$ 80,601.00

Reference A-33

CITY OF ORANGE TOWNSHIP
CURRENT FUND

OTHER LIENS RECEIVABLE

A-15

	Ref.	Total	Demolition	Property Maintenance
Balance June 30, 2008	A	$ 45,382.56	$ 31,500.00	$ 13,882.56
Increased by:				
2009 Liens	Reserve	124,086.39	81,956.75	42,129.64
		169,468.95	113,456.75	56,012.20
Decreased by:				
Collections	A-1,6	55,050.64	23,000.00	32,050.64
Balance June 30, 2009	A	$ 114,418.31	$ 90,456.75	$ 23,961.56

Analysis of Balance

Block	Lot			
47	29	$ 2,725.97	$	$ 2,725.97
55	5	1,312.37		1,312.37
56	12	11,135.00	8,500.00	2,635.00
77	20	297.51		297.51
88	1	10,274.17		10,274.17
98	16	297.51		297.51
101	6	2,183.47		2,183.47
107	22	55,675.11	55,675.11	
108	17	353.23		353.23
141	15	239.15		239.15
142	26	594.29		594.29
144	8	1,186.73		1,186.73
152	12A	26,281.64	26,281.64	
166A	10	579.59		579.59
180	13	464.67		464.67
194	1	381.09		381.09
223	16A	436.81		436.81
		$ 114,418.31	$ 90,456.75	$ 23,961.56

CITY OF ORANGE TOWNSHIP
CURRENT FUND

REVENUE ACCOUNTS RECEIVABLE

A-16
Sheet #1

Source	Ref.	Balance June 30, 2008	Accruals	Collections	Balance June 30, 2009
Budget Revenue					
Alcohol Beverage Control Board:					
Alcohol Beverage Licenses	A-2a	$	$ 48,899.40	$ 48,899.40	$
City Clerk:					
Licenses	A-2b		3,250.00	3,250.00	
Fees and Permits	A-2c		4,535.35	4,535.35	
Construction Code Official:					
Fees and Permits	A-2a		89,335.00	89,335.00	
Municipal Court:					
Fines and Costs	A-2a	79,279.56	850,671.87	859,147.88	70,803.55
Department of Revenue and Finance:					
Parking Meters	A-2a		118,637.58	118,637.58	
Interest on Investments and Deposits	A-2a		71,423.93	71,423.93	
Rent on City-Owned Property - Right-of-Way	A-2a		1,000.00	1,000.00	
Rent on City-Owned Property - 531 Lincoln Avenue	A-2a		123,090.00	123,090.00	
Payments in Lieu of Taxes:					
Transport of New Jersey	A-2a		106,370.10	106,370.10	
Our Lady of Mt. Carmel Senior Citizens Inc.	A-2a		112,647.00	112,647.00	
Millennium Homes	A-2a		3,194.12	3,194.12	
South Essex Urban Renewal	A-2a		71,437.50	71,437.50	
Oakwood Towers	A-2a		161,016.00	161,016.00	
Salem Towers - High Street Associates	A-2a		130,846.50	130,846.50	
Orange Park Apartments Associates Ltd.	A-2a		127,987.50	127,987.50	
The Berkley	A-2a		32,445.00	32,445.00	
Lincoln Court	A-2a		134,192.50	134,192.50	
Project Live, Inc.	A-2a		6,006.51	6,006.51	
New Community Corporation			41,669.00		41,669.00
Cable TV Franchise Fee (48:5A-30)	A-2a		69,511.65	69,511.65	
Health Department:					
Licenses	A-2b		908.00	893.00	15.00
Fees and Permits	A-2c	270.00	89,951.15	89,811.15	410.00
Public Works:					
Fees and Permits	A-2c		7,629.00	7,629.00	
Search Officer:					
Tax Searches	A-2c		60.00	60.00	
Zoning Board of Adjustment:					
Fees and Permits	A-2c		9,475.00	9,475.00	
Police Department:					
Fees and Permits	A-2c		12,053.50	12,053.50	
Code Enforcement Department:					
Fees and Permits	A-2c		38,145.00	38,145.00	
Planning Board:					
Fees and Permits	A-2c		2,030.00	2,030.00	
Rent Control:					
Rent Leveling Fees	A-2a		45,580.00	45,580.00	
Assessor's Office:					
Fees and Permits	A-2c		854.00	854.00	
Inspection and Licensing:					
Licenses	A-2b		35,030.00	35,030.00	

CITY OF ORANGE TOWNSHIP
CURRENT FUND

REVENUE ACCOUNTS RECEIVABLE

A-16
Sheet #2

Source	Ref.	Balance June 30, 2008	Accruals	Collections	Balance June 30, 2009
Budget Revenue					
Planning Department:					
Licenses	A-2b	$	$ 24,500.00	$ 24,500.00	$
Fees and Permits	A-2c		37,155.55	37,155.55	
Zoning Officer:					
Fees and Permits	A-2c		9,580.00	9,580.00	
State and Federal Grants and Aid:					
Building Aid Allowance for School - State Aid - Ch. 8	A-2a		861,544.40	861,544.40	
Consolidated Municipal Property Tax Relief Act	A-2a		7,114,637.02	7,114,637.02	
Energy Receipts Tax	A-2a		2,672,384.00	2,672,384.00	
Other Items:					
Interlocal Service Agreement with Orange Board of Education:					
Extended School Day Program - FY 2009	A-2a		29,668.28	29,668.28	
Extended School Day Program - FY 2008	A-2a		34,311.07	34,311.07	
Life Hazard Use Fees - Uniform Fire Safety Act	A-2a		49,433.15	49,433.15	
School Resource Police Officer	A-2a		33,750.00	33,750.00	
		79,549.56	13,416,845.63	13,383,497.64	112,897.55
Nonbudget Revenue					
Payments in Lieu of Taxes:					
307 Washington Street Urban Associates	A-2e		31,466.00	31,466.00	
		$ 79,549.56	$ 13,448,311.63	$ 13,414,963.64	$ 112,897.55
	Reference	A	Reserve	Below	A

	Ref.	
Collections	A-6	$ 12,624,829.96
Interest Earned on Investments:		
Cash Management Fund	A-7	8,701.96
Interfunds Receivable:		
Interest on Deposits and Investments	A-19	5,267.32
Due to State of New Jersey	A-27	776,164.40
	Above	$ 13,414,963.64

CITY OF ORANGE TOWNSHIP
CURRENT FUND

OTHER ACCOUNTS RECEIVABLE

A-17

	Ref.	
Balance June 30, 2008	A	$ 14,000.00
Balance June 30, 2009	A	$ 14,000.00

Analysis of Balance

Court Restitution:	
Elsayed A. Elawad	$ 14,000.00

CITY OF ORANGE TOWNSHIP
CURRENT FUND

DEPOSITS RECEIVABLE

A-18

	Ref.	Total	County Register of Mortgages	Superior Court of New Jersey
Balance June 30, 2008	A	$ 2,864.05	$ 2,422.55	$ 441.50
Decreased by:				
Charges	Reserve	1,219.00	1,024.00	195.00
Balance June 30, 2009	A	$ 1,645.05	$ 1,398.55	$ 246.50

Analysis of Balance

		Account Number		Account Number	
City Attorney	$ 1,076.05	1464	$ 829.55	77400	$ 246.50
Division of Housing	71.00	4042	71.00		
Finance Department	498.00	7280	498.00		
	$ 1,645.05		$ 1,398.55		$ 246.50

CITY OF ORANGE TOWNSHIP
CURRENT FUND

INTERFUNDS RECEIVABLE

A-19

	Ref.	Total	Federal and State Grant Fund	Animal Control Trust Fund	General Trust Fund	Grant Trust Fund	General Capital Fund	Water and Sewer Operating Fund	Payroll Fund
Balance June 30, 2008	A	$ 2,053,704.18	$ 1,964,672.42	$ 3,696.60	$ 78,451.87	$	$	$ 1,898.18	$ 4,985.11
Increased by:									
Miscellaneous Revenue Not Anticipated:									
Statutory Excess in Animal Control Trust Fund	A-2e	3,984.60		3,984.60					
Advances	A-4	147,884.77				139,756.73			8,128.04
Interest on Investments and Deposits	A-16	5,267.32			2,685.22	1,207.24	1,374.86		
		157,136.69		3,984.60	2,685.22	140,963.97	1,374.86		8,128.04
		2,210,840.87	1,964,672.42	7,681.20	81,137.09	140,963.97	1,374.86	1,898.18	13,113.15
Decreased by:									
Grants Receivable Cancelled	A-1	2,500.00	2,500.00						
Settlements	A-4	1,322,345.41	1,234,238.68	3,696.60	81,137.09		1,374.86	1,898.18	
		1,324,845.41	1,236,738.68	3,696.60	81,137.09		1,374.86	1,898.18	
Balance June 30, 2009	A	$ 885,995.46	$ 727,933.74	$ 3,984.60	$ -	$ 140,963.97	$ -	$ -	$ 13,113.15

Analysis of Net Interfund Credit to Operations

Realized in 2009	Above	$ 1,324,845.41
Less: Realized as Miscellaneous Revenue	A-2a	375,000.00
		949,845.41
Originated in 2009	Above	157,136.69
Net Credit to Operations	A-1	$ 792,708.72

CITY OF ORANGE TOWNSHIP
CURRENT FUND

DEFERRED CHARGES

A-20

	Balance June 30, 2008	Raised in 2009 Budget
Overexpenditure of Appropriations	$ 17,674.83	$ 17,674.83
Overexpenditure of Appropriation Reserves	33,605.67	33,605.67
	$ 51,280.50	$ 51,280.50
Reference	A	A-3

CITY OF ORANGE TOWNSHIP
CURRENT FUND

DEFERRED CHARGES
N.J.S. 40A:4-55 SPECIAL EMERGENCY - REVALUATION PROGRAM

A-21

Date Authorized	Purpose	Net Amount Authorized	1/5 of Net Amount Authorized	Balance June 30, 2008	Decrease	Balance June 30, 2009
12-21-04	Revaluation Program	$ 450,000.00	$ 90,000.00	$ 180,000.00	$ 90,000.00	$ 90,000.00
	Reference			A	A-3	A

CITY OF ORANGE TOWNSHIP
CURRENT FUND

GRANTS RECEIVABLE

A-22
Sheet #1

	Balance June 30, 2008	2009 Grant	Collections	Cancelled	Transfer From	Transfer To	Balance June 30, 2009
State Grants:							
New Jersey Transportation Trust Fund Authority Act of 1984:							
Fiscal Year 2001	$ 119,074.92	$	$	$	$	$	$ 119,074.92
Fiscal Year 2002	196,113.73						196,113.73
Fiscal Year 2003	58,651.19						58,651.19
Fiscal Year 2004	113,390.81						113,390.81
Fiscal Year 2005	108,566.74						108,566.74
Fiscal Year 2006	202,776.19						202,776.19
Fiscal Year 2007	49,812.71						49,812.71
Fiscal Year 2008	248,600.00						248,600.00
Summer Food Program for Children:							
Calendar Year 2006	206,510.47						206,510.47
Calendar Year 2007	74,604.79						74,604.79
Calendar Year 2008		287,323.47	146,218.96				141,104.51
Calendar Year 2009		272,882.17					272,882.17
Safe and Secure Program:							
Fiscal Year 2008	90,000.00						90,000.00
Fiscal Year 2009		84,511.00	84,511.00				
Urban Enterprise Zone Program:							
97-21 Fire Department Communication Equipment	3,366.62						3,366.62
99-18 Trash Receptacles	6,569.24						6,569.24
99-19 Anti-Graffiti Project	18,000.00						18,000.00
03-08 Litter Equipment	26,575.72						26,575.72
03-18 Administrative Expense	84,348.37						84,348.37
03-128 Marketing Plan	11,321.00		11,321.00				
03-129 William Street Parking Rehabilitation	65,395.26		20,447.74				44,947.52
03-130 Main Street Resurfacing	157,149.06						157,149.06
04-19 Administration	75,648.12						75,648.12
04-22 Police Vehicles	3,423.15						3,423.15
04-26 Street Decorations	3,234.00						3,234.00
04-38 Litter Collection Equipment	10,509.24						10,509.24
04-104 Roadway Improvements Design and Construction Administration	10,367.98						10,367.98
04-142 Policing	63,041.65		62,501.86				539.79
05-19 Administration	33,315.31						33,315.31
05-85 Litter Equipment	96,557.20		19,769.28				76,787.92
05-137 Integrated Marketing Plan - Phase II	52,856.07						52,856.07
05-156 Advertising Co-Op	27.50						27.50
06-21 Administration	53,827.78						53,827.78
06-89 Police Vehicles Acquisition	34,524.62		21,524.94				12,999.68

CITY OF ORANGE TOWNSHIP
CURRENT FUND

GRANTS RECEIVABLE

A-22
Sheet #2

	Balance June 30, 2008	2009 Grant	Collections	Cancelled	Transfer From	Transfer To	Balance June 30, 2009
State Grants:							
Urban Enterprise Zone Program:							
06-143 Main Street Streetscape	$ 523,922.94	$	$ 350,781.08	$	$	$	$ 173,141.86
06-144 Integrated Marketing Plan - Phase III	250,000.00		242,289.64				7,710.36
07-21 Administration	282,223.00		130,432.35				151,790.65
07-129 Police Project - Phase IX	59,701.33		59,701.33				
07-141 Litter Collection Services - Phase IV	431,439.00		431,439.00				
07-178 Integrated Marketing Plan - Phase IV	148,620.00		148,620.00				
08-21 Administration	240,764.30		134,691.86				106,072.44
08-63 Smart Future 2007 - Phase I	18,433.00		18,353.00				80.00
08-64 Downtown Main Street Feasibility Study - Phase I	9,500.00						9,500.00
08-81 Police Project - Phase X	140,351.00		140,351.00				
08-94 Street Decorations - Phase II	34,905.00						34,905.00
08-137 Litter Collection Services - Phase V		470,747.00	283,154.55				187,592.45
08-189 Policing - Phase XI		316,868.00	230,810.18				86,057.82
08-190 Orange Main Street Year 1		75,000.00					75,000.00
09-21 Administration Expense		245,399.00	148,548.55				96,850.45
Transportation Enhancement - Train Station Phase II:							
Fiscal Year 2002	200,000.00						200,000.00
Statewide Livable Community Local Library Program:							
Fiscal Year 2005			28,990.88			45,000.00	16,009.12
Fiscal Year 2009		4,164.25		4,164.25			
Recreation for People with Disabilities:							
Fiscal Year 2005	9,100.00						9,100.00
Fiscal Year 2008	15,000.00						15,000.00
Americans with Disabilities Act Renovations:							
Fiscal Year 2005	50,000.00		4,164.25		45,000.00		835.75
Home Lead Intervention:							
Fiscal Year 2005	250,000.00						250,000.00
Lead Identification and Field Testing Grant:							
Fiscal Year 2009		22,190.00					22,190.00
Highway Pedestrian Safety:							
Fiscal Year 2007	1.13						1.13
Fiscal Year 2009		18,000.00	10,050.00				7,950.00
Click It or Ticket		4,000.00	4,000.00				
Smart Future Award:							
Fiscal Year 2007	35,000.00						35,000.00
Weed and Seed Community Collaborative Grant:							
Fiscal Year 2005	25,000.00						25,000.00

CITY OF ORANGE TOWNSHIP
CURRENT FUND

GRANTS RECEIVABLE

A-22
Sheet #3

	Balance June 30, 2008	2009 Grant	Collections	Cancelled	Transfer From	Transfer To	Balance June 30, 2009
State Grants:							
Public Health Priority Funding	$	$ 37,639.00	$ 37,639.00	$	$	$	$
Clean Community Grant		34,436.62	34,436.62				
Recycling Tonnage Grant		3,446.26	3,446.26				
Body Armor Fund		10,447.81	10,447.81				
Special Improvement District Challenge Grant:							
Fiscal Year 2008	9,500.00		4,500.00				5,000.00
Hazardous Discharge Site Remediation Fund:							
534 Mitchell Street - Fiscal Year 2008	400.00						400.00
540 Mitchell Street - Fiscal Year 2008	400.00						400.00
534 Mitchell Street - Fiscal Year 2009		20,004.00	18,185.00				1,819.00
540 Mitchell Street - Fiscal Year 2009		20,565.00	18,695.00				1,870.00
Drunk Driving Enforcement Fund		3,958.55	3,958.55				
NJ Historic Trust - City Hall Preservation Plan:							
Fiscal Year 2008	43,758.00						43,758.00
Green Acres Program:							
Bell Stadium Rehabilitation:							
Fiscal Year 2009		500,000.00					500,000.00
Federal Grants:							
COPS in School:							
Fiscal Year 2005	9,061.00						9,061.00
Brownfield Redevelopment Pilot:							
Fiscal Year 2001	153,190.89		9,704.01				143,486.88
Juvenile Accountability Incentive Block Grant:							
JAIBG - 03-35:							
Fiscal Year 2007	17,011.00						17,011.00
Storm Water Management Plan		5,155.00	5,155.00				
Edward Byrne Memorial Justice Assistance Grant (JAG):							
Fiscal Year 2006	9,094.56						9,094.56
U.S. Department of Homeland Security:							
Assistance to Firefighters:							
Fiscal Year 2005	17,518.00						17,518.00
COPS in Shops:							
Fiscal Year 2006	7,000.00						7,000.00
County of Essex:							
Division on Aging:							
Senior Citizens' Public Health Nurse:							
Fiscal Year 2009		24,300.00	24,300.00				
Essex County Municipal Alliance Program:							
Calendar Year 2006	2,661.00						2,661.00
Calendar Year 2008	4,148.35		4,000.00				148.35
Calendar Year 2009		91,000.00	85,846.00				5,154.00

CITY OF ORANGE TOWNSHIP
CURRENT FUND

GRANTS RECEIVABLE

A-22
Sheet #4

	Balance June 30, 2008	2009 Grant	Collections	Cancelled	Transfer From	Transfer To	Balance June 30, 2009
County of Essex:							
County Open Space Trust Fund:							
Fiscal Year 2005	$ 105,000.00	$	$ 105,000.00	$	$	$	$
Fiscal Year 2009		225,000.00					225,000.00
County of Essex Local Arts Program:							
Calendar Year 2009		3,000.00					3,000.00
Other Grants:							
Hudson City Savings Bank:							
Junior Public Safety Grant	2,500.00			2,500.00			
Comcast Donation:							
Concert Under the Stars	750.00		750.00				
Board of Public Utility:							
Solar Energy Equipment Rebate - Police Roof:							
Fiscal Year 2008	415,412.00		409,234.40				6,177.60
Regional Contribution Agreement:							
Program Income		62,860.45	62,720.80	139.65			
	$ 5,799,524.94	$ 2,842,897.58	$ 3,570,690.90	$ 6,803.90	$ 45,000.00	$ 45,000.00	$ 5,064,927.72
Reference	A	A-2a	Below	Below	Contra	Contra	A

	Ref.		
Collections	A-4	$ 3,452,573.26	$
Unappropriated Reserves Realized	A-35	118,117.64	
Due to Current Fund	A-34		2,500.00
Reserves for Grant Expenditures	A-36		4,303.90
	Above	$ 3,570,690.90	$ 6,803.90

CITY OF ORANGE TOWNSHIP
CURRENT FUND

APPROPRIATION RESERVES

A-23
Sheet #1

Appropriation	Balance June 30, 2008 Encumbered	Balance June 30, 2008 Unencumbered	Balance After Transfers	Paid or Charged	Balance Lapsed
APPROPRIATIONS WITHIN "CAPS"					
DEPARTMENT OF ADMINISTRATION					
Office of the Mayor:					
Salaries and Wages	$	$ 6,916.18	$ 6,916.18	$	$ 6,916.18
Other Expenses	9,617.51	0.65	9,618.16	7,250.49	2,367.67
Office of the Business Administrator:					
Salaries and Wages		1,285.68	1,285.68		1,285.68
Other Expenses	225.00	503.05	728.05	225.00	503.05
Office of Administrative Services:					
Salaries and Wages		260.23	260.23		260.23
Other Expenses	65,344.84	39,291.57	104,636.41	45,634.43	59,001.98
Public Defender:					
Other Expenses	150.00	2,170.00	2,320.00		2,320.00
Insurance:					
Unemployment Compensation Insurance		115,532.53	115,532.53		115,532.53
General Liability, Auto, Property	6,919.00	44,266.00	51,185.00	2,950.60	48,234.40
Workers' Compensation	38,690.00	64,751.47	103,441.47	51,598.43	51,843.04
Employee Group Health	10,225.17	112,986.38	123,211.55	123,211.55	
Municipal Alcohol Beverage Control Board:					
Salaries and Wages		5,000.00	5,000.00		5,000.00
Other Expenses	1,581.32	6,599.32	8,180.64	737.59	7,443.05
	132,752.84	399,563.06	532,315.90	231,608.09	300,707.81
DEPARTMENT OF LAW					
Office of the City Attorney:					
Salaries and Wages		10,513.41	10,513.41		10,513.41
Other Expenses	52,472.23	79,334.57	131,806.80	18,423.39	113,383.41
	52,472.23	89,847.98	142,320.21	18,423.39	123,896.82
CITY CLERK AND MUNICIPAL COUNCIL					
City Council:					
Salaries and Wages		92.51	92.51		92.51
Other Expenses	1,875.00	15,793.31	17,668.31	2,690.00	14,978.31
Audit		112,275.00	112,275.00	112,275.00	
City Clerk:					
Salaries and Wages		37,564.06	37,564.06		37,564.06
Other Expenses	93.38	5,537.38	5,630.76	4,768.41	862.35
Election Expenses	2,325.00	49,366.80	51,691.80	36,301.45	15,390.35
	4,293.38	220,629.06	224,922.44	156,034.86	68,887.58
DEPARTMENT OF PLANNING AND DEVELOPMENT					
Inspection and Licensing/UCC:					
Salaries and Wages		10,867.80	10,867.80		10,867.80
Other Expenses	120.00	3,458.63	3,578.63	120.00	3,458.63
Planning Division:					
Salaries and Wages		15,006.66	15,006.66		15,006.66
Other Expenses		645.47	645.47	267.14	378.33
Zoning Board:					
Other Expenses	1,249.97	2,636.04	3,886.01	3,750.03	135.98
Planning Board:					
Other Expenses	3,387.93	1,321.66	4,709.59	4,296.21	413.38
Rent Leveling Board:					
Salaries and Wages		5,789.18	5,789.18		5,789.18
Other Expenses	1,288.00	3,044.01	4,332.01	1,129.50	3,202.51
	6,045.90	42,769.45	48,815.35	9,562.88	39,252.47
DEPARTMENT OF FINANCE					
Department of Finance:					
Salaries and Wages		2,196.71	2,196.71		2,196.71
Other Expenses	3,767.84	3,382.31	7,150.15	3,692.84	3,457.31

CITY OF ORANGE TOWNSHIP
CURRENT FUND

APPROPRIATION RESERVES

A-23
Sheet #2

Appropriation	Balance June 30, 2008 Encumbered	Balance June 30, 2008 Unencumbered	Balance After Transfers	Paid or Charged	Balance Lapsed
APPROPRIATIONS WITHIN "CAPS"					
DEPARTMENT OF FINANCE					
Tax Collection:					
Salaries and Wages	$	$ 4,413.68	$ 4,413.68	$	$ 4,413.68
Other Expenses	5,191.78	1,268.27	6,460.05	3,571.78	2,888.27
Office of the Tax Assessor:					
Salaries and Wages		34.51	34.51		34.51
Other Expenses	15,801.00	322.85	16,123.85	5,762.00	10,361.85
	24,760.62	11,618.33	36,378.95	13,026.62	23,352.33
DEPARTMENT OF COMMUNITY SERVICES					
Administration Division:					
Salaries and Wages		79.53	79.53		79.53
Other Expenses	701.74	7,302.35	8,004.09	3,550.99	4,453.10
Health Division:					
Salaries and Wages		9,694.13	9,694.13		9,694.13
Other Expenses	5,622.14	19,158.08	24,780.22	11,537.46	13,242.76
Meals on Wheels:					
Other Expenses		4,800.00	4,800.00		4,800.00
Animal Control:					
Other Expenses	13,892.69	131.79	14,024.48	12,342.69	1,681.79
Older Adult Service:					
Salaries and Wages		50,416.61	50,416.61		50,416.61
Other Expenses	10,543.90	5,163.11	15,707.01	15,707.01	
Cultural Affairs:					
Salaries and Wages		5,094.41	5,094.41		5,094.41
Other Expenses	5,861.83	828.72	6,690.55	5,831.73	858.82
Recreation:					
Other Expenses	18,294.62	2,927.16	21,221.78	11,989.79	9,231.99
	54,916.92	105,595.89	160,512.81	60,959.67	99,553.14
DEPARTMENT OF POLICE					
Administration/Patrol Division:					
Salaries and Wages		2,479.91	2,479.91		2,479.91
Other Expenses	40,663.00	79,680.60	120,343.60	39,282.44	81,061.16
School Guards:					
Salaries and Wages		34,788.43	34,788.43		34,788.43
	40,663.00	116,948.94	157,611.94	39,282.44	118,329.50
DEPARTMENT OF FIRE					
Administration Division:					
Salaries and Wages		18,575.46	18,575.46		18,575.46
Other Expenses	4,941.89	121.36	5,063.25	4,932.42	130.83
Office of Emergency Management:					
Other Expenses	262.80	47.42	310.22	262.80	47.42
Ambulance Services:					
Other Expenses		3,750.00	3,750.00		3,750.00
	5,204.69	22,494.24	27,698.93	5,195.22	22,503.71
DEPARTMENT OF PUBLIC WORKS					
Street Maintenance:					
Salaries and Wages		157,459.98	157,459.98		157,459.98
Other Expenses	17,384.96	24,931.62	42,316.58	20,757.13	21,559.45
Maintenance of Parks:					
Salaries and Wages		2,771.45	2,771.45		2,771.45
Other Expenses	34,520.00	2,100.51	36,620.51	28,255.00	8,365.51
Director's Office:					
Salaries and Wages		960.18	960.18		960.18
Other Expenses	17,250.64	12,938.81	30,189.45	10,779.19	19,410.26

CITY OF ORANGE TOWNSHIP
CURRENT FUND

APPROPRIATION RESERVES

A-23
Sheet #3

Appropriation	Balance June 30, 2008 Encumbered	Balance June 30, 2008 Unencumbered	Balance After Transfers	Paid or Charged	Balance Lapsed
APPROPRIATIONS WITHIN "CAPS"					
DEPARTMENT OF PUBLIC WORKS					
Equipment and Vehicle Management:					
Salaries and Wages	$	$ 6,912.94	$ 6,912.94	$	$ 6,912.94
Other Expenses	24,138.09	4,032.25	28,170.34	28,170.34	
Snow Removal:					
Other Expenses		186.74	186.74		186.74
Building and Grounds:					
Salaries and Wages		6,305.14	6,305.14		6,305.14
Other Expenses	30,957.27	17,537.60	48,494.87	33,018.86	15,476.01
	124,250.96	236,137.22	360,388.18	120,980.52	239,407.66
MUNICIPAL COURT					
Salaries and Wages		18,508.22	18,508.22		18,508.22
Other Expenses	2,195.30	2,882.26	5,077.56	2,185.57	2,891.99
	2,195.30	21,390.48	23,585.78	2,185.57	21,400.21
UNIFORM CONSTRUCTION CODE - APPROPRIATIONS OFFSET BY DEDICATED REVENUES (N.J.A.C. 5:23-4.17)					
Planning and Economic Development/Uniform Construction Code:					
Inspections and Licensing:					
Other Expenses	706.00	3,036.50	3,742.50	706.00	3,036.50
UNCLASSIFIED					
Utilities:					
Telephone		1,570.17	1,570.17		1,570.17
Street Lighting		20,480.31	20,480.31	20,480.31	
Retirement/Termination Pay/Other Compensation		66,188.47	66,188.47		66,188.47
Gas and Electric (Other than Street Lighting)		52,377.88	52,377.88	52,377.88	
Refuse Removal	76,914.17	198,075.14	274,989.31	214,342.41	60,646.90
Future Negotiated Salary Increases:					
SOA		100,000.00	100,000.00	100,000.00	
FMBA		151,200.00	151,200.00	151,200.00	
	76,914.17	589,891.97	666,806.14	538,400.60	128,405.54
CONTINGENT		1,780.90	1,780.90	59.85	1,721.05
STATUTORY EXPENDITURES					
Contribution to:					
Social Security System (OASI)		42,734.46	42,734.46		42,734.46
APPROPRIATIONS EXCLUDED FROM "CAPS"					
OTHER OPERATIONS					
Maintenance of Free Public Library		0.02	0.02		0.02
Insurances:					
Employee Group Health		208,842.00	208,842.00	208,842.00	
		208,842.02	208,842.02	208,842.00	0.02
	$ 525,176.01	$ 2,113,280.50	$ 2,638,456.51	$ 1,405,267.71	$ 1,233,188.80
Reference	A	A		Below	A-1

	Ref.	
Cash Disbursed	A-4	$ 847,008.46
Accounts Payable	A-25	558,259.25
	Above	$ 1,405,267.71

CITY OF ORANGE TOWNSHIP
CURRENT FUND

RESERVE FOR REVALUATION

A-24

	Ref.	
Balance June 30, 2008	A	$ 3,250.00
Decreased by:		
Expenditures	A-4	1,874.91
Balance June 30, 2009	A	$ 1,375.09

ACCOUNTS PAYABLE

A-25

	Ref.		
Increased by:			
Commitments:			
2009 Budget Appropriations	A-3	$ 4,058.50	
2008 Appropriation Reserves	A-23	558,259.25	
			$ 562,317.75
Balance June 30, 2009	A		$ 562,317.75

CITY OF ORANGE TOWNSHIP
CURRENT FUND

TAX OVERPAYMENTS

A-26

	Ref.		
Balance June 30, 2008	A		$ 130,989.07
Increased by:			
Collections	A-6	$ 211,035.13	
Prior Year Paid Taxes Cancelled	A-28	343,351.93	
			554,387.06
			685,376.13
Decreased by:			
Refunds	A-4	475,340.63	
Applied to Taxes Receivable	A-11	114,322.61	
			589,663.24
Balance June 30, 2009	A		$ 95,712.89

CITY OF ORANGE TOWNSHIP
CURRENT FUND

DUE TO STATE OF NEW JERSEY

A-27

	Ref.	Total	Marriage License Fees	Burial Permits	Construction Code Fees	Other
Balance June 30, 2008	A	$ 782,569.40	$ 75.00	$ 2,810.00	$ 3,520.00	$ 776,164.40
Increased by:						
Collections	A-6	21,042.00	6,025.00	3,110.00	11,907.00	
		803,611.40	6,100.00	5,920.00	15,427.00	776,164.40
Decreased by:						
Applied to Revenue	A-16	776,164.40				776,164.40
Payments	A-4	20,942.00	4,600.00	5,430.00	10,912.00	
		797,106.40	4,600.00	5,430.00	10,912.00	776,164.40
Balance June 30, 2009	A	$ 6,505.00	$ 1,500.00	$ 490.00	$ 4,515.00	$ -

CITY OF ORANGE TOWNSHIP
CURRENT FUND

RESERVE FOR TAX APPEALS

A-28

	Ref.	
Balance June 30, 2008	A	$ 2,000,000.00
Decreased by:		
Prior Year Paid Taxes Cancelled	A-26	343,351.93
Balance June 30, 2009	A	$ 1,656,648.07

CITY OF ORANGE TOWNSHIP
CURRENT FUND

INTERFUNDS PAYABLE

A-29

	Ref.	Total	General Trust Fund	Grant Trust Fund
Balance June 30, 2008	A	$ 71,031.43	$	$ 71,031.43
Increased by:				
Advances	A-4	935,281.17	935,281.17	
		1,006,312.60	935,281.17	71,031.43
Decreased by:				
Settlements	A-4	71,031.43		71,031.43
Balance June 30, 2009	A	$ 935,281.17	$ 935,281.17	$ -

CITY OF ORANGE TOWNSHIP
CURRENT FUND

COUNTY TAXES PAYABLE

A-30

	Ref.			
Increased by:				
2008 - 2009 Levy			$ 6,984,934.92	
County Open Space Tax			323,464.06	
	A-11		7,308,398.98	
2008 - 2009 Added Assessments		$ 18,806.40		
2007 - 2008 Added Assessments		279.88		
	A-11		19,086.28	
	A-1,2d			$ 7,327,485.26
Decreased by:				
Payments	A-4			7,327,485.26
				$ -

LOCAL SCHOOL DISTRICT TAX PAYABLE

A-31

	Ref.	
Increased by:		
School Tax Levy	A-1,2d,11	$ 9,288,678.00
Decreased by:		
Payments	A-4	9,288,678.00
		$ -

CITY OF ORANGE TOWNSHIP
CURRENT FUND

PREPAID TAXES

A-32

	Ref.	
Balance June 30, 2008	A	$ 47,926.39
Increased by:		
Collections	A-6	107,056.19
		154,982.58
Decreased by:		
Applied to 2009 Taxes Receivable	A-2d,11	47,926.39
Balance June 30, 2009	A	$ 107,056.19

DEPOSITS ON SALE OF PROPERTY

A-33

	Ref.	
Balance June 30, 2008	A	$ 3,110.00
Balance June 30, 2009	A	$ 3,110.00

CITY OF ORANGE TOWNSHIP
CURRENT FUND

DUE TO CURRENT FUND

A-34

	Ref.	Federal and State Grant Fund	
Balance June 30, 2008	A		$ 1,964,672.42
Decreased by:			
Settlements	A-4	$ 1,234,238.68	
Grants Receivable Cancelled	A-22	2,500.00	
			1,236,738.68
Balance June 30, 2009	A		$ 727,933.74

CITY OF ORANGE TOWNSHIP
CURRENT FUND

UNAPPROPRIATED RESERVES

A-35

Program	Balance June 30, 2008	Increase	Anticipated as Revenue in 2009 Budget	Balance June 30, 2009
State and Federal Grant Fund				
Clean Community Grant	$ 3,432.33	$ 8,551.43	$ 3,432.33	$ 8,551.43
Alcohol Education Rehabilitation Fund	2,529.61			2,529.61
Public Health Priority Funding	22,999.00	11,499.50	22,999.00	11,499.50
Recycling Tonnage Grant	3,446.26	9,046.52	3,446.26	9,046.52
Drunk Driving Enforcement Fund		1,438.70		1,438.70
Statewide Livable Community Local Library Program	4,164.25		4,164.25	
Click It or Ticket		4,000.00		4,000.00
Bulletproof Vests		5,712.29		5,712.29
Essex County Office on Aging	16,200.00	8,125.00	16,200.00	8,125.00
Storm Water Management Plan	5,155.00		5,155.00	
Weed and Seed Grant		35,776.54		35,776.54
Program Income:				
Harding Township	39,159.88	3,099.13	39,159.88	3,099.13
Mountain Lakes	13,670.99	2,814.71	13,670.99	2,814.71
Mendham Township	6,050.58	1,245.75	6,050.58	1,245.75
Hanover Township	3,067.66	631.60	3,067.66	631.60
South Orange Village Township	771.69	50.09	771.69	50.09
Urban Enterprise Zone:				
Parking Lot	139.65			139.65
	$ 120,786.90	$ 91,991.26	$ 118,117.64	$ 94,660.52
Reference	A	A-4	A-22	A

CITY OF ORANGE TOWNSHIP
CURRENT FUND

RESERVE FOR GRANT EXPENDITURES

A-36
Sheet #1

	Balance June 30, 2008		2009			Balance June 30, 2009	
	Encumbered	Unencumbered	Grants	Expenditures	Cancelled	Encumbered	Unencumbered
State Grants:							
New Jersey Transportation Trust Fund							
Authority Act of 1984:							
Fiscal Year 2001	$ 18,406.77	$ 1,248.00	$	$ 10,347.92	$	$	$ 9,306.85
Fiscal Year 2002	14,800.00	156,202.49				14,800.00	156,202.49
Fiscal Year 2003		17,398.69					17,398.69
Fiscal Year 2004	81,425.30	27,242.75		11,078.55		70,346.75	27,242.75
Fiscal Year 2005	32,857.98	4,254.87		7,251.24		27,064.24	2,797.37
Fiscal Year 2006	173,309.10	131,268.25		130,313.72		42,995.38	131,268.25
Fiscal Year 2007	19,904.85	503.61		12,542.74		7,362.11	503.61
Fiscal Year 2008		248,600.00					248,600.00
Public Health Priority Funding:							
Calendar Year 2009			37,639.00	37,639.00			
Summer Food Program for Children:							
Calendar Year 2006		173,461.80		49.99			173,411.81
Calendar Year 2007	52,008.38	45,488.13				52,008.38	45,488.13
Calendar Year 2008			287,323.47	138,532.08		52,640.10	96,151.29
Calendar Year 2009			272,882.17				272,882.17
Clean Communities Act:							
Calendar Year 2006		19,753.85		1,043.77			18,710.08
Calendar Year 2007		1,690.94					1,690.94
Calendar Year 2008		27,391.60		8,932.76			18,458.84
Calendar Year 2009			34,436.62				34,436.62
Safe and Secure Community Program:							
Fiscal Year 2009			84,511.00	84,511.00			
Urban Enterprise Zone Program:							
97-21 Fire Department Communication Equipment		163.52					163.52
99-18 Trash Receptacles		3,864.05					3,864.05
99-19 Anti-Graffiti Project		17,264.69					17,264.69
03-08 Litter Equipment		37,919.40					37,919.40
03-18 Administrative Expense		20,864.18					20,864.18
03-128 Marketing Plan		14,586.50					14,586.50
03-129 William Street Parking Rehabilitation		44,947.51					44,947.51
03-130 Main Street Resurfacing		157,149.06					157,149.06
04-19 Administration		14,780.53					14,780.53
04-22 Police Vehicles		4,610.19					4,610.19
04-26 Street Decorations		503.50					503.50
04-38 Litter Collection Equipment		10,509.24					10,509.24
04-104 Roadway Improvements Design and Construction Administration		8,077.98					8,077.98

CITY OF ORANGE TOWNSHIP
CURRENT FUND

RESERVE FOR GRANT EXPENDITURES

A-36
Sheet #2

	Balance June 30, 2008		2009			Balance June 30, 2009	
	Encumbered	Unencumbered	Grants	Expenditures	Cancelled	Encumbered	Unencumbered
State Grants:							
Urban Enterprise Zone Program:							
05-19 Administration Expense	$ 16,500.00	$ 709.20	$	$	$	$ 16,500.00	$ 709.20
05-85 Litter Equipment		20,055.92					20,055.92
05-137 Integrated Marketing Plan - Phase II		11,402.07					11,402.07
05-156 Advertising Co-Op		27.50					27.50
06-21 Administration Expense		24,522.96					24,522.96
06-89 Police Vehicles Acquisition	26,358.73	16,249.60		26,358.73		11,725.90	4,523.70
06-143 Main Street Streetscape	160,258.00	61,951.90		117,418.73		2,750.00	102,041.17
06-143 Main Street Streetscape - Supplemental		24,752.00					24,752.00
06-144 Integrated Marketing Plan - Phase III		1,136.24					1,136.24
07-21 Administration Expense		45,907.28					45,907.28
07-129 Policing, Phase IX		59,914.00					59,914.00
07-178 Integrated Marketing Plan - Phase IV		299.63					299.63
08-21 Administration Expense	619.75	51,378.89		619.75			51,378.89
08-63 Smart Future 2007 - Phase I		18,433.00		18,353.00			80.00
08-64 Downtown Main Street Feasibility Study - Phase I	7,900.00					7,900.00	
08-94 Street Decorations - Phase II	18,335.00	16,570.00		34,905.00			
08-137 Litter Collection Services - Phase V			470,747.00	311,476.26			159,270.74
08-189 Policing - Phase XI			316,868.00	316,868.00			
08-190 Orange Main Street Year 1			75,000.00	1,770.50			73,229.50
09-21 Administration Expense			245,399.00	214,725.20		4,673.52	26,000.28
Alcohol Education Rehabilitation Enforcement Fund:							
Fiscal Year 2003		8.38		8.38			
Fiscal Year 2004		387.97		387.97			
Fiscal Year 2005		249.65		249.65			
Transportation Enhancement - Train Station Phase II - Fiscal Year 2002		200,000.00					200,000.00
Statewide Livable Community:							
Local Library Program - Fiscal Year 2005		45,000.00		45,000.00			
Recreational Facility Program - Fiscal Year 2005	8,750.00	7,250.00		16,000.00			
Local Library Program - Fiscal Year 2009			4,164.25		4,164.25		
Solar Energy Project:							
Calendar Year 2005	3.50					3.50	
Recreation for People with Disabilities:							
Fiscal Year 2005		5,144.00					5,144.00
Fiscal Year 2006		30.18					30.18
Fiscal Year 2008	1,040.00	10,340.00		10,012.47		1,040.00	327.53

CITY OF ORANGE TOWNSHIP
CURRENT FUND

RESERVE FOR GRANT EXPENDITURES

A-36
Sheet #3

	Balance June 30, 2008		2009			Balance June 30, 2009	
	Encumbered	Unencumbered	Grants	Expenditures	Cancelled	Encumbered	Unencumbered
State Grants:							
Recycling Tonnage Grant:							
Fiscal Year 2009	$	$	$ 3,446.26	$	$	$	$ 3,446.26
Smart Growth:							
Fiscal Year 2005	900.00	931.15		1,831.15			
Fiscal Year 2007	33,266.00			33,266.00			
Home Lead Intervention:							
Fiscal Year 2005	13,095.00	205,105.00				13,095.00	205,105.00
Lead Identification and Field Testing Grant:							
Fiscal Year 2009			22,190.00				22,190.00
Body Armor Fund:							
Fiscal Year 2006	0.08						0.08
Fiscal Year 2008		10,945.47		1,278.72			9,666.75
Fiscal Year 2009			10,447.81				10,447.81
Highway Pedestrian Safety:							
Calendar Year 2005		1,456.70		1,456.70			
Calendar Year 2007		14,001.13		14,000.00			1.13
Calendar Year 2008			18,000.00	18,000.00			
Click It or Ticket			4,000.00	4,000.00			
Weed and Seed Community Collaborative Grant:							
Fiscal Year 2005	15,000.00					15,000.00	
New Jersey Office of Information Technology:							
Enhanced 911 Equipment:							
Fiscal Year 2007		3,830.20		3,719.95		1.00	109.25
Hazardous Discharge Site Remediation Fund:							
534 Mitchell Street - Fiscal Year 2009			20,004.00	15,288.83		2,896.17	1,819.00
540 Mitchell Street - Fiscal Year 2009			20,565.00	15,488.21		3,206.79	1,870.00
Special Improvement District Challenge Grant:							
Fiscal Year 2008	4,500.00	2,565.00		573.54		4,500.00	1,991.46
Office of Emerging Telecommunications:							
Public Safety Answering Points 911:							
Fiscal Year 2008	337,718.20	31,090.66		336,618.20		1,517.58	30,673.08
N.J. Historic Trust - City Hall Preservation Plan:							
Fiscal Year 2008		43,758.00					43,758.00
Drunk Driving Enforcement Fund:							
Fiscal Year 2009			3,958.55	3,958.55			
Green Acres Program:							
Bell Stadium Rehabilitation:							
Fiscal Year 2009			500,000.00				500,000.00

CITY OF ORANGE TOWNSHIP
CURRENT FUND

RESERVE FOR GRANT EXPENDITURES

A-36
Sheet #4

	Balance June 30, 2008		2009			Balance June 30, 2009	
	Encumbered	Unencumbered	Grants	Expenditures	Cancelled	Encumbered	Unencumbered
Federal Grants:							
Brownfield Redevelopment Pilot:							
Fiscal Year 2001	$ 94,676.00	$ 49,403.09	$	$ 35,313.10	$	$ 70,627.90	$ 38,138.09
Juvenile Accountability Incentive Block Grant:							
JAIBG - 32-01:							
Fiscal Year 2007		21,799.00		4,788.00			17,011.00
Bulletproof Vests:							
Fiscal Year 2007	424.02					424.02	
Fiscal Year 2008	2,622.51	7,458.11		2,622.51			7,458.11
Storm Water Management Plan:							
Fiscal Year 2007		10,309.00					10,309.00
Fiscal Year 2009			5,155.00				5,155.00
Edward Byrne Memorial Justice Assistance Grant (JAG):							
Fiscal Year 2006		16,944.75		7,850.19			9,094.56
U.S. Department of Homeland Security:							
Assistance to Firefighters:							
Fiscal Year 2005		200.55					200.55
COPS in Shops:							
Fiscal Year 2006		7,000.00					7,000.00
FEMA Wellness Program:							
Fiscal Year 2008		12,184.00					12,184.00
County of Essex:							
Essex County Municipal Alliance Program:							
Calendar Year 2007	4,691.00					4,691.00	
Calendar Year 2008		445.94					445.94
Calendar Year 2009			91,000.00	89,820.77		832.66	346.57
Open Space Trust Fund:							
Calendar Year 2005	86,750.00	358.00		87,108.00			
Calendar Year 2009			225,000.00	8,935.00			216,065.00
Summer Concert Series:							
Calendar Year 2007		294.00					294.00
Division on Aging:							
Senior Citizens' Public Health Nurse:							
Fiscal Year 2009			24,300.00	24,300.00			
Local Arts Program:							
Calendar Year 2009			3,000.00				3,000.00

CITY OF ORANGE TOWNSHIP
CURRENT FUND

RESERVE FOR GRANT EXPENDITURES

A-36
Sheet #5

	Balance June 30, 2008		2009			Balance June 30, 2009	
	Encumbered	Unencumbered	Grants	Expenditures	Cancelled	Encumbered	Unencumbered
Other:							
Regional Contribution Agreement:							
Harding Township	$	$ 236,400.00	$	$ 20,200.00	$	$ 216,200.00	$
Program Income			62,860.45	23,512.01	139.65		39,208.79
	$ 1,226,120.17	$ 2,487,945.45	$ 2,842,897.58	$ 2,310,325.84	$ 4,303.90	$ 644,802.00	$ 3,597,531.46
Reference	A	A	A-3	A-4	A-22	A	A

CITY OF ORANGE TOWNSHIP
TRUST FUNDS

CASH RECEIPTS AND DISBURSEMENTS
TREASURER

B-1

	Ref.	Animal Control Trust Fund		General Trust Fund		Municipal Insurance Trust Fund		Grant Trust Fund	
Balance June 30, 2008	B		$ 8,591.40		$ 3,373,345.98		$ 430,028.72		$ 266,068.88
Increased by:									
Due from Municipal Court	B-4	$		$ 19,445.00		$		$	
Grants Receivable	B-5							5,081.00	
Essex County Community Development Block Grant Receivable	B-6							314,730.97	
Other Accounts Receivable	B-7			436,542.80					
Interfunds Receivable	B-8			162,366.37				71,031.43	
Due to State of New Jersey	B-9	1,039.80							
Reserve for Other Expenditures	B-11			114,049.71					
Reserve for Other Deposits	B-12			2,442,179.33					
Premium on Tax Sale	B-14			843,700.00					
Interfunds Payable	B-15			2,685.22				140,963.97	
Reserve for Animal Control Trust Fund Expenditures:									
License Fees	B-17	2,427.20							
Miscellaneous Revenue	B-17	1,433.00							
Reserve for Municipal Insurance Trust Fund Expenditures	B-18					406,659.97			
Reserve for Other Grant Fund Expenditures	B-20							398.10	
			4,900.00		4,020,968.43		406,659.97		532,205.47
			13,491.40		7,394,314.41		836,688.69		798,274.35
Decreased by:									
Disbursements per Schedule	B-2		4,338.60		5,454,019.57		537,179.81		592,256.13
Balance June 30, 2009	B		$ 9,152.80		$ 1,940,294.84		$ 299,508.88		$ 206,018.22

CITY OF ORANGE TOWNSHIP
TRUST FUNDS

CASH - TREASURER
SCHEDULE OF DISBURSEMENTS

B-2

	Ref.	Animal Control Trust Fund	General Trust Fund	Municipal Insurance Trust Fund	Grant Trust Fund
Interfunds Receivable	B-8	$	$ 935,281.17	$	$
Due to State of New Jersey	B-9	642.00			
Reserve for Other Expenditures	B-11		137,720.09		
Reserve for Other Deposits	B-12		2,715,868.61		
Reserve for New Jersey Unemployment Insurance	B-13		57,412.61		
Premium on Tax Sale	B-14		1,526,600.00		
Interfunds Payable	B-15	3,696.60	81,137.09		133,004.35
Reserve for Municipal Insurance Trust Fund Expenditures	B-18			537,179.81	
Reserve for Essex County Community Development Block Grant	B-19				334,859.08
Reserve for Other Grant Fund Expenditures	B-20				124,392.70
	B-1	$ 4,338.60	$ 5,454,019.57	$ 537,179.81	$ 592,256.13

CITY OF ORANGE TOWNSHIP
TRUST FUNDS

BANK RECONCILIATIONS

B-3

	Animal Control Trust Fund	General Trust Fund	Municipal Insurance Trust Fund	Grant Trust Fund
Bank Reconciliation June 30, 2009				
Balance per Bank Statements:				
Bank of America,				
Orange, New Jersey:				
Animal Control Trust Fund - Account #0004-6122-3623	$ 9,160.00	$	$	$
Local Law Enforcement Trust - Account #0040-3904-3473		98,913.50		
Other Trust Fund - Account #0004-6122-3631		1,011,460.89		
Other Trust Fund - Account #0094-1983-4734		1,010,578.54		
PNC Bank,				
Orange, New Jersey:				
Municipal Insurance Fund - Account #80-1211-5821			99,508.88	
Essex County Community Development Block Grant Fund - Account #81-0128-4934				104,675.09
Supplemental Balanced Housing - Account #81-0232-4977				101,389.77
Urban Development Action Grant - Account #80-0918-9352				3,337.36
	9,160.00	2,120,952.93	99,508.88	209,402.22
Plus: Deposits-in-Transit	132.00	65.75	200,000.00	
	9,292.00	2,121,018.68	299,508.88	209,402.22
Less: Outstanding Checks	139.20	180,723.84		3,384.00
	$ 9,152.80	$ 1,940,294.84	$ 299,508.88	$ 206,018.22
Reference	B-1	B-1	B-1	B-1

CITY OF ORANGE TOWNSHIP
TRUST FUNDS

DUE FROM MUNICIPAL COURT

B-4

	Ref.		
Balance June 30, 2008	B		$ 1,630.00
Increased by:			
Parking Offenses Adjudication Act Fees		$ 14,417.50	
Public Defender Fees		4,912.50	
	B-11		19,330.00
			20,960.00
Decreased by:			
Collections:			
Parking Offenses Adjudication Act Fees		14,735.50	
Public Defender Fees		4,709.50	
	B-1		19,445.00
Balance June 30, 2009	B		$ 1,515.00

CITY OF ORANGE TOWNSHIP
TRUST FUNDS

GRANTS RECEIVABLE

B-5

Program	Balance June 30, 2008	Decrease	Cancelled	Balance June 30, 2009
State				
Balanced Housing Projects:				
2000 Grants:				
Parrow Street Homes	$ 105,344.00	$	$	$ 105,344.00
East Ward Operation Neighborhood	25,000.00	5,081.00	19,919.00	
	$ 130,344.00	$ 5,081.00	$ 19,919.00	$ 105,344.00
Reference	B	B-1	B-20	B

CITY OF ORANGE TOWNSHIP
TRUST FUNDS

ESSEX COUNTY COMMUNITY DEVELOPMENT BLOCK GRANTS RECEIVABLE

B-6
Sheet #1

Program Year	Program	Balance June 30, 2008	2009 Grants	Collections	Cancelled	Balance June 30, 2009
1996-1997	Reconstruction of Thomas Boulevard	$ 2,080.93	$	$	$	$ 2,080.93
	Orange Master Plan	1,359.35				1,359.35
		3,440.28				3,440.28
1998-1999	Demolition of Vacant Structures	0.04				0.04
1999-2000	Walsh Avenue Reconstruction	1,135.26				1,135.26
2000-2001	Reconstruction of Webster Place	8,352.50				8,352.50
	Roadway Improvements	3,864.74				3,864.74
		12,217.24				12,217.24
2002-2003	Orange Public Library	8,761.00				8,761.00
2003-2004	C-Town Parking Lot Meters	53,950.00			53,950.00	
	Reconstruction of Hawthorne Street	8,088.11				8,088.11
		62,038.11			53,950.00	8,088.11
2004-2005	Memorial Park and Traffic Island Renovations	80,000.00		12,313.70		67,686.30
2005-2006	Reconstruction of Argyle Avenue	238,385.60		108,616.78		129,768.82
	Demolition of Vacant Structures	26,000.00				26,000.00
	Streetscapes	47,222.00		42,854.40		4,367.60
	Orange Public Library - Heating/Air Conditioning	28,499.00				28,499.00
		340,106.60		151,471.18		188,635.42
2006-2007	Resurfacing of Berwyn Street	183,100.00		48,319.15		134,780.85
	Reconstruction of Metcalf Park	125,000.00				125,000.00
		308,100.00		48,319.15		259,780.85

CITY OF ORANGE TOWNSHIP
TRUST FUNDS

ESSEX COUNTY COMMUNITY DEVELOPMENT BLOCK GRANTS RECEIVABLE

B-6
Sheet #2

Program Year	Program	Balance June 30, 2008	2009 Grants	Collections	Cancelled	Balance June 30, 2009
2007-2008	Public Library Rotunda Restoration	$ 47,000.00	$	$	$	$ 47,000.00
	Memorial Park Improvements	90,000.00				90,000.00
	Street Improvements Tremont Avenue	201,376.00		17,655.00		183,721.00
	Helping Hands and Ears Food Pantry	3,339.04		3,339.04		
	Orange Affordable Housing	35,550.00		35,550.00		
	Main Street Counseling Center	3,333.42		3,333.42		
	Horizon Community Development	171.65		171.56		0.09
	Float Loan Repayment Montclair Child Development	42,150.00		42,150.00		
		422,920.11		102,199.02		320,721.09
2008-2009	Senior Citizen Handicapped Bus	35,000.00				35,000.00
	Hampton Terrace Roadway Resurfacing	70,000.00				70,000.00
	Hillyer Street Sidewalk Improvements	72,000.00				72,000.00
	Expansion of Colgate Park	125,000.00				125,000.00
	Community Technical Assistance	63,000.00				63,000.00
	Community Technical Assistance		36,000.00			36,000.00
	Securing of Vacant Structures		50,000.00	279.00		49,721.00
	Demolition of Vacant, Unsafe Structures		100,000.00	148.92		99,851.08
	Helping Hands and Ears Food Pantry	20,000.00			5.06	19,994.94
	Main Street Counseling Center	25,000.00				25,000.00
	Horizon Community Development	25,000.00			3.00	24,997.00
		435,000.00	186,000.00	427.92	8.06	620,564.02
2009-2010	Orange Library Elevator		56,525.00			56,525.00
	Roadway Infrastructure Improvements		268,600.00			268,600.00
	Demolition of Vacant Structures		200,000.00			200,000.00
	Emergency Board-Up of Vacant Structures		81,000.00			81,000.00
	Helping Hands and Ears		28,000.00			28,000.00
	Main Street Counseling		20,000.00			20,000.00
	Community Technical Assistance		66,550.00			66,550.00
			720,675.00			720,675.00
		$ 1,673,718.64	$ 906,675.00	$ 314,730.97	$ 53,958.06	$ 2,211,704.61
	Reference	B	B-19	B-1	B-19	B

CITY OF ORANGE TOWNSHIP
TRUST FUNDS

OTHER ACCOUNTS RECEIVABLE

B-7

	Ref.	General Trust Fund
Balance June 30, 2008	B	$ 58,276.51
Increased by:		
Outside Employment of Off-Duty Police Officers	B-12	401,234.29
		459,510.80
Decreased by:		
Collections	B-1	436,542.80
Balance June 30, 2009	B	$ 22,968.00

Analysis of Balance

Outside Employment of Off-Duty Police Officers	$ 22,968.00

CITY OF ORANGE TOWNSHIP
TRUST FUNDS

INTERFUNDS RECEIVABLE

B-8

	Ref.	Total General Trust Fund	General Trust Fund Current Fund	General Trust Fund Grant Trust Fund	General Trust Fund Payroll Fund	Grant Trust Fund Current Fund
Balance June 30, 2008	B	$ 162,366.37	$	$ 133,004.35	$ 29,362.02	$ 71,031.43
Increased by:						
Advances	B-2	935,281.17	935,281.17			
Payroll Deductions	B-13	31,312.56			31,312.56	
		966,593.73	935,281.17		31,312.56	
		1,128,960.10	935,281.17	133,004.35	60,674.58	71,031.43
Decreased by:						
Settlements	B-1	162,366.37		133,004.35	29,362.02	71,031.43
Balance June 30, 2009	B	$ 966,593.73	$ 935,281.17	$ -	$ 31,312.56	$ -

CITY OF ORANGE TOWNSHIP
TRUST FUNDS

DUE TO STATE OF NEW JERSEY

B-9

	Ref.	Animal Control Trust Fund	
Balance June 30, 2008	B		$ 19.20
Increased by:			
State Registration Fees		$ 339.00	
Pilot Clinic Fund Fees		67.80	
Population Control Fees		633.00	
	B-1		1,039.80
			1,059.00
Decreased by:			
Settlements	B-2		642.00
Balance June 30, 2009	B		$ 417.00

CITY OF ORANGE TOWNSHIP
TRUST FUNDS

ACCOUNTS PAYABLE

B-10

	Ref.	
Increased by:		
Accruals	B-13	$ 24,719.88
Balance June 30, 2009	B	$ 24,719.88

Analysis of Balance

State of New Jersey:	
Department of Labor and Workforce Development	$ 24,719.88

CITY OF ORANGE TOWNSHIP
TRUST FUNDS

RESERVE FOR OTHER EXPENDITURES

B-11

	Balance June 30, 2008	Increase	Decrease	Balance June 30, 2009
Municipal Court Parking Offenses Adjudication Act	$ 213,807.08	$ 14,417.50	$ 27,820.93	$ 200,403.65
Public Defender Fees	3,478.00	4,912.50		8,390.50
Fire Code Dedicated Penalties	35,409.21	32,287.24	46,720.63	20,975.82
Recreation Programs:				
Recreation Trips	64,547.02	57,695.47	43,535.06	78,707.43
High Class Theatre	245.86	150.00		395.86
Concert Under the Stars	1,319.25	1,500.00	1,000.00	1,819.25
Little League	98.10			98.10
Recreation Youth Games	10,479.00	19,240.00	12,806.34	16,912.66
Older Adults' Donations	2,923.55	3,077.00	5,837.13	163.42
Health Food Beverage Fee		100.00		100.00
	$ 332,307.07	$ 133,379.71	$ 137,720.09	$ 327,966.69
Reference	B	Below	B-2	B

	Ref.	
Collections	B-1	$ 114,049.71
Due from Municipal Court	B-4	19,330.00
	Above	$ 133,379.71

CITY OF ORANGE TOWNSHIP
TRUST FUNDS

RESERVE FOR OTHER DEPOSITS

B-12

	Balance June 30, 2008	Increase	Decrease	Balance June 30, 2009
Escrow Deposits	$ 1,000.00	$	$	$ 1,000.00
Street Opening Deposits	23,237.00	9,970.00	10,361.00	22,846.00
Planning and Zoning Board Escrow Deposits	100,431.49	45,195.00	32,948.16	112,678.33
Planning Division Escrow Deposits	35,539.65		13,221.99	22,317.66
Fire LEA Rebates	12,886.96	27,511.47	15,655.77	24,742.66
Third Party Building Fees		81,888.00	32,350.00	49,538.00
Elevator Inspection Fees	20,076.80	28,037.00	24,458.00	23,655.80
Plumbing Inspection Fees	50,617.00	37,543.00	52,921.00	35,239.00
Electrical Inspection Fees	62,579.50	31,720.00	25,324.00	68,975.50
Special Law Enforcement Fund	54,939.95	60,940.54	17,333.01	98,547.48
Outside Employment of Off-Duty Police Officers	15,603.32	401,234.29	382,653.96	34,183.65
Federal Forfeited Property	23,722.74	9,365.60	14,461.24	18,627.10
Third Party Tax Redemptions	100,309.78	2,108,679.72	2,094,180.48	114,809.02
Rent on City-Owned Property		329.00		329.00
Assignment Bid Deposits		1,000.00		1,000.00
	$ 500,944.19	$ 2,843,413.62	$ 2,715,868.61	$ 628,489.20
Reference	B	Below	B-2	B

	Ref.	
Collections	B-1	$ 2,442,179.33
Other Accounts Receivable	B-7	401,234.29
	Above	$ 2,843,413.62

CITY OF ORANGE TOWNSHIP
TRUST FUNDS

RESERVE FOR NEW JERSEY UNEMPLOYMENT INSURANCE

B-13

	Ref.		
Balance June 30, 2008	B		$ 93,915.73
Increased by:			
Payroll Deductions	B-8		31,312.56
			125,228.29
Decreased by:			
Payments to New Jersey Department of Labor:			
Claims	B-2	$ 57,412.61	
Accounts Payable	B-10	24,719.88	
			82,132.49
Balance June 30, 2009	B		$ 43,095.80

CITY OF ORANGE TOWNSHIP
TRUST FUNDS

PREMIUM ON TAX SALE

B-14

	Ref.	
Balance June 30, 2008	B	$ 2,590,000.00
Increased by:		
Collections	B-1	843,700.00
		3,433,700.00
Decreased by:		
Refunds	B-2	1,526,600.00
Balance June 30, 2009	B	$ 1,907,100.00

CITY OF ORANGE TOWNSHIP
TRUST FUNDS

INTERFUNDS PAYABLE

B-15

	Ref.	Animal Control Trust Fund Current Fund	General Trust Fund Current Fund	Total Grant Trust Fund	Grant Trust Fund Current Fund	Grant Trust Fund General Trust Fund
Balance June 30, 2008	B	$ 3,696.60	$ 78,451.87	$ 133,004.35	$	$ 133,004.35
Increased by:						
Advances				139,756.73	139,756.73	
Interest on Deposits			2,685.22	1,207.24	1,207.24	
	B-1		2,685.22	140,963.97	140,963.97	
Statutory Excess in Animal Control Trust Fund	B-17	3,984.60				
		3,984.60	2,685.22	140,963.97	140,963.97	
		7,681.20	81,137.09	273,968.32	140,963.97	133,004.35
Decreased by:						
Settlements	B-2	3,696.60	81,137.09	133,004.35		133,004.35
Balance June 30, 2009	B	$ 3,984.60	$ -	$ 140,963.97	$ 140,963.97	$ -

CITY OF ORANGE TOWNSHIP
TRUST FUNDS

RESERVE FOR REHABILITATION GRANT REFUNDS
GRANT TRUST FUND

B-16

	Ref.	Other Grants
Balance June 30, 2008	B	$ 1,587.35
Balance June 30, 2009	B	$ 1,587.35

CITY OF ORANGE TOWNSHIP
TRUST FUNDS

RESERVE FOR ANIMAL CONTROL FUND EXPENDITURES

B-17

	Ref.		
Balance June 30, 2008	B		$ 4,875.60
Increased by:			
Collections:			
Dog License Fees		$ 2,305.20	
Cat License Fees		122.00	
	B-1	2,427.20	
Miscellaneous Revenue:			
Late Fees		880.00	
Impounding Fees		550.00	
Replacement Fees		3.00	
	B-1	1,433.00	
			3,860.20
			8,735.80
Decreased by:			
Interfunds Payable	B-15		3,984.60
Balance June 30, 2009	B		$ 4,751.20

License Fees Collected

Year	Number	
2008	364	$ 2,276.00
2007	353	2,475.20
Maximum Reserve		$ 4,751.20

CITY OF ORANGE TOWNSHIP
TRUST FUNDS

RESERVE FOR MUNICIPAL INSURANCE TRUST FUND EXPENDITURES

B-18

	Ref.		
Balance June 30, 2008	B		$ 430,028.72
Increased by:			
Interest on Investments and Deposits		$ 4,854.97	
Budget Appropriation		400,000.00	
Prior Year Outstanding Check Cancelled		1,805.00	
	B-1		406,659.97
			836,688.69
Decreased by:			
Administrative Expenses		249,679.81	
Claims		287,500.00	
	B-2		537,179.81
Balance June 30, 2009	B		$ 299,508.88

CITY OF ORANGE TOWNSHIP
TRUST FUNDS

RESERVE FOR ESSEX COUNTY COMMUNITY DEVELOPMENT BLOCK GRANT EXPENDITURES

B-19
Sheet #1

Program Year	Program	Balance June 30, 2008	Increase	Decrease	Cancelled	Balance June 30, 2009
1995-1996	UMOJA House Recreational Center	$ 1,222.26	$	$	$	$ 1,222.26
1998-1999	Construction of South Essex Area	20,641.61				20,641.61
1999-2000	Cleveland Street Improvement	682.50				682.50
2000-2001	St. Matthew Neighborhood Development Program	456.00				456.00
2003-2004	C-Town Parking Lot Meters	53,950.00			53,950.00	
2004-2005	Update Master Plan, Zoning Ordinance	15,438.33		3,135.00		12,303.33
	Memorial Park and Traffic Island Renovations	80,000.00		12,313.70		67,686.30
		95,438.33		15,448.70		79,989.63
2005-2006	Reconstruction of Argyle Place	238,385.60		108,616.78		129,768.82
	Demolition of Vacant Structures	26,000.00				26,000.00
	Streetscapes	47,222.00		42,854.00		4,368.00
	Orange Weed and Seed Safe Haven - Bethel Baptist Church	25,000.00				25,000.00
	Orange Public Library - Heating/Air Conditioning	28,718.00				28,718.00
		365,325.60		151,470.78		213,854.82
2006-2007	Resurfacing of Berwyn Street	183,100.00		48,319.15		134,780.85
	Reconstruction of Metcalf Park	125,000.00		280.50		124,719.50
	Main Street Counseling Center	0.60				0.60
		308,100.60		48,599.65		259,500.95
2007-2008	Public Library Rotunda Restoration	47,000.00		29,114.30		17,885.70
	Memorial Park Improvements	90,000.00				90,000.00
	Street Improvements Tremont Avenue	201,376.00		17,655.00		183,721.00
	Orange Affordable Housing	19,900.00		19,725.00		175.00
	Float Loan Repayment Montclair Child Development	42,150.00		42,150.00		
		400,426.00		108,644.30		291,781.70

CITY OF ORANGE TOWNSHIP
TRUST FUNDS

RESERVE FOR ESSEX COUNTY COMMUNITY DEVELOPMENT BLOCK GRANT EXPENDITURES

B-19
Sheet #2

Program Year	Program	Balance June 30, 2008	Increase	Decrease	Cancelled	Balance June 30, 2009
2008-2009	Senior Citizen Handicapped Bus	$ 35,000.00	$	$	$	$ 35,000.00
	Hampton Terrace Roadway Resurfacing	70,000.00				70,000.00
	Hillyer Street Sidewalk Improvements	72,000.00				72,000.00
	Expansion of Colgate Park	125,000.00				125,000.00
	Community Technical Assistance	63,000.00				63,000.00
	Community Technical Assistance		36,000.00			36,000.00
	Securing of Vacant Structures		50,000.00	279.00		49,721.00
	Demolition of Vacant, Unsafe Structures		100,000.00			100,000.00
	Helping Hands and Ears Food Pantry	20,000.00			5.06	19,994.94
	Main Street Counseling Center	25,000.00				25,000.00
	Horizon Community Development	25,000.00		10,416.65	3.00	14,580.35
		435,000.00	186,000.00	10,695.65	8.06	610,296.29
2009-2010	Orange Library Elevator		56,525.00			56,525.00
	Roadway Infrastructure Improvements		268,600.00			268,600.00
	Demolition of Vacant Structures		200,000.00			200,000.00
	Emergency Board-Up of Vacant Structures		81,000.00			81,000.00
	Helping Hands and Ears		28,000.00			28,000.00
	Main Street Counseling		20,000.00			20,000.00
	Community Technical Assistance		66,550.00			66,550.00
			720,675.00			720,675.00
		$ 1,681,242.90	$ 906,675.00	$ 334,859.08	$ 53,958.06	$ 2,199,100.76
	Reference	B	B-6	B-2	B-6	B

CITY OF ORANGE TOWNSHIP
TRUST FUNDS

RESERVE FOR OTHER GRANT FUND EXPENDITURES

B-20

Program Year	Program	Balance June 30, 2008	Increase Program Income	Decrease	Cancelled	Balance June 30, 2009
	Urban Development Action Grant:					
	Program Income	$ 113,230.22	$ 398.10	$ 59,981.40	$	$ 53,646.92
	Balanced Housing Project:					
1990	Supplemental Balanced Housing	10,521.75				10,521.75
1998	Garcia Homes	19,500.00				19,500.00
2000	Parrow Street Homes	96,803.08				96,803.08
2000	East Ward Operation Neighborhood	85,273.30		64,411.30	19,919.00	943.00
		212,098.13		64,411.30	19,919.00	127,767.83
		$ 325,328.35	$ 398.10	$ 124,392.70	$ 19,919.00	$ 181,414.75
	Reference	B	B-1	B-2	B-5	B

CITY OF ORANGE TOWNSHIP
GENERAL CAPITAL FUND

CASH RECEIPTS AND DISBURSEMENTS -TREASURER

C-2

	Ref.		
Balance June 30, 2008	C		$ 106,183.05
Increased by Receipts:			
Loans Receivable	C-5	$ 982,260.00	
Interfunds Payable	C-10	1,374.86	
			983,634.86
			1,089,817.91
Decreased by Disbursements:			
Improvement Authorizations	C-8	199,976.30	
Interfunds Payable	C-10	326,374.86	
Reserve for Capital Lease Program	C-13	41,224.09	
			567,575.25
Balance June 30, 2009	C		$ 522,242.66
Balance per Bank:			
Bank of America,			
Orange, New Jersey:			
Account #0008-0100-0179			$ 585,208.44
Less: Outstanding Checks			62,965.78
			$ 522,242.66

CITY OF ORANGE TOWNSHIP
GENERAL CAPITAL FUND

ANALYSIS OF CAPITAL CASH

C-3
Sheet #1

Ordinance Number		Balance June 30, 2008	Receipts Other	Disbursements Improvement Authorizations	Disbursements Other	Balance June 30, 2009
	Improvement Authorizations					
39-87	Renovation of City Hall	$ 345.00	$	$	$	$ 345.00
26-97	Construction of Police Headquarters and Municipal Headquarters	216,921.88		19,195.36		197,726.52
10-98	Improvements to Water, Waste Water and Storm Water Systems	(244,881.79)	956,360.00	126,378.94		585,099.27
2-00	Removal and Replacement of Underground Petroleum Storage Tanks	335,707.81				335,707.81
24-00	Acquisition of Trucks - Public Works	40.59				40.59
8-02	Renovation of 593 Lincoln Avenue	(492,145.67)		3,595.00		(495,740.67)
13-02	Demolition of Unsafe Buildings and Structures		25,900.00	25,900.00		
16-03	General Facilities Improvements	16,247.49				16,247.49
11-04	General Facilities Improvements	38,396.42		18,507.00		19,889.42
05-05	Redevelopment within the City of Orange	(92,180.35)		5,000.00		(97,180.35)
28-05	Acquisition of Property	(671,003.44)				(671,003.44)
41-05	Multi-Park Projects	(116,826.69)		1,400.00		(118,226.69)
	Other Accounts					
	Current Fund Interfund		1,374.86		1,374.86	
	Water and Sewer Capital Fund Interfund	325,000.00			325,000.00	
	Capital Improvement Fund	60,779.61				60,779.61
	Reserve for Debt Service	4,225.00				4,225.00
	Reserve for Capital Lease Program	651,233.98			41,224.09	610,009.89
	Reserve for Loan Proceeds	61,176.74				61,176.74
	Fund Balance	13,146.47				13,146.47
		$ 106,183.05	$ 983,634.86	$ 199,976.30	$ 367,598.95	$ 522,242.66
	Reference	C	Sheet #2	C-8	Sheet #2	C

CITY OF ORANGE TOWNSHIP
GENERAL CAPITAL FUND

ANALYSIS OF CAPITAL CASH

C-3
Sheet #2

	Ref.	Receipts Other	Disbursements Other
Loans Receivable	C-5	$ 982,260.00	$
Interfunds Payable	C-10	1,374.86	326,374.86
Reserve for Capital Lease Program	C-13		41,224.09
	Sheet #1	$ 983,634.86	$ 367,598.95

CITY OF ORANGE TOWNSHIP
GENERAL CAPITAL FUND

GRANTS RECEIVABLE

C-4

Program	Balance June 30, 2008	Balance June 30, 2009
New Jersey Department of Environmental Protection:		
Green Acres Program:		
Ordinance #28-05	$ 1,245,000.00	$ 1,245,000.00
Ordinance #41-05	28,823.26	28,823.26
	$ 1,273,823.26	$ 1,273,823.26
Reference	C	C

CITY OF ORANGE TOWNSHIP
GENERAL CAPITAL FUND

LOANS RECEIVABLE

C-5

	Ref.	
Balance June 30, 2008	C	$ 3,783,496.81
Decreased by:		
Collections	C-2	982,260.00
Balance June 30, 2009	C	$ 2,801,236.81

Analysis of Balance

N.J. Environmental Infrastructure Trust Loan:	
Ordinance #10-98	$ 2,780,736.81
Demolition Bond Loan:	
Ordinance #13-02	20,500.00
	$ 2,801,236.81

CITY OF ORANGE TOWNSHIP
GENERAL CAPITAL FUND

DEFERRED CHARGES TO FUTURE TAXATION - FUNDED

C-6

	Ref.		
Balance June 30, 2008	C		$ 34,382,662.46
Increased by:			
School Refunding Bonds Issued	C-20	$ 4,321,965.00	
General Refunding Bonds Issued	C-22	9,103,035.00	
			13,425,000.00
			47,807,662.46
Decreased by:			
2009 Budget Appropriations to Pay Debt:			
Demolition Bond Loan	C-15	$ 50,900.00	
N.J. Economic Development Authority Loan Payable	C-16	66,995.00	
N.J. Environmental Infrastructure Trust Loan	C-17	281,511.33	
Green Acres Loan:			
School	C-18	27,455.62	
General	C-19	13,795.22	
School Refunding Bonds	C-20	875,293.28	
School Serial Bonds	C-21	445,000.00	
General Refunding Bonds	C-22	2,239,706.72	
General Serial Bonds	C-23	250,000.00	
School Refunding Bonds Defeased	C-20	4,268,224.86	
General Refunding Bonds Defeased	C-22	8,911,775.14	
			17,430,657.17
Balance June 30, 2009	C		$ 30,377,005.29

CITY OF ORANGE TOWNSHIP
GENERAL CAPITAL FUND

DEFERRED CHARGES TO FUTURE TAXATION - UNFUNDED

C-7

Ordinance Number	Improvement	Balance June 30, 2008	Balance June 30, 2009	Analysis of Balance: Expenditures	Analysis of Balance: Unexpended Improvement Authorizations
	General Improvements				
10-98	Improvements to Water, Waste Water and Storm Water Systems	$ 819,246.00	$ 819,246.00	$	$ 819,246.00
8-02	Renovation of 593 Lincoln Avenue	500,000.00	500,000.00	495,740.67	4,259.33
5-05	Redevelopment within the City of Orange	1,425,000.00	1,425,000.00	97,180.35	1,327,819.65
28-05	Acquisition of Property	355,000.00	355,000.00	355,000.00	
41-05	Multi-Park Projects	90,000.00	90,000.00	90,000.00	
		$ 3,189,246.00	$ 3,189,246.00	$ 1,037,921.02	$ 2,151,324.98
	Reference	C	C	C-3	

CITY OF ORANGE TOWNSHIP
GENERAL CAPITAL FUND

IMPROVEMENT AUTHORIZATIONS

C-8

Improvement Description	Ordinance Date	Ordinance Number	Ordinance Amount	Balance June 30, 2008 Funded	Balance June 30, 2008 Unfunded	Paid or Charged	Balance June 30, 2009 Funded	Balance June 30, 2009 Unfunded
Renovations of City Hall	9-01-87	39-87	$ 300,000.00	$ 345.00	$	$	$ 345.00	$
Construction of Police Headquarters and Municipal Headquarters	9-04-97	26-97	5,500,000.00	216,921.88		19,195.36	197,726.52	
Improvements to Water, Waste Water and Storm Water Systems	8-05-98	10-98	4,915,000.00		4,311,461.02	126,378.94	585,099.27	3,599,982.81
Removal and Replacement of Underground Petroleum Storage Tanks	2-01-00	2-00	669,950.00	335,707.81			335,707.81	
Acquisition of Trucks - Public Works	12-04-00	24-00	250,000.00	40.59			40.59	
Renovation of 593 Lincoln Avenue	6-18-02	8-02	500,000.00		7,854.33	3,595.00		4,259.33
Demolition of Unsafe Buildings and Structures	9-03-02	13-02	300,000.00		46,400.00	25,900.00		20,500.00
General Facilities Improvements	7-01-03	16-03	251,813.49	16,247.49			16,247.49	
General Facilities Improvements	5-04-04	11-04	190,503.14	38,396.42		18,507.00	19,889.42	
Redevelopment Within the City of	11-03-04	24-04	1,500,000.00					
Orange Township	4-05-05	5-05			1,332,819.65	5,000.00		1,327,819.65
Acquisition of Property	10-04-05	28-05	1,600,000.00		911,246.56			911,246.56
Multi-Park Projects	4-05-05	41-05	180,000.00		1,996.57	1,400.00		596.57
				$ 607,659.19	$ 6,611,778.13	$ 199,976.30	$ 1,155,056.10	$ 5,864,404.92
			Reference	C	C	C-2	C	C

CITY OF ORANGE TOWNSHIP
GENERAL CAPITAL FUND

CAPITAL IMPROVEMENT FUND

C-9

	Ref.	
Balance June 30, 2008	C	$ 60,779.61
Balance June 30, 2009	C	$ 60,779.61

CITY OF ORANGE TOWNSHIP
GENERAL CAPITAL FUND

INTERFUNDS PAYABLE

C-10

	Ref.	Total	Current Fund	Water and Sewer Capital Fund
Balance June 30, 2008	C	$ 325,000.00	$	$ 325,000.00
Increased by:				
Interest on Investments and Deposits	C-2	1,374.86	1,374.86	
		326,374.86	1,374.86	325,000.00
Decreased by:				
Settlements	C-2	326,374.86	1,374.86	325,000.00
		$ -	$ -	$ -

CITY OF ORANGE TOWNSHIP
GENERAL CAPITAL FUND

RESERVE FOR DEBT SERVICE

C-11

	Ref.	
Balance June 30, 2008	C	$ 4,225.00
Balance June 30, 2009	C	$ 4,225.00

RESERVE FOR GRANTS RECEIVABLE

C-12

Program	Balance June 30, 2008	Balance June 30, 2009
New Jersey Department of Environmental Protection:		
Green Acres Program:		
Ordinance #28-05	$ 17,750.00	$ 17,750.00
Reference	C	C

CITY OF ORANGE TOWNSHIP
GENERAL CAPITAL FUND

RESERVE FOR CAPITAL LEASE PROGRAM
ESSEX COUNTY IMPROVEMENT AUTHORITY

C-13

	Ref.	Total	1993 Series	1994 Series
Balance June 30, 2008	C	$ 651,233.98	$ 2,591.30	$ 648,642.68
Decreased by:				
Expenditures	C-2	41,224.09		41,224.09
Balance June 30, 2009	C	$ 610,009.89	$ 2,591.30	$ 607,418.59

RESERVE FOR LOAN PROCEEDS

C-14

	Ref.	
Balance June 30, 2008	C	$ 61,176.74
Balance June 30, 2009	C	$ 61,176.74

Analysis of Balance

Green Acres Loan Program:	
Ordinance #41-05	$ 61,176.74

CITY OF ORANGE TOWNSHIP
GENERAL CAPITAL FUND

DEMOLITION BOND LOAN PAYABLE

C-15

Purpose	Ordinance Number	Amount of Original Issue	Maturities of Loan Outstanding June 30, 2009 Date	Amount	Interest Rate	Balance June 30, 2008	Decrease	Balance June 30, 2009
Demolition of Unsafe Buildings	19-00	$ 209,000.00	10-09-2009/2011	$ 20,900.00	4.00%	$ 83,600.00	$ 20,900.00	$ 62,700.00
Demolition of Unsafe Buildings and Structures	13-02	300,000.00	10-15-2009/2013	30,000.00	4.00	180,000.00	30,000.00	150,000.00
						$ 263,600.00	$ 50,900.00	$ 212,700.00
					Reference	C	C-6	C

CITY OF ORANGE TOWNSHIP
GENERAL CAPITAL FUND

N.J. ECONOMIC DEVELOPMENT AUTHORITY LOAN PAYABLE

C-16

Purpose	Ordinance Number	Amount of Original Issue	Maturities of Loan Outstanding June 30, 2009 Date	Amount	Interest Rate	Balance June 30, 2008	Decrease	Balance June 30, 2009
Removal and Replacement of Underground Petroleum Storage Tanks	2-00	$ 669,950.00	5-01-2010/2011	$ 66,995.00	*	$ 200,985.00	$ 66,995.00	$ 133,990.00
					Reference	C	C-6	C

* Interest Free

CITY OF ORANGE TOWNSHIP
GENERAL CAPITAL FUND

N.J. ENVIRONMENTAL INFRASTRUCTURE TRUST LOAN PAYABLE

C-17
Sheet #1

	Original Issue		Loan Maturities Outstanding June 30, 2009		Interest	Balance		Balance
	Date	Amount	Date	Amount	Rate	June 30, 2008	Decrease	June 30, 2009
Trust Share	11-05-98	$ 1,340,000.00	8-01-09	$ 115,000.00	4.50%			
			8-01-10	120,000.00	4.50			
			8-01-11	125,000.00	4.50			
			8-01-12	130,000.00	4.50	$ 600,000.00	$ 110,000.00	$ 490,000.00
Trust Share	11-04-99	725,000.00	8-01-09	35,000.00	5.00			
			8-01-10	35,000.00	5.50			
			8-01-11/12	40,000.00	5.50			
			8-01-13/15	45,000.00	5.50			
			8-01-16	50,000.00	5.50			
			8-01-17	55,000.00	5.50			
			8-01-18	55,000.00	5.70			
			8-01-19	60,000.00	5.70	540,000.00	35,000.00	505,000.00
Fund Share	11-05-98	1,308,068.00	8-01-09	92,481.41	*			
			2-01-10	6,191.72	*			
			8-01-10	94,251.78	*			
			2-01-11	4,210.37	*			
			8-01-11	95,939.60	*			
			2-01-12	2,146.46	*			
			8-01-12	97,544.98	*	491,384.40	98,618.08	392,766.32
Fund Share	11-04-99	722,686.00	8-01-09	29,708.82	*			
			2-01-10	7,092.22	*			
			8-01-10	29,157.19	*			
			2-01-11	6,485.43	*			
			8-01-11	31,702.54	*			
			2-01-12	5,791.96	*			
			8-01-12	31,009.07	*			
			2-01-13	5,098.49	*			
			8-01-13	33,467.74	*			
			2-01-14	4,318.33	*			
			8-01-14	32,687.59	*			
			2-01-15	3,538.18	*			
			8-01-15	31,907.43	*			
			2-01-16	2,758.03	*			
			8-01-16	34,279.42	*			

CITY OF ORANGE TOWNSHIP
GENERAL CAPITAL FUND

N.J. ENVIRONMENTAL INFRASTRUCTURE TRUST LOAN PAYABLE

C-17
Sheet #2

	Original Issue		Loan Maturities Outstanding June 30, 2009		Interest	Balance		Balance
	Date	Amount	Date	Amount	Rate	June 30, 2008	Decrease	June 30, 2009
Fund Share	11-04-99	$ 722,686.00	2-01-17	$ 1,891.19	*			
			8-01-17	36,564.72	*			
			2-01-18	937.67	*			
			8-01-18	35,611.20	*			
			8-01-19	37,724.61	*	$ 439,625.08	$ 37,893.25	$ 401,731.83
						$ 2,071,009.48	$ 281,511.33	$ 1,789,498.15
					Reference	C	C-6	C

* Interest Free

CITY OF ORANGE TOWNSHIP
GENERAL CAPITAL FUND

GREEN ACRES TRUST LOAN PAYABLE - SCHOOL

C-18

Purpose	Ordinance Number	Amount of Original Issue	Maturities of Loan Outstanding June 30, 2009 Date	Amount	Interest Rate	Balance June 30, 2008	Decrease	Balance June 30, 2009
School Loan:								
Bell Stadium Reconstruction	14-97	$ 500,000.00	8-23-2009	$ 13,934.07				
			2-23-2010	14,073.41				
			8-23-2010	14,214.14				
			2-23-2011	14,356.28				
			8-23-2011	14,499.85				
			2-23-2012	14,644.84				
			8-23-2012	14,791.29				
			2-23-2013	14,939.21				
			8-23-2013	15,088.60				
			2-23-2014	15,239.48				
			8-23-2014	15,391.87	2.00%	$ 188,628.66	$ 27,455.62	$ 161,173.04
					Reference	C	C-6	C

CITY OF ORANGE TOWNSHIP
GENERAL CAPITAL FUND

GREEN ACRES TRUST LOAN PAYABLE - GENERAL

C-19
Sheet #1

Purpose	Ordinance Number	Amount of Original Issue	Maturities of Loan Outstanding June 30, 2009 Date	Amount	Interest Rate	Balance June 30, 2008	Decrease	Balance June 30, 2009
Renovations of Ropes Playground	18-92	$ 125,000.00	12-16-2009	$ 3,747.96				
			6-16-2010	3,785.44				
			12-16-2010	3,823.30				
			6-16-2011	3,861.53				
			12-16-2011	3,900.14				
			6-16-2012	3,939.15				
			12-16-2012	3,978.54				
			6-16-2013	4,018.30	2.00%	$ 38,439.32	$ 7,384.96	$ 31,054.36
Multi-Parks Project	30-03	250,000.00	8-19-2009	6,410.26	*			
			2-19-2010	6,410.26	*			
			8-19-2010	6,410.26	*			
			2-19-2011	6,410.26	*			
			8-19-2011	6,410.26	*			
			2-19-2012	6,410.26	*			
			8-19-2012	6,410.26	*			
			2-19-2013	6,410.26	*			
			8-19-2013	6,410.26	*			
			2-19-2014	6,410.26	*			
			8-19-2014	6,410.26	*			
			2-19-2015	6,410.26	*			
			8-19-2015	6,410.26	*			
			2-19-2016	6,410.26	*			
			8-19-2016	6,410.26	*			
			2-19-2017	6,410.26	*			
			8-19-2017	6,410.26	*			
			2-19-2018	6,410.26	*			
			8-19-2018	6,410.26	*			
			2-19-2019	6,410.26	*			
			8-19-2019	6,410.26	*			
			2-19-2020	6,410.26	*			
			8-19-2020	6,410.26	*			
			2-19-2021	6,410.26	*			
			8-19-2021	6,410.26	*			
			2-19-2022	6,410.26	*			

CITY OF ORANGE TOWNSHIP
GENERAL CAPITAL FUND

GREEN ACRES TRUST LOAN PAYABLE - GENERAL

C-19
Sheet #2

Purpose	Ordinance Number	Amount of Original Issue	Maturities of Loan Outstanding June 30, 2009 Date	Amount	Interest Rate	Balance June 30, 2008	Decrease	Balance June 30, 2009
Multi-Parks Project	30-03	$ 250,000.00	8-19-2022	$ 6,410.26	*			
			2-19-2023	6,410.26	*			
			8-19-2023	6,410.26	*			
			2-19-2024	6,410.26	*			
			8-19-2024	6,410.26	*			
			2-19-2025	6,410.26	*			
			8-19-2025	6,410.26	*			
			2-19-2026	6,410.26	*			
			8-19-2026	6,410.26	*			
			2-19-2027	6,410.26	*			
			8-19-2027	6,410.26	*			
			2-19-2028	6,410.12	*	$ 250,000.00	$ 6,410.26	$ 243,589.74
						$ 288,439.32	$ 13,795.22	$ 274,644.10
					Reference	C	C-6	C

* Interest Free

CITY OF ORANGE TOWNSHIP
GENERAL CAPITAL FUND

SCHOOL REFUNDING BONDS

C-20
Sheet #1

Purpose	Date of Issue	Original Issue	Maturities of Bonds Outstanding June 30, 2009 Date	Amount	Interest Rate	Balance June 30, 2008	Increase	Decrease Budget Appropriation	Decrease Bonds Refunded	Balance June 30, 2009
School Refunding Bonds	6-15-98	$ 6,300,000.00		$	4.50%	$ 3,295,000.00	$	$ 330,000.00	$ 2,965,000.00	$
School Refunding Bonds	6-15-98	2,712,896.34			4.50	1,448,469.77		145,244.91	1,303,224.86	
School Refunding Bonds:										
Series 2005A:	12-01-05	213,528.66	12-01-2009	40,344.12	5.00					
Qualified Bond Act			12-01-2010	42,312.13	5.00					
(P.L. 1976, C. 38)			12-01-2011	45,264.14	4.00					
			12-01-2012	46,248.15	5.00	213,528.66		39,360.12		174,168.54
School Refunding Bonds:										
Series 2005B	12-01-05	520,000.00	12-01-2009	100,000.00	3.35					
			12-01-2010	105,000.00	3.50					
			12-01-2011	110,000.00	3.60					
			12-01-2012	110,000.00	3.70	520,000.00		95,000.00		425,000.00
School Refunding Bonds:										
Series 2005C:	12-01-05	445,753.37	12-01-2009	84,624.26	5.05					
Qualified Bond Act			12-01-2010	88,560.27	5.11					
(P.L. 1976, C. 38)			12-01-2011	93,480.29	5.17					
			12-01-2012	98,400.30	5.21	445,753.37		80,688.25		365,065.12
Series 2005D	12-01-05	1,015,000.00	12-01-2009	190,000.00	5.05					
			12-01-2010	200,000.00	5.11					
			12-01-2011	215,000.00	5.17					
			12-01-2012	225,000.00	5.21	1,015,000.00		185,000.00		830,000.00
School Refunding Bonds:										
Series 2008A:	8-27-08	1,306,965.00	12-01-2009	138,039.00	4.00					
			12-01-2010	165,451.00	3.25					
			12-01-2011	172,304.00	3.50					
			12-01-2012	177,199.00	3.75					
			12-01-2013	184,052.00	4.00					
			12-01-2014	190,905.00	4.00					
			12-01-2015	89,089.00	4.00					
			12-01-2016	93,005.00	4.00					
			12-01-2017	96,921.00	4.00		1,306,965.00			1,306,965.00

CITY OF ORANGE TOWNSHIP
GENERAL CAPITAL FUND

SCHOOL REFUNDING BONDS

C-20
Sheet #2

Purpose	Date of Issue	Original Issue	Maturities of Bonds Outstanding June 30, 2009 Date	Amount	Interest Rate	Balance June 30, 2008	Increase	Decrease Budget Appropriation	Decrease Bonds Refunded	Balance June 30, 2009
School Refunding Bonds: Series 2008B:	8-27-08	$ 3,015,000.00	12-01-2009	$ 325,000.00	4.00%					
			12-01-2010	380,000.00	3.25					
			12-01-2011	390,000.00	3.50					
			12-01-2012	410,000.00	3.75					
			12-01-2013	420,000.00	4.00					
			12-01-2014	440,000.00	4.00					
			12-01-2015	210,000.00	4.00					
			12-01-2016	215,000.00	4.00					
			12-01-2017	225,000.00	4.00	$	$ 3,015,000.00	$	$	$ 3,015,000.00
						$ 6,937,751.80	$ 4,321,965.00	$ 875,293.28	$ 4,268,224.86	$ 6,116,198.66
					Reference	C	C-6	C-6	C-6	C

CITY OF ORANGE TOWNSHIP
GENERAL CAPITAL FUND

SCHOOL SERIAL BONDS
(TYPE I)

C-21

Purpose	Date of Issue	Original Issue	Maturities of Bonds Outstanding June 30, 2009 Date	Amount	Interest Rate	Balance June 30, 2008	Decrease Budget Appropriation	Balance June 30, 2009
School	6-01-97	$ 5,675,000.00	7-01-2009	$ 465,000.00	4.90%			
			7-01-2010	485,000.00	4.90			
			7-01-2011	495,000.00	5.00			
			7-01-2012	500,000.00	5.00	$ 2,390,000.00	$ 445,000.00	$ 1,945,000.00
					Reference	C	C-6	C

CITY OF ORANGE TOWNSHIP
GENERAL CAPITAL FUND

GENERAL REFUNDING BONDS

C-22
Sheet #1

Purpose	Date of Issue	Original Issue	Maturities of Bonds Outstanding June 30, 2009 Date	Amount	Interest Rate	Balance June 30, 2008	Increase	Decrease Budget Appropriation	Decrease Bonds Refunded	Balance June 30, 2009
General Refunding Bonds	6-15-98	$ 11,072,103.66		$	5.00%	$ 5,831,530.23	$	$ 584,755.09	$ 5,246,775.14	$
Fiscal Year Adjustment Refunding Bonds	6-15-98	7,915,000.00			4.45	4,080,000.00		415,000.00	3,665,000.00	
Pension Refunding Bonds	5-01-03	4,865,000.00	5-01-2010	390,000.00						
			5-01-2011	410,000.00						
			5-01-2012	430,000.00						
			5-01-2013	455,000.00						
			5-01-2014	480,000.00						
			5-01-2015	505,000.00						
			5-01-2016	535,000.00	4.52	3,575,000.00		370,000.00		3,205,000.00
General Refunding Bonds:										
Series 2005A:	12-01-05	1,511,471.34	12-01-2009	284,655.88	5.00					
Qualified Bond Act			12-01-2010	302,687.87	5.00					
(P.L. 1976, C. 38)			12-01-2011	319,735.86	4.00					
			12-01-2012	328,751.85	5.00	1,511,471.34		275,639.88		1,235,831.46
Series 2005C:	12-01-05	3,139,246.63	12-01-2009	595,375.74	5.05					
Qualified Bond Act			12-01-2010	626,439.73	5.11					
(P.L. 1976, C. 38)			12-01-2011	656,519.71	5.17					
			12-01-2012	691,599.70	5.21	3,139,246.63		569,311.75		2,569,934.88
General Refunding Bonds	4-25-07	3,655,000.00	8-01-2009	275,000.00						
			8-01-2010	305,000.00						
			8-01-2011	305,000.00						
			8-01-2012	300,000.00						
			8-01-2013	345,000.00						
			8-01-2014	345,000.00						
			8-01-2015	340,000.00						
			8-01-2016	335,000.00						
			8-01-2017	365,000.00						
			8-01-2018	360,000.00						
			8-01-2019	355,000.00	3.90	3,655,000.00		25,000.00		3,630,000.00

CITY OF ORANGE TOWNSHIP
GENERAL CAPITAL FUND

GENERAL REFUNDING BONDS

C-22
Sheet #2

Purpose	Date of Issue	Original Issue	Maturities of Bonds Outstanding June 30, 2009 Date	Amount	Interest Rate	Balance June 30, 2008	Increase	Decrease Budget Appropriation	Decrease Bonds Refunded	Balance June 30, 2009
General Refunding Bonds:										
Series 2008A:	8-27-08	$ 9,103,035.00	12-01-2009	$ 991,961.00	4.00%					
Qualified Bond Act			12-01-2010	1,159,549.00	3.25					
(P.L. 1976, C. 38)			12-01-2011	1,202,696.00	3.50					
			12-01-2012	1,242,801.00	3.75					
			12-01-2013	1,285,948.00	4.00					
			12-01-2014	1,334,095.00	4.00					
			12-01-2015	605,911.00	4.00					
			12-01-2016	626,995.00	4.00					
			12-01-2017	653,079.00	4.00	$	$ 9,103,035.00	$	$	$ 9,103,035.00
						$ 21,792,248.20	$ 9,103,035.00	$ 2,239,706.72	$ 8,911,775.14	$ 19,743,801.34
					Reference	C	C-6	C-6	C-6	C

CITY OF ORANGE TOWNSHIP
GENERAL CAPITAL FUND

GENERAL SERIAL BONDS

C-23

Purpose	Date of Issue	Original Issue	Interest Rate	Balance June 30, 2008	Decrease Budget Appropriation
General Improvements	8-01-99	$ 5,409,000.00	5.125%	$ 250,000.00	$ 250,000.00
			Reference	C	C-6

CITY OF ORANGE TOWNSHIP
GENERAL CAPITAL FUND

BONDS AND NOTES AUTHORIZED BUT NOT ISSUED

C-24

Ordinance Number		Balance June 30, 2008	Balance June 30, 2009
10-98	Improvements to Water, Waste Water and Storm Water Systems	$ 819,246.00	$ 819,246.00
8-02	Renovation of 593 Lincoln Avenue	500,000.00	500,000.00
24-04	Redevelopment of Central Orange in and by the City of Orange Township	1,425,000.00	1,425,000.00
28-05	Acquisition of Property	355,000.00	355,000.00
41-05	Multi-Park Projects	90,000.00	90,000.00
		$ 3,189,246.00	$ 3,189,246.00
	Reference	C	C

CITY OF ORANGE TOWNSHIP
WATER AND SEWER UTILITY

CASH RECEIPTS AND DISBURSEMENTS - TREASURER

D-5

	Ref.	Operating Fund		Capital Fund	
Balance June 30, 2008	D		$ 1,697,295.32		$ 4,594,407.73
Increased by Receipts:					
Interest on Investments	D-3	$ 23,815.44		$	
Collector	D-7	6,730,553.83			
Interfunds Receivable	D-10			325,000.00	
			6,754,369.27		325,000.00
			8,451,664.59		4,919,407.73
Decreased by Disbursements:					
Budget Appropriations	D-4	5,493,010.94			
Other Accounts Receivable	D-12	9,000.00			
Appropriation Reserves	D-17	206,079.15			
Accrued Interest on Bonds	D-19	1,255,297.50			
Water and Sewer Overpayments	D-20	5,081.11			
Improvement Authorizations	D-21			23,873.44	
Interfunds Payable	D-22	1,898.18			
			6,970,366.88		23,873.44
Balance June 30, 2009	D		$ 1,481,297.71		$ 4,895,534.29

CITY OF ORANGE TOWNSHIP
WATER AND SEWER UTILITY

BANK RECONCILIATION - JUNE 30, 2009

D-6

	Operating Fund	Capital Fund
Bank Reconciliation		
Balance per Bank Statements:		
Bank of America,		
Orange, New Jersey:		
Account #0004-6122-3615	$ 2,017,700.35	$
Account #0008-0100-0233		4,910,028.01
PNC Bank,		
Orange, New Jersey:		
Account #80-0918-9408	64,115.00	
Account #80-0918-9512	593,607.84	
	2,675,423.19	4,910,028.01
Plus: Due from Bank	0.10	
	2,675,423.29	4,910,028.01
Less: Outstanding Checks	1,194,125.58	14,493.72
	$ 1,481,297.71	$ 4,895,534.29
Reference	D-5	D-5

CITY OF ORANGE TOWNSHIP
WATER AND SEWER UTILITY

CASH RECEIPTS AND DISBURSEMENTS
WATER AND SEWER COLLECTOR

D-7

	Ref.	
Increased by Receipts:		
Nonbudget Revenue	D-3	$ 25,144.91
Consumer Accounts Receivable	D-11	6,562,749.96
Due to United Water Company	D-18	34,380.53
Water and Sewer Overpayments	D-20	108,278.43
		6,730,553.83
Decreased by Disbursements:		
Turnovers to Treasurer	D-5	6,730,553.83
		$ -

CASH - CHANGE FUND

D-8

	Ref.	
Balance June 30, 2008	D	$ 150.00
Balance June 30, 2009	D	$ 150.00

CITY OF ORANGE TOWNSHIP
WATER AND SEWER UTILITY

ANALYSIS OF CAPITAL CASH AND INVESTMENTS

D-9

Ordinance Number		Balance June 30, 2008	Receipts Other	Disbursements Improvement Authorizations	Balance June 30, 2009
	Improvement Authorizations				
19-83	Improvement of Wells	$ 4.06	$	$	$ 4.06
22-85	Renovation of Water Filter Plant and Pumping Station	5,350.08			5,350.08
8-01	Reprocurement of the Operation of the City's Water, Storm Water and Waste Water System	1,923.60			1,923.60
22-02	Reacquisition of Water and Sewer Franchises and Improvement to Water System and Sewer System	4,875,620.43		23,873.44	4,851,746.99
	Other Accounts				
	General Capital Fund Interfund	(325,000.00)	325,000.00		
	Fund Balance	36,509.56			36,509.56
		$ 4,594,407.73	$ 325,000.00	$ 23,873.44	$ 4,895,534.29
	Reference	D	D-10	D-21	D

CITY OF ORANGE TOWNSHIP
WATER AND SEWER UTILITY

INTERFUNDS RECEIVABLE

D-10

	Ref.	Water and Sewer Capital Fund General Capital Fund
Balance June 30, 2008	D	$ 325,000.00
Decreased by:		
Settlements	D-5	325,000.00
		$ -

CITY OF ORANGE TOWNSHIP
WATER AND SEWER UTILITY

CONSUMER ACCOUNTS RECEIVABLE

D-11

	Ref.		
Balance June 30, 2008	D		$ 1,925,356.88
Increased by:			
Water and Sewer Billings		$ 6,968,440.57	
Interest and Penalties		238,771.79	
	Reserve		7,207,212.36
			9,132,569.24
Decreased by:			
Collections	D-3,7	6,562,749.96	
Overpayments Applied	D-20	74,289.66	
			6,637,039.62
Balance June 30, 2009	D		$ 2,495,529.62

OTHER ACCOUNTS RECEIVABLE

D-12

	Ref.	
Increased by:		
Overpayments	D-1,5	$ 9,000.00
Balance June 30, 2009	D	$ 9,000.00

CITY OF ORANGE TOWNSHIP
WATER AND SEWER UTILITY

DEFERRED CHARGES

D-13

	Ref.	
Increased by:		
Deficit in Operations	D-1	$ 350,151.91
Balance June 30, 2009	D	$ 350,151.91

LOANS RECEIVABLE

D-14

	Ref.	
Increased by:		
Loans Issued	D-25	$ 7,499,719.00
Balance June 30, 2009	D	$ 7,499,719.00

Analysis of Balance

N.J. Environmental Infrastructure Trust Loan:	
Ordinance #8-08	$ 7,499,719.00

CITY OF ORANGE TOWNSHIP
WATER AND SEWER UTILITY

FIXED CAPITAL

D-15

	Balance June 30, 2008	Balance June 30, 2009
Water Plant	$ 2,977,684.92	$ 2,977,684.92
Filtration Plant	138,812.11	138,812.11
Computer System	100,000.00	100,000.00
New Pumping Plant	10,283.17	10,283.17
Alterations in Pumping Plant	106,581.94	106,581.94
Retainer Wall Construction	2,517.70	2,517.70
Water Meters	459,899.65	459,899.65
Right-of-Way	830.50	830.50
Track Elevation	13,583.51	13,583.51
Construction of Well House #6 and Underground Service for Well #3	73,102.66	73,102.66
Improvements to Water Supply System	4,750,429.58	4,750,429.58
	$ 8,633,725.74	$ 8,633,725.74
Reference	D	D

CITY OF ORANGE TOWNSHIP
WATER AND SEWER UTILITY

FIXED CAPITAL AUTHORIZED AND UNCOMPLETED

D-16

Ordinance Number	Description	Ordinance Date	Ordinance Amount	Balance June 30, 2008	Balance June 30, 2009
19-83	Improvement of Wells	7-05-83	$ 75,000.00	$ 75,000.00	$ 75,000.00
22-85	Renovation of Water Filter Plant and Pumping System	6-18-85	75,000.00	75,000.00	75,000.00
8-01	Reprocurement of the Operation of the City's Water, Storm Water and Waste Water System	5-01-01	138,583.60	138,583.60	138,583.60
22-02	Reacquisition of Water and Sewer Franchises and Improvement to Water System and Sewer System	6-01-03	30,000,000.00	30,000,000.00	30,000,000.00
8-08	Construction of and Improvements to the City's Mountain Wells, the Chestnut Street Treatment Facility and High Pump Station	6-04-08	9,000,000.00	9,000,000.00	9,000,000.00
				$ 39,288,583.60	$ 39,288,583.60
			Reference	D	D

CITY OF ORANGE TOWNSHIP
WATER AND SEWER UTILITY

APPROPRIATION RESERVES

D-17

	Balance June 30, 2008		Paid or
	Encumbered	Unencumbered	Charged
Operating			
Other Expenses	$ 158,173.07	$ 47,906.08	$ 206,079.15
Reference	D	D	D-5

CITY OF ORANGE TOWNSHIP
WATER AND SEWER UTILITY

DUE TO UNITED WATER COMPANY

D-18

	Ref.	
Balance June 30, 2008	D	$ 217,632.12
Increased by:		
Collections	D-7	34,380.53
Balance June 30, 2009	D	$ 252,012.65

CITY OF ORANGE TOWNSHIP
WATER AND SEWER UTILITY

ACCRUED INTEREST ON BONDS

D-19

	Ref.	
Balance June 30, 2008	D	$ 105,448.12
Increased by:		
Budget Appropriation	D-4	1,252,151.88
		1,357,600.00
Decreased by:		
Payments	D-5	1,255,297.50
Balance June 30, 2009	D	$ 102,302.50

Analysis of Balance

Bonds Outstanding June 30, 2009	Interest Rate	Accrued From	Accrued To	Period	Amount
$ 140,000.00	7.20 %	5-15-09	6-30-09	1.5 Months	$ 1,260.00
840,000.00	4.00	6-01-09	6-30-09	1 Month	2,800.00
875,000.00	4.25	6-01-09	6-30-09	1 Month	3,098.96
1,905,000.00	4.30	6-01-09	6-30-09	1 Month	6,826.25
1,040,000.00	4.35	6-01-09	6-30-09	1 Month	3,770.00
4,825,000.00	4.55	6-01-09	6-30-09	1 Month	18,294.79
8,925,000.00	5.00	6-01-09	6-30-09	1 Month	37,187.50
1,000,000.00	4.125	6-01-09	6-30-09	1 Month	3,437.50
4,465,000.00	4.20	6-01-09	6-30-09	1 Month	15,627.50
2,400,000.00	5.00	6-01-09	6-30-09	1 Month	10,000.00
					$ 102,302.50

CITY OF ORANGE TOWNSHIP
WATER AND SEWER UTILITY

WATER AND SEWER OVERPAYMENTS

D-20

	Ref.		
Balance June 30, 2008	D		$ 74,289.66
Increased by:			
Collections	D-7		108,278.43
			182,568.09
Decreased by:			
Applied to Revenue	D-3,11	$ 74,289.66	
Refunds	D-5	5,081.11	
			79,370.77
Balance June 30, 2009	D		$ 103,197.32

CITY OF ORANGE TOWNSHIP
WATER AND SEWER UTILITY

IMPROVEMENT AUTHORIZATIONS

Description	Ordinance Number	Ordinance Date	Ordinance Amount	Balance June 30, 2008 Funded	Balance June 30, 2008 Unfunded	Paid or Charged	Balance June 30, 2009 Funded	Balance June 30, 2009 Unfunded
Improvement of Wells	19-83	7-05-83	$ 75,000.00	$ 4.06	$	$	$ 4.06	$
Renovation of Water Filter Plant and Pumping Station	22-85	6-18-85	75,000.00	5,350.08			5,350.08	
Reprocurement of the Operation of the City's Water, Storm Water and Waste Water System	8-01	5-01-01	138,583.60	1,923.60			1,923.60	
Reacquisition of Water and Sewer Franchises and Improvement to Water System and Sewer System	22-02	6-01-03	30,000,000.00	4,875,620.43		23,873.44	4,851,746.99	
Construction of and Improvements to the City's Mountain Wells, the Chestnut Street Treatment Facility and High Pump Station	8-08	6-04-08	9,000,000.00		9,000,000.00			9,000,000.00
				$ 4,882,898.17	$ 9,000,000.00	$ 23,873.44	$ 4,859,024.73	$ 9,000,000.00
			Reference	D	D	D-5	D	D

CITY OF ORANGE TOWNSHIP
WATER AND SEWER UTILITY

INTERFUNDS PAYABLE

D-22

	Ref.	Water and Sewer Operating Fund Current Fund
Balance June 30, 2008	D	$ 1,898.18
Decreased by:		
Settlements	D-5	1,898.18
		$ -

CITY OF ORANGE TOWNSHIP
WATER AND SEWER UTILITY

RESERVE FOR AMORTIZATION

D-23

	Ref.	
Balance June 30, 2008	D	$ 8,423,725.74
Increased by:		
Serial Bonds Paid by Operating Budget	D-26	70,000.00
Balance June 30, 2009	D	$ 8,493,725.74

CITY OF ORANGE TOWNSHIP
WATER AND SEWER UTILITY

DEFERRED RESERVE FOR AMORTIZATION

D-24

Ordinance Number	Description	Date of Ordinance	Balance June 30, 2008	Bonds Paid from Operating Budget	Balance June 30, 2009
19-83	Improvement of Wells	7-05-83	$ 75,000.00	$	$ 75,000.00
22-85	Renovation of Water Filter Plant and Pumping Station	6-18-85	75,000.00		75,000.00
8-01	Reprocurement of the Operation of the City's Water, Storm Water and Waste Water System	5-01-01	138,583.60		138,583.60
22-02	Reacquisition of Water and Sewer Franchises and Improvement to Water and Sewer System	6-01-03	2,920,000.00	805,000.00	3,725,000.00
			$ 3,208,583.60	$ 805,000.00	$ 4,013,583.60
		Reference	D	D-26	D

CITY OF ORANGE TOWNSHIP
WATER AND SEWER UTILITY

N.J. ENVIRONMENTAL INFRASTRUCTURE TRUST LOAN PAYABLE

D-25
Sheet #1

	Original Issue		Loan Maturities Outstanding June 30, 2009		Interest		Balance
	Date	Amount	Date	Amount	Rate	Increase	June 30, 2009
Trust Share	11-06-08	$ 3,835,000.00	8-01-10	$ 125,000.00	5.00%	$	$
			8-01-11	130,000.00	5.00		
			8-01-12	135,000.00	5.00		
			8-01-13	145,000.00	5.00		
			8-01-14	150,000.00	5.00		
			8-01-15	160,000.00	5.00		
			8-01-16	165,000.00	5.00		
			8-01-17	175,000.00	5.00		
			8-01-18	185,000.00	5.00		
			8-01-19	195,000.00	5.25		
			8-01-20	205,000.00	5.50		
			8-01-21	215,000.00	5.50		
			8-01-22	225,000.00	5.50		
			8-01-23	240,000.00	5.50		
			8-01-24	250,000.00	5.00		
			8-01-25	265,000.00	5.00		
			8-01-26	275,000.00	5.00		
			8-01-27	290,000.00	5.00		
			8-01-28	305,000.00	5.00	3,835,000.00	3,835,000.00
Fund Share	11-06-08	3,664,719.00	2-01-10	59,094.43	*		
			8-01-10	134,216.07	*		
			2-01-11	57,216.39	*		
			8-01-11	135,342.90	*		
			2-01-12	55,263.23	*		
			8-01-12	136,394.60	*		
			2-01-13	53,234.94	*		
			8-01-13	140,376.05	*		
			2-01-14	51,056.42	*		
			8-01-14	141,202.38	*		
			2-01-15	48,802.77	*		
			8-01-15	144,958.47	*		
			2-01-16	46,398.88	*		
			8-01-16	145,559.44	*		
			2-01-17	43,919.86	*		
			8-01-17	149,090.16	*		

CITY OF ORANGE TOWNSHIP
GENERAL CAPITAL FUND

N.J. ENVIRONMENTAL INFRASTRUCTURE TRUST LOAN PAYABLE

D-25
Sheet #2

	Original Issue		Loan Maturities Outstanding June 30, 2009		Interest		Balance
	Date	Amount	Date	Amount	Rate	Increase	June 30, 2009
Fund Share	11-06-08	$ 3,664,719.00	2-01-18	$ 41,290.60	*		
			8-01-18	152,470.63	*		
			2-01-19	38,511.10	*		
			8-01-19	155,700.86	*		
			2-01-20	35,434.87	*		
			8-01-20	158,634.36	*		
			2-01-21	32,046.89	*		
			8-01-21	161,256.10	*		
			2-01-22	28,493.63	*		
			8-01-22	163,712.58	*		
			2-01-23	24,775.11	*		
			8-01-23	169,008.66	*		
			2-01-24	20,808.69	*		
			8-01-24	171,051.97	*		
			2-01-25	17,052.61	*		
			8-01-25	176,310.48	*		
			2-01-26	13,071.16	*		
			8-01-26	178,338.77	*		
			2-01-27	8,939.47	*		
			8-01-27	183,221.67	*		
			2-01-28	4,582.41	*		
			8-01-28	187,879.39	*	3,664,719.00	3,664,719.00
						$ 7,499,719.00	$ 7,499,719.00
					Reference	D-13	D

* Interest Free

CITY OF ORANGE TOWNSHIP
WATER AND SEWER UTILITY

SERIAL BONDS

D-26

Purpose	Date of Issue	Original Issue	Maturities of Bonds Outstanding June 30, 2009 Date	Amount	Interest Rate	Balance June 30, 2008	Decrease	Balance June 30, 2009
Improvement to Water Supply System	11-15-90	$ 1,050,000.00	11-15-09/10	$ 70,000.00	7.20 %	$ 210,000.00	$ 70,000.00	$ 140,000.00
Reacquisition of Water and Sewer Franchise and Improvement to Water System and Sewer System	6-01-03	30,000,000.00	6-01-10	840,000.00	4.00			
			6-01-11	875,000.00	4.25			
			6-01-12	925,000.00	4.30			
			6-01-13	980,000.00	4.30			
			6-01-14	1,040,000.00	4.35			
			6-01-15	1,105,000.00	4.55			
			6-01-16	1,170,000.00	4.55			
			6-01-17	1,240,000.00	4.55			
			6-01-18	1,310,000.00	4.55			
			6-01-19	1,390,000.00	5.00			
			6-01-20	1,470,000.00	5.00			
			6-01-21	1,560,000.00	5.00			
			6-01-22	1,655,000.00	5.00			
			6-01-23	1,750,000.00	5.00			
			6-01-24	1,100,000.00	5.00			
			6-01-24	1,000,000.00	4.125			
			6-01-25	2,180,000.00	4.20			
			6-01-26	2,285,000.00	4.20			
			6-01-27	2,400,000.00	5.00	27,080,000.00	805,000.00	26,275,000.00
						$ 27,290,000.00	$ 875,000.00	$ 26,415,000.00
					Reference	D	Below	D

	Ref.	
Reserve for Amortization	D-23	$ 70,000.00
Deferred Reserve for Amortization	D-24	805,000.00
	Above	$ 875,000.00

CITY OF ORANGE TOWNSHIP
WATER AND SEWER UTILITY

BONDS AND NOTES AUTHORIZED BUT NOT ISSUED

D-27

Ordinance Number		Balance June 30, 2008	Loans Issued	Balance June 30, 2009
8-08	Construction of and Improvements to the City's Mountain Wells, the Chestnut Street Treatment Facility and High Pump Station	$ 9,000,000.00	$ 7,499,719.00	$ 1,500,281.00
	Reference	D		D

CITY OF ORANGE TOWNSHIP
PUBLIC ASSISTANCE TRUST FUND

CASH RECEIPTS AND DISBURSEMENTS
JUNE 30, 2009

E-1

	Ref.	
Balance June 30, 2008	E	$ 55,936.04
Decreased by Disbursements:		
Reserve for Public Assistance Trust Fund Expenditures	E-2	55,936.04
		$ -

CITY OF ORANGE TOWNSHIP
PUBLIC ASSISTANCE TRUST FUND

RESERVE FOR PUBLIC ASSISTANCE TRUST FUND EXPENDITURES

E-2

	Ref.	
Balance June 30, 2008	E	$ 55,936.04
Decreased by:		
Transferred to Current Fund	E-1	55,936.04
		$ -

PART II

REPORT ON INTERNAL CONTROL

SINGLE AUDIT ATTACHMENTS

ROSTER OF OFFICIALS

STATISTICAL DATA

LETTER OF TRANSMITTAL, COMMENTS AND RECOMMENDATIONS

(MANAGEMENT LETTER)

JUNE 30, 2009

SAMUEL KLEIN AND COMPANY
CERTIFIED PUBLIC ACCOUNTANTS

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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF STATUTORY BASIS FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

The Honorable Mayor and Members
of the City Council
City of Orange Township
Orange, New Jersey 07050

We have audited the statutory basis financial statements of the various funds of the City of Orange Township, County of Essex, as of and for the years ended June 30, 2009 and June 30, 2008, and have issued our report thereon dated January 8, 2010, which was qualified as a result of the Municipality's policy to prepare its financial statements on a basis of accounting prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, that demonstrates compliance with the modified accrual basis, with certain exceptions, and the budget laws of New Jersey, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and audit requirements as prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Municipality's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Municipality's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Municipality's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider finding Number 2009-1, described in Part II of the accompanying Schedule of Findings and Questioned Costs, to be a control deficiency in internal control over financial reporting.

A material weakness is a significant deficiency, or combination of significant deficiencies, that result in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this report and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Municipality's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards.* We noted certain matters, however, that we have reported and described in Part II of the accompanying "Report on Examination of Accounts".

This report is intended solely for the information and use of the Municipality's governing body and management, State and Federal awarding agencies and the Division of Local Government Services, Department of Community Affairs, State of New Jersey. It is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

Samuel Klein and Company

SAMUEL KLEIN AND COMPANY
CERTIFIED PUBLIC ACCOUNTANTS

Newark, New Jersey
January 8, 2010

SAMUEL KLEIN AND COMPANY
CERTIFIED PUBLIC ACCOUNTANTS

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REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH STATE CIRCULAR LETTER 04-04 OMB

The Honorable Mayor and Members
of the City Council
City of Orange Township
Orange, New Jersey 07050

Compliance

We have audited the compliance of the City of Orange Township, County of Essex, with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement*, and the New Jersey State Office of Management and Budget's *State Grant Compliance Supplement* that are applicable to each of its major state programs for the year ended June 30, 2009. The Municipality's major state programs are identified in the summary of auditor's results section of the accompanying schedules of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major state programs is the responsibility of the management of the Municipality. Our responsibility is to express an opinion on Municipality's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; audit requirements as prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey; OMB Circular A-133, *Audits of State, Local Governments, and Nonprofit Organizations*; and the provisions of state Treasury Circular Letter 04-04 OMB, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid Payments and the New Jersey State Office of Management and Budget's State Grant Compliance Supplement.* Those standards and Circulars require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct material effect on a major state program occurred. An audit includes examining, on a test basis, evidence about the Municipality's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the Municipality's compliance with those requirements.

In our opinion the City of Orange Township, County of Essex, complied, in all material respects, with the requirements referred to above that are applicable to each of its major state programs for the year ended June 30, 2009.

Internal Control Over Compliance

The management of the City of Orange Township is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to state programs. In planning and performing our audit, we considered the Municipality's internal control over compliance with requirements that could have a direct and material effect on a major state program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Municipality's internal control over compliance.

A control deficiency in a Municipality's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a state program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Municipality's ability to administer a federal or state program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal or state program that is more than inconsequential will not be prevented or detected by the Municipality's internal control. We consider the deficiency in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as Item 2009-1 to be a control deficiency.

A material weakness is a significant deficiency, or combination of significant deficiencies that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a state program will not be prevented or detected by the Municipality's internal control.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed above, we identified a certain deficiency in internal control over compliance that we consider to be a control deficiency.

We also noted certain immaterial instances of noncompliance and other matters involving the internal control over financial reporting that we have reported and described in Part II of the accompanying "Report on Examination of Accounts".

Schedule of Expenditures of State Financial Assistance

We have audited the financial statements of the City of Orange Township as of and for the year ended June 30, 2009, and have issued our report thereon dated January 8, 2010. Our audit was performed for the purpose of forming our opinions on the financial statements that collectively comprise the Municipality's basic financial statements. The accompanying schedule of expenditures of state financial assistance is presented for purposes of additional analysis as required by OMB Circular A-133 and State of New Jersey Circular 04-04 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects, in relation to the basic financial statements taken as a whole.

This report is intended solely for the information and use of the Municipality's governing body and management, State and Federal awarding agencies and the Division of Local Government Services, Department of Community Affairs, State of New Jersey. It is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

Samuel Klein and Company

SAMUEL KLEIN AND COMPANY
CERTIFIED PUBLIC ACCOUNTANTS

Newark, New Jersey
January 8, 2010

CITY OF ORANGE TOWNSHIP
COUNTY OF ESSEX

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

SCHEDULE B
Sheet #1

State Funding Department and Description	State Account Number	Program Amount	Funds Received	Disbursements Fiscal Year	Disbursements Total
Community Affairs					
Balanced Housing Program:					
1998	022-8020-100-101-6120	$ 3,678,300.00	$	$	$ 3,658,800.00
2000	022-8020-100-101-6120	885,081.00	5,081.00	64,411.30	787,334.92
		4,563,381.00	5,081.00	64,411.30	4,446,134.92
Unsafe Building Demolition Bond Loan:					
7-01-02 to 6-30-12	022-8015-517-001-6120	300,000.00	25,900.00	25,900.00	279,500.00
Clean Community Grant:					
2006		46,566.57		1,043.77	27,856.49
2007		29,265.41			27,574.47
2008		30,164.67		8,932.76	11,705.83
2009		34,436.62	34,436.62		
		140,433.27	34,436.62	9,976.53	67,136.79
Statewide Livable Communities:					
Local Library Program		90,000.00	28,990.88	45,000.00	90,000.00
Recreational Facilities Program		100,000.00		16,000.00	100,000.00
		190,000.00	28,990.88	61,000.00	190,000.00
Recreation for People with Disabilities:					
2005		14,000.00			8,856.00
2006		16,005.00		0.82	15,974.82
2008		15,000.00		10,012.47	13,632.47
		45,005.00		10,013.29	38,463.29
Office of Smart Growth-Smart Future Grant:					
2007		40,000.00		33,266.00	40,000.00

CITY OF ORANGE TOWNSHIP
COUNTY OF ESSEX

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

SCHEDULE B
Sheet #2

State Funding Department and Description	State Account Number	Program Amount	Funds Received	Disbursements Fiscal Year	Disbursements Total
Community Affairs					
Smart Growth: 2005		$ 200,000.00	$	$ 1,831.15	$ 200,000.00
Home Lead Intervention: 2005		250,000.00			31,800.00
Lead Identification and Field Testing Grant: 2009		22,190.00			
Special Improvement District Challenge Grant: 2008		9,500.00	4,500.00	573.54	3,008.54
Environmental Protection					
Recycling Tonnage Grant: 2009	042-4900-752-001-6020	3,446.26	3,446.26		
Green Trust Local Assistance Program: 7-01-05 to 6-30-06		1,425,000.00			789,534.41
Bell Stadium Rehabilitation: 7-01-08 to 6-30-09		500,000.00			
		1,925,000.00			789,534.41
NJ Environmental Infrastructure Trust Loan: Ordinance #10-1998		4,095,754.00	956,360.00	126,378.94	676,519.75
Hazardous Discharge Site Remediation Fund: 2009		40,569.00	36,880.00	30,777.04	30,777.04
Treasury					
Solar Energy Project: 2005	094-9420-100-047-6120	310,350.00			310,346.50

CITY OF ORANGE TOWNSHIP
COUNTY OF ESSEX

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

SCHEDULE B
Sheet #3

State Funding Department and Description	State Account Number	Program Amount	Funds Received	Disbursements Fiscal Year	Disbursements Total
Transportation					
New Jersey Transportation Trust Fund Authority Act of 1984:					
2001	078-6320-480-ADA-6010	$ 296,000.00	$	$ 10,347.92	$ 286,693.15
2002		327,000.00			155,997.51
2003		246,000.00			228,601.31
2004		258,000.00		11,078.55	160,410.50
2005	078-6300-480-CHD-7310	1,044,789.50		7,251.24	1,014,927.89
2006		315,000.00		130,313.72	140,736.37
2007	078-6320-480-AJZ-6010	178,000.00		12,542.74	170,134.28
2008		248,600.00			
		2,913,389.50		171,534.17	2,157,501.01
Transportation Enhancement - Train Station Phase II:					
2002		200,000.00			
Health					
Public Health Priority Funding:					
2009		37,639.00	37,639.00	37,639.00	37,639.00
Passed-Through County of Essex:					
Municipal Alliance on Alcoholism and Drug Abuse:					
1-01-07 to 12-31-07		92,000.00			87,309.00
1-01-08 to 12-31-08		91,000.00	4,000.00		90,554.06
1-01-09 to 12-31-09		91,000.00	85,846.00	89,820.77	89,820.77
		274,000.00	89,846.00	89,820.77	267,683.83

CITY OF ORANGE TOWNSHIP
COUNTY OF ESSEX

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

SCHEDULE B
Sheet #4

State Funding Department and Description	State Account Number	Program Amount	Funds Received	Disbursements Fiscal Year	Disbursements Total
Health					
Alcohol Education, Rehabilitation and Enforcement Fund:					
2003	098-Y900-760-001-6020	$ 186.04	$	$ 8.38	$ 186.04
2004	098-Y900-760-001-6020	387.97		387.97	387.97
2005	098-Y900-760-001-6020	249.65		249.65	249.65
		823.66		646.00	823.66
Weed and Seed Community Collaborative Grant:					
2005		25,000.00			10,000.00
Education					
Summer Food Program for Children:					
1-01-06 to 12-31-06	010-3360-100-078-6130	454,139.33		49.99	280,727.52
1-01-07 to 12-31-07	010-3360-100-078-6130	257,322.79			159,826.28
1-01-08 to 12-31-08	010-3360-100-078-6130	287,323.47	146,218.96	138,532.08	138,532.08
1-01-09 to 12-31-09	010-3360-100-078-6130	272,882.17			
		1,271,667.76	146,218.96	138,582.07	579,085.88
Law and Public Safety					
Safe and Secure Community Program:					
2009	066-1020-100-232-6120	84,511.00	84,511.00	84,511.00	84,511.00
Body Armor Fund:					
2006	066-1020-718-001-6120	10,588.42			10,588.34
2008	066-1020-718-001-6120	10,945.47		1,278.72	1,278.72
2009	066-1020-718-001-6120	10,447.81	10,447.81		
		31,981.70	10,447.81	1,278.72	10,588.34

CITY OF ORANGE TOWNSHIP
COUNTY OF ESSEX

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

SCHEDULE B
Sheet #5

State Funding Department and Description	State Account Number	Program Amount	Funds Received	Disbursements Fiscal Year	Disbursements Total
Law and Public Safety					
Enhanced 9-1-1 Equipment:					
2007		$ 29,766.78	$	$ 3,719.95	$ 29,656.53
Highway Pedestrian Safety:					
2005		18,000.00		1,456.70	18,000.00
2007		16,000.00		14,000.00	15,998.87
2008		18,000.00	10,050.00	18,000.00	18,000.00
		52,000.00	10,050.00	33,456.70	51,998.87
Click It or Ticket:					
2009		4,000.00	4,000.00	4,000.00	4,000.00
Division of Motor Vehicles					
Drunk Driving Enforcement Program:					
2009		3,958.55	3,958.55	3,958.55	3,958.55
Office of Information Technology					
Office of Emerging Telecommunications:					
Public Safety Answering Points 911:					
2008	082-SBE7-100-050-6120	373,886.22		336,618.20	341,695.56
N.J. Historic Trust					
City Hall Preservation Plan:					
2008		43,758.00			
Commerce and Economic Development					
Urban Enterprise Zone Program:					
97-21 Fire Department Communication Equipment	020-2830-763-012-5825	137,250.00			137,086.48
99-18 Trash Receptacles	020-2830-763-012-5825	19,004.00			15,139.95

CITY OF ORANGE TOWNSHIP
COUNTY OF ESSEX

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

SCHEDULE B
Sheet #6

State Funding Department and Description	State Account Number	Program Amount	Funds Received	Disbursements Fiscal Year	Disbursements Total
Commerce and Economic Development					
Urban Enterprise Zone Program:					
99-19 Anti-Graffiti Project	020-2830-763-012-5825	$ 18,000.00	$	$	$ 735.31
03-08 Litter Collection (Equipment)	020-2830-763-012-5825	278,960.00			241,040.60
03-18 Administrative Expense	020-2830-763-020-5825	95,290.00			74,425.82
03-128 Marketing Plan	020-2830-763-012-5825	124,500.00	11,321.00		109,913.50
03-129 William Street Parking Rehabilitation	020-2830-763-012-5825	453,961.00	20,447.74		409,013.49
03-130 Main Street Resurfacing	020-2830-763-012-5825	604,658.00			447,508.94
04-19 Administration	020-2830-763-020-5825	158,172.00			143,391.47
04-22 Police Vehicles	020-2830-763-012-5825	277,242.00			272,631.81
04-26 Street Decorations	020-2830-763-012-5825	50,000.00			49,496.50
04-38 Litter Collection (Equipment)	020-2830-763-012-5825	166,025.00			155,515.76
04-104 Roadway Improvements Design and Construction Administration	020-2830-763-020-5825	72,740.00			64,662.02
05-19 Administration	020-2830-763-020-5825	205,922.00			188,712.80
05-85 Litter Equipment	020-2830-763-020-5825	124,611.00	19,769.28		104,555.08
05-137 Integrated Marketing Plan - Phase II	020-2830-763-020-5825	250,000.00			238,597.93
05-156 Advertising Co-Op	020-2830-763-020-5825	117,164.00			117,136.50
06-21 Administration	020-2830-763-020-5825	229,279.00			204,756.04
06-89 Police Vehicles Acquisition	020-2830-763-020-5825	149,284.00	21,524.94	5,287.33	149,284.00
06-143 Main Street Streetscape	020-2830-763-020-5825	625,372.00	350,781.08	117,418.73	520,580.83
06-143 Main Street Streetscape - Supplemental	020-2830-763-020-5825	24,752.00			
06-144 Integrated Marketing Plan - Phase III	020-2830-763-020-5825	250,000.00	242,289.64		248,863.76
07-21 Administration	020-2830-763-020-5825	282,223.00	130,432.35		236,315.72
07-178 Integrated Marketing Plan - Phase IV	020-2830-763-020-5825	148,620.00	148,620.00		148,320.37
08-21 Administration Expense	020-2830-763-020-5825	240,764.30	134,691.86	619.75	189,385.41
08-63 Smart Future 2007 - Phase I	020-2830-763-020-5825	18,433.00	18,353.00	18,353.00	18,353.00
08-64 Downtown Main Street Feasibility Study - Phase I	020-2830-763-020-5825	9,500.00			1,600.00
08-94 Street Decorations - Phase II	020-2830-763-020-5825	34,905.00		34,905.00	34,905.00
08-137 Litter Collection Services - Phase V	020-2830-763-020-5825	470,747.00	283,154.55	311,476.26	311,476.26

CITY OF ORANGE TOWNSHIP
COUNTY OF ESSEX

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

SCHEDULE B
Sheet #7

State Funding Department and Description	State Account Number	Program Amount	Funds Received	Disbursements Fiscal Year	Disbursements Total
Commerce and Economic Development					
Urban Enterprise Zone Program:					
08-189 Policing - Phase XI	020-2830-763-020-5825	$ 316,868.00	$ 230,810.18	$ 316,868.00	$ 316,868.00
08-190 Orange Main Street Year 1	020-2830-763-020-5825	75,000.00		1,770.50	1,770.50
09-21 Administration Expense	020-2830-763-020-5825	245,399.00	148,548.55	214,725.20	214,725.20
		6,274,645.30	1,760,744.17	1,021,423.77	5,366,768.05
		$ 23,756,656.00	$ 3,243,010.25	$ 2,291,316.69	$ 16,049,131.52

CITY OF ORANGE TOWNSHIP

NOTES TO THE SCHEDULE OF
STATE FINANCIAL ASSISTANCE

FOR THE FISCAL YEAR ENDED JUNE 30, 2009

1. GENERAL

The accompanying Schedule of Expenditures of State Financial Assistance presents the activity of all state financial assistance programs of the City of Orange Township, County of Essex, New Jersey. All state financial assistance received directly from state agencies as well as state financial assistance passed-through other government agencies, is included on the Schedule of Expenditures of State Financial Assistance.

2. BASIS OF ACCOUNTING

The accompanying Schedule of Expenditures of State Financial Assistance is presented on the prescribed basis of accounting, modified accrual basis with certain exceptions, prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, that demonstrates compliance with the budget laws of New Jersey, which is a comprehensive basis of accounting other than generally accepted accounting principles. This basis of accounting is described in Note 1 to the City's statutory basis financial statements.

3. RELATIONSHIP TO STATE FINANCIAL REPORT

Amounts reported in the accompanying schedule agree with amounts reported in the related state financial reports.

4. RELATIONSHIP TO STATUTORY BASIS FINANCIAL STATEMENTS

Amounts reported in the accompanying schedule agree with amounts reported in the City's statutory basis financial statements. These amounts are reported in either the Current Fund, General Capital Fund or Trust Other Fund. Matching contributions expended by the City in accordance with terms of the various grants are not reported in the accompanying schedule.

CITY OF ORANGE TOWNSHIP
COUNTY OF ESSEX, NEW JERSEY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:		Qualified		
Internal control over financial reporting:				
Material weakness(es) identified?	____	Yes	√	No
Control deficiency(ies) identified?	√	Yes	____	None Reported
Significant deficiency(ies) identified not considered to be material weaknesses?	____	Yes	√	None Reported
Noncompliance material to financial statements noted?	____	Yes	√	No

State Awards

Internal control over major programs:				
Material weakness(es) identified?	____	Yes	√	No
Control deficiency(ies) identified?	____	Yes	√	None Reported
Significant deficiency(ies) identified not considered to be material weaknesses?	____	Yes	√	None Reported
Type of auditor's report issued on compliance for major programs:		Unqualified		
Any audit findings disclosed that are required to be reported in accordance with OMB Circular 04-04 and listed in Section III of the Schedule?	____	Yes	√	No

Identification of major programs:

Account Number	State Program
020-2830-763-020-5825	Urban Enterprise Zone Program
082-SBE7-100-050-6120	Public Safety Answering Points 911

Dollar threshold used to distinguish between Type A and Type B Programs:		$300,000.00		
Auditee qualified as low-risk auditee?	√	Yes	____	No

CITY OF ORANGE TOWNSHIP
COUNTY OF ESSEX, NEW JERSEY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2009
(Continued)

Section II - Financial Statement Audit - Reported Findings Under Government Auditing Standards

2009-1. *Finding*: (Control Deficiency)

Condition:

The cash reconciliation for the Payroll Fund bank account was not reconciled by City employees.

Criteria:

Regulations of the Division of Local Government Services require that all bank accounts be reconciled on a monthly basis.

Effect:

Unauthorized expenditures would not be detected if appropriate reconciliations of the Payroll Fund bank account are not prepared.

Recommendation:

That cash reconciliations be prepared and filed for the Payroll Fund bank account on a monthly basis.

Response:

Effort will be made to reconcile the Payroll Fund bank account.

CITY OF ORANGE TOWNSHIP
COUNTY OF ESSEX, NEW JERSEY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2009
(Continued)

Section III - Federal Awards and State Financial Assistance Findings and Questioned Costs

Federal Awards

None Reported.

State Awards

None Reported.

CITY OF ORANGE TOWNSHIP
COUNTY OF ESSEX

SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS FOR THE FISCAL YEAR ENDED JUNE 30, 2009

Federal Awards

There were no prior year audit findings for Federal Award Programs.

State Awards

There were no prior year audit findings for State Award Programs.

OFFICIALS IN OFFICE AND REPORT ON SURETY BONDS

JUNE 30, 2009

Officials	Position	Surety Bond
Eldridge Hawkins, Jr.	Mayor	$
Lisa Y. Perkins	Council President	
Tency A. Eason	Council Vice President	
Hassan Abdul-Rasheed	Councilman	
Elroy A. Corbitt	Councilman	
Edward B. Marable, Jr.	Councilman	
Rayfield Morton	Councilman	
Donna K. Williams	Councilwoman	
John F. Mason	Business Administrator from May 19, 2009	
Jewel Thompson-Chin	Business Administrator to May 29, 2009	
John W. Kelly	Director of Finance/Chief Financial Officer	
Dwight Mitchell	City Clerk	
Brigida Caruso	Tax Assessor	
Carl Smith	Tax Collector from October 20, 2008	450,000.00
David Marshall	Tax Collector to August 15, 2008	450,000.00
Carmela Venutolo	Deputy Tax Collector	
	Tax Search Officer	
Eric S. Pennington	Presiding Municipal Court Judge	*
Theodore N. Stephens II	Municipal Court Judge	*
Sherry Montalvo	Municipal Court Administrator	*
Marvin Braker	City Attorney	*

The above surety bond was issued by the Hartford Fire Insurance Company.

A faithful performance position bond, issued by the Hartford Fidelity and Bonding Insurance Company, in the amount of $100,000.00, covers all employees except those required to file statutory bonds.

*A blanket position bond, issued by the Hartford Fidelity and Bonding Insurance Company, covers Municipal Court employees in the amount of $200,000.00.

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The Honorable Mayor and Members
of the City Council
City of Orange Township
Orange, New Jersey 07050

Mesdames and Gentlemen:

We have audited the financial statements, State Financial Assistance Programs and supplemental schedules and data of the

CITY OF ORANGE TOWNSHIP
COUNTY OF ESSEX

for the fiscal years ended June 30, 2009 and June 30, 2008, and have issued our report thereon. As part of our audit, we reviewed and tested the municipality's system of internal accounting control to the extent we considered necessary to evaluate the system as required by auditing standards generally accepted in the United States of America; by the Division of Local Government Services of the Department of Community Affairs, State of New Jersey; by the *Government Auditing Standards* issued by the U.S. General Accounting Office; and by the provisions of the "Single Audit Act of 1984". Compliance requirements were also reviewed in accordance with the requirements of the aforementioned standards and guidelines or, where applicable, the terms and conditions of particular grant agreements and as approved by the Cognizant Audit Agency.

Our comments with respect to the audit, internal control, and any error, omission, irregularity, violation of law, discrepancy or other nonconformity to the law or regulation found during the audit are herewith set forth.

Contracts and Agreements Required to be Advertised for (N.J.S.A. 40A:11-4)

N.J.S.A. 40A:11-4, as amended, states "Every contract or agreement, for the performance of any work or the furnishing or hiring of any materials or supplies, the cost or the contract price whereof is to be paid with or out of public funds not included within the terms of Section 3 of this act, shall be made or awarded only by the Governing Body or the contracting unit after public advertising for bids and bidding therefore, except as is provided otherwise in this act or specifically by any other law. No work, materials or supplies shall be undertaken, acquired or furnished for a sum exceeding in the aggregate the amount set forth in, or the amount calculated by the Governor pursuant to (N.J.S.A. 40A:11-3c) except by contract or agreement."

It is pointed out that the Governing Body has the responsibility of determining whether the expenditures in any category will exceed the threshold set for the fiscal year and, where question arises as to whether any contract or agreement might result in violation of the statute, the opinion of the City Attorney should be sought before a commitment is made.

The threshold for the period under examination was increased to the sum of $29,000.00 with the appointment of a qualified purchasing agent in accordance with the provisions of N.J.S.A. 40A:11-3a.

P.L. 2005, Chapter 51 and N.J.S.A. 19:44A-20.5, known as the "Pay-to-Play Law", however, provides that a municipality is prohibited from executing any contract in excess of $17,500.00, on or after January 1, 2006, to a business entity that made certain reportable contributions to any municipal committee of a political party if a member of that party is in office as a member of the governing body of the municipality when the contract is awarded unless proposals or qualifications are solicited through a fair and open process.

It is further noted that contracts between $17,500.00 and the municipal bidding threshold, known as "window contracts" can be issued by resolution of the governing body without competitive bidding if a non-fair and open process is implemented which prohibits reportable contributions by the business entity.

The minutes of the City of Orange Township indicate that bids were requested by public advertising for the following items:

Materials and Supplies:
- Furnishing Municipal Pool Chemicals

Service and Construction Contracts:
- Mountain Well Improvements and Chestnut Street Treatment Facility and Pump Station Improvements
- Building Subcode Services
- Electrical Subcode Services
- Plumbing Subcode Services
- Food for Prisoners
- Board Up of Various Vacant Structures
- Demolition of Various Vacant Structures
- Janitorial Services
- Summer Food Program
- Provide a Fixed Bus Route and On Demand Busing Services
- Elevator Subcode Services

The minutes indicate that proposals were solicited for professional services in accordance with the provisions of N.J.S.A. 19:44A-20.5.

It is also noted that certain contracts were awarded under the provisions of N.J.S.A. 40A:11-12, New Jersey State purchasing contracts.

During our review, it was noted that seventeen items tested were not in compliance with the Local Public Contracts Law or the Pay-to-Play Law.

It is recommended that purchasing procedures be reviewed to ensure compliance with the Local Public Contracts Law and the Pay-to-Play Law.

Collection of Interest on Delinquent Taxes and Assessments

N.J.S.A. 54:4-67, as amended, provides the method for authorizing interest and the maximum rates to be charged for the nonpayment of taxes or assessments on or before the date when they would become delinquent.

The Governing Body, on July 2, 1991, adopted a resolution authorizing interest to be charged on delinquent taxes or assessments from which the following is quoted:

> "WHEREAS, Assembly Bill No. 4425, CHAPTER 75 and Senate Bill No. 2579, CHAPTER 89, amends N.J.S.A. 54:4-67, and
>
> WHEREAS, these bills took effect March 29, 1991 and April 4, 1991, and
>
> WHEREAS, N.J.S.A. 54:4-67 has been changed to define a delinquency as follows:
>
> > "Delinquency means the sum of all taxes and municipal charges due on a given parcel or property covering any number of quarters or years. The governing body may fix a penalty to be charged to a taxpayer with a delinquency in excess of $10,000.00 who fails to pay the delinquency prior to the end of the fiscal year. The penalty, as fixed, shall not exceed six per cent (6%) of the amount of the delinquency."
>
> WHEREAS, it is the desire of this governing body to provide an additional penalty of 6% to any delinquency in excess of $10,000.00; for the prior year, and
>
> WHEREAS, Resolution No. 79-84 adopted on March 6, 1984, authorizes the rate of interest on delinquency at 8% on the first $1,500.00 delinquency and 18% on any amount in excess of $1,500.00.
>
> NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF ORANGE TOWNSHIP, that the rate on delinquent municipal charges be amended to read as follows:
>
> 8% up to $1,500.00 delinquency
> 18% over $1,500.00 delinquency
> 6% additional penalty for a delinquency over $10,000.00 if not paid prior to the end of the fiscal year."

Our test of interest on delinquent taxes indicated that interest was generally collected in accordance with the provisions of the foregoing resolution.

Collection of Interest on Delinquent Payments for Water and Sewer Charges

The Governing Body, on May 15, 1984, adopted a resolution authorizing interest to be charged on delinquent water and sewer charges in the following manner:

> "NOW, THEREFORE, BE IT RESOLVED, by the City Council of the City of Orange Township that if water charges for water services and sewer charges for sanitary sewer services, which are due and payable when billed, are not paid and remain unpaid for a period of thirty (30) days from the date that they are billed and mailed, interest shall be chargeable for such default of payment at a rate which shall not exceed eight percentum (8%) per annum on the first $1,500.00 of the delinquency and eighteen percentum (18%) per annum on any amount in excess of $1,500.00, to be calculated from the date the charges were payable until the date of actual payment. No interest shall be charged if payment of any water or sewer charges is made within thirty (30) days following the date upon which the same became payable."

Our test of interest penalties for water and sewer delinquencies indicated that interest was not collected in accordance with the provisions of the foregoing resolution.

Interest on water and sewer delinquencies is calculated by a software program maintained by a third party service provider. Interest calculations were not in agreement with the aforementioned resolution.

It is recommended that the calculation of interest on water and sewer delinquencies be in agreement with the provisions of the City resolution.

Delinquent Taxes and Tax Title Liens

Delinquent taxes, exclusive of fiscal year 2009, in the sum of $52,473.76, are summarized as follows:

Fiscal Year	Amount
2005	$ 6.86
2007	13,158.96
2008	39,307.94
	$ 52,473.76

A tax sale was held on June 4, 2009 and it was complete.

The following comparison is made of the number of outstanding tax title liens for the last three year ends:

Fiscal Year	Number of Liens
2009	11
2008	2
2007	3

The Tax Collector should continue to take all means provided by the statutes to realize or eliminate tax title liens through collection or foreclosure in order to return such property to a tax paying basis.

During our review of the Tax Collector's Office the following comments were noted:

1. Adjustments for the following were not summarized and forwarded to the Finance Department for appropriate general ledger entry:

    - County and State Board Judgments
    - Overpayments
    - Senior Citizen and Veteran Deductions
    - Municipal Cancellations

2. Several errors were noted on the yearly report filed with the State of New Jersey for allowed and disallowed senior citizen and veteran deductions.

The following recommendations are noted:

That the Tax Collector prepare and forward to the Finance Department certain tax adjustments for appropriate general ledger entry.

That reports filed with the State of New Jersey for senior citizen and veteran deductions be in agreement with the Tax Collector's records.

Tax Title Lien Redemption

It appears that certain calculations prepared by the former Tax Collector regarding a third party lien redemption may have included various errors resulting in monies due from the property owner and the third party lien holder. Revised schedules were prepared by the current Tax Collector and reviewed by our firm for submission to the aforementioned parties. These amounts are not reflected on the financial statements herein.

City officials are currently pursuing the collection of these funds.

Verification of Delinquent Taxes and Other Charges

A test verification of delinquent charges and current payments was made as of November 30, 2009, consisting of verification notices as follows:

Type	Number of Notices
Payments of Fiscal Year 2009 and 2010 Taxes	135
Delinquent Taxes	17
Tax Title Liens	2
Payments of Water and Sewer Utility Charges	135
Unpaid Water and Sewer Utility Charges	180
	469

There were no reportable items developed to date.

Revenue Collecting Officials

Certain departments and offices collect various fees which are turned over to the Treasurer.

N.J.S.A. 40A:5-15 provides that "All moneys, including moneys collected by taxation, received from any source by or on behalf of any local unit or any board or department thereof shall, within 48 hours after receipt thereof, either:

a. Be paid to the officer charged with the custody of the general funds of the local unit, who shall deposit all such funds within 48 hours after the receipt thereof to the credit of the local unit in its designated legal depository or

b. Be deposited to the credit of the local unit in its designated legal depository."

It was noted that turnovers of monies were not made within 48 hours after receipt, in accordance with the provisions of the aforementioned statute, by the Planning Department, Code Enforcement and Planning Board.

Zoning Board of Adjustments:

Several deposits were not recorded in the cash receipts book.

The cash receipts book is not totaled on a monthly basis.

There is no date of collection recorded in the cash receipts book.

Planning Division:

The cash receipts book is not totaled on a monthly basis.

Recreation Department:

Several deposits were not recorded in the cash receipts book.

Fees for swim badges were not approved by ordinance adopted by the City Council.

Zoning Officer:

Several deposits were not recorded in the cash receipts book.

Alcohol Beverage Control Board:

The cash receipts book is not totaled on a monthly basis.

Police Department:

The individual columns of the cash receipts book are not totaled on a monthly basis, resulting in our inability to verify collections for each source of revenue.

The following recommendations are noted:

That departmental collection procedures be reviewed for various collection officials to ensure compliance with deposit provisions of N.J.S.A. 40A:5-15.

That the Zoning Board of Adjustments, Recreation Department and the Zoning Officer exercise more care in recording deposits.

That the Zoning Board of Adjustments record the date of collection in the cash receipts book.

That all fees collected by the Recreation Department be approved by ordinance adopted by the City Council.

That the cash receipts book for the Zoning Board of Adjustments, Planning Division, Alcohol Beverage Control Board and the Police Department be totaled on a monthly basis.

Vouchers - General

In verifying expenditures, test computations were made on claims approved and paid. No attempt was made in this connection to establish proof of rendition, character or extent of services, nor quantities, nature, propriety of prices or receipt of materials, these elements being left necessarily to internal review in connection with approval of claims.

Our review of vouchers indicated the following:

Certain checks were not included on the bill list for approval by the Governing Body.

It is recommended that all vouchers be included on the bill lists for approval by the Governing Body.

Business Registration Certificates

The Business Registration Certificates for several vendors were not available for audit review.

It is recommended that the Business Registration Certificate for all vendors be available for audit review.

Due to State of New Jersey

Certain accounts payables as of June 30, 2009 were not in agreement with payments made in fiscal year 2010, as detailed in the following schedule:

	Marriage License Fees	Burial Permits
Balance June 30, 2009	$ 1,500.00	$ 490.00
Other Reconciling Adjustments	125.00	20.00
	1,625.00	510.00
Fiscal Year 2010 Payments	1,475.00	430.00
Under Payment	$ 150.00	$ 80.00

It is recommended that the Due to State of New Jersey Payable be reviewed and appropriate action taken as to payment or cancellation.

Federal and State Grant Fund

Various Federal and State grant receivables and unexpended grant programs, as detailed on Exhibits A-22 and A-36, have not been realized or fully expended.

It is recommended that the Chief Financial Officer continue his review of certain grants and appropriate action taken as to their disposition.

It is also noted that certain unexpended grant funds, as detailed on Exhibit A-36 and as reflected on City records, were not in agreement with audit balances, detailed as follows:

	Year	City Records	Audit Balance	Difference
Home Lead Intervention	2005	$ 13,200.00	$ 218,200.00	$ (205,000.00)
County of Essex:				
Open Space Trust Fund	2005	(8,935.00)		(8,935.00)
Open Space Trust Fund	2009	225,000.00	216,065.00	8,935.00
Juvenile Accountability Incentive Block Grant	2007		17,011.00	(17,011.00)
Regional Contribution Agreement:				
Program Income	2009	55,710.56	39,208.79	16,501.77
Urban Enterprise Zone Program:				
03-128 Marketing Plan	2003		14,586.50	(14,586.50)
06-89 Police Vehicles Acquisition	2006	14,043.17	16,249.60	(2,206.43)
07-21 Administrative Expense	2007		45,907.28	(45,907.28)
08-21 Administrative Expense	2008		51,378.89	(51,378.89)

It is recommended that certain Federal and State Grant programs, as reflected on the records of the City, be reviewed for propriety.

General Capital Fund

In accordance with regulations of the Local Finance Board, capital ordinances over five years old cannot finance expenditures from cash not provided from its own resources. As of the date of this report, the following ordinance, over five years old, has a deficit in cash:

Date	Ordinance Number	Deficit
6-18-02	8-02	$495,740.67

It is recommended that a certain General Capital Fund ordinance be financed through the issuance of bond anticipation notes.

Accounts Receivable

A certain accounts receivable has remained open as of June 30, 2009 on the Current Fund balance sheet and is detailed as follows:

Fund	Purpose	Amount
Current Fund	Court Restitution: Elsayed A. Elawad	$ 14,000.00

It is recommended that a certain accounts receivable item be reviewed and a determination made as to proper disposition.

Planning and Zoning Board Escrow Deposits

Comments with respect to the Planning and Zoning Board Escrow Deposits:

- Cash receipts and disbursements for Planning Board escrows were not posted to the subsidiary ledger.
- A detailed list of Planning and Zoning Board escrow deposits was not available for audit review.

The following recommendations are noted:

That all cash receipts and disbursements for Planning Board escrows be posted to the subsidiary ledger.

That a detailed list of Planning and Zoning Board escrow deposits be prepared and reconciled to master controls.

Developer's Escrow Deposits

In accordance with the provisions of N.J.S.A. 40:55D-53.1, certain escrow deposits in excess of $5,000.00 must be placed in an interest bearing bank account. Interest earnings on the account are required to be apportioned one-third to the municipality and two-thirds to the developer.

The municipality is required to notify the developer the name and address of the depository and the amount of the deposit. In addition, quarterly or monthly statements must be issued to the developer detailing the deposits, interest earnings, charges to the account and the cumulative balance of the escrow account

It was noted during the course of the audit that certain developers escrow deposits in excess of $5,000.00 were commingled with other deposits and were not placed in a separate account in accordance with the provisions of N.J.S.A. 40:55D-53.1.

It is recommended that certain developer's escrow deposits in excess of $5,000.00 be placed in an interest bearing account in accordance with the provisions of N.J.S.A. 40:55D-53.1.

Premiums on Tax Sale

A detailed list of premiums on tax sale was not available for audit review.

It is recommended that a detailed list of premiums on tax sale be prepared and reconciled to master controls.

Third Party Tax Redemptions

A detailed list of third party tax redemptions was not available for audit review.

It is recommended that a detailed list of third party tax redemptions be prepared and reconciled to master controls.

Dedication by Rider

A certain account included on the balance sheet of the General Trust Fund may be subject to the provisions of Dedication by Rider N.J.S. 40A:4-39. Specifically, this account is a health food beverage fee.

It is recommended that a resolution be adopted by the City Council requesting approval for insertion of a certain account in the Municipal Budget under the provisions of N.J.S. 40A:4-39, "Dedication by Rider".

Animal Control Trust Fund

Comments with respect to the Animal Control Trust Fund are as follows:

- The Due to State of New Jersey for Dog Licenses as of June 30, 2009 was not in agreement with fiscal year 2010 payments, detailed as follows:

Balance June 30, 2009	$ 417.00
Fiscal Year 2010 Payments	122.40
Underpayment	$ 294.60

- The State Report for October 2008 and the daily turnover slips to the Tax Collector were not available for audit review.
- Cash collections for dog licenses were not turned over to the Tax Collector within 48 hours after receipt in accordance with the provisions of N.J.S.A. 40A:5-15.
- Dog license reports reflecting license fees and amounts due to the State of New Jersey were not filed on a timely basis.

The following recommendations are noted:

That the Due to State of New Jersey Payable for Dog Licenses be reviewed and appropriate action taken as to payment or cancellation.

That all State reports and daily turnover slips for the Animal Control Trust Fund be available for audit review.

That the dog license collection procedures be reviewed to ensure compliance with the provisions of N.J.S.A. 40A:5-15.

That dog license reports be filed on a timely basis.

Street Opening Deposits

A detailed list of street opening deposits was not available for audit review.

It is recommended that a detailed list of street opening deposits be prepared and reconciled to master controls.

Outside Employment of Off-Duty Police Officers

The Governing Body, on July 2, 2002, adopted Ordinance #10-2002 establishing rules and regulations for employment of off-duty police officers from which the following is quoted:

> "(b) Prior to posting any request for services of off-duty law enforcement officers, the Police Director or his designee, shall verify that the balance in the escrow account of the person or entity requesting services is sufficient to cover the compensation and fees for the number of hours specified in the request for services. The Police Director shall not post a request for services from any person or entity unless all fees and compensation required in the manner described above have been deposited with the Township Chief Financial Officer."

During our review it was noted that several entities received service prior to depositing money with the City of Orange Township. As of June 30, 2009, there were outstanding balances of $22,968.00.

In addition to the above, the following comments are noted:

- The Dedicated Trust Fund for police services, as reflected on Exhibit B-12, does not equal a detailed list for this account, summarized as follows:

Detail List	$ 35,622.16
Dedicated Reserve	34,183.65
	$ 1,438.51

- Cash collections were not in agreement with the bank deposits, detailed as follows:

Bank Deposits	$ 432,497.80
Yearly Report	397,872.38
	$ 34,625.42

The following recommendations are noted:

That fees for the employment of off-duty police officers be collected by the City before services are rendered to ensure compliance with the provisions of Ordinance #10-2002.

That a detailed list for the outside employment of off-duty police officers be prepared on a monthly basis and reconciled to master controls.

That cash collections for the outside employment of off-duty police officers, as reflected on the yearly report, be reconciled to bank deposits.

Water and Sewer Utility

The operations and maintenance of the Water and Sewer Utility System was contracted with a third-party provider. Our review of the records of the service provider resulted in the following comments:

Water taps charged by the service provider were not approved by City ordinance. It is further noted that a portion of this fee was paid to the service provider by the City and not charged to an appropriate budget account.

A service provider is required to submit a report on the adequacy of their internal controls which is known as SAS 70 Report. The United Water Company and Utility Business Services have not submitted this report.

The following recommendations are noted:

That fees for water taps be approved by City ordinance.

That fees paid to the service provider be subject to proper budget appropriation.

That the SAS 70 Report required to be filed by the United Water Company and Utility Business Services be available for audit review.

Municipal Insurance Trust Fund

Under Statement #10 of the Governmental Accounting Standards Board, governmental entities will no longer be able to recognize "pay as you go" claim expenses as the total cost of annual claims. Effective June 15, 1994, governmental entities are required to recognize ultimate losses (if it can be reasonably measured) as an expense and a liability. Incurred but not reported (IBNR) claims, an estimate of future claims, will also have to be recognized.

The Fund is maintained by the City of Orange Township. As of June 30, 2009, there was a fund balance in the sum of $299,508.88 to provide for additional claims which may result in future years. It could not be determined, however, if the balance in this account will be sufficient to pay for the aforementioned claims. In addition to claims, administrative fees are also charged to this account. During the 2009 fiscal year, the City paid claims in the sum of $287,500.00 and administrative fees were paid in the sum of $249,679.81. Additional funds may be required by the City budget appropriations to provide for claims and administrative fees. Administrative fees paid should be in compliance with provisions of the Local Public Contract Law.

Community Development Block Grant

The following Community Development Block Grant expenditures were paid by the City which were not reimbursed by the County of Essex:

Program Year	Program	Amount
1996 - 1997	Orange Master Plan	$ 1,359.35
1996 - 1997	Reconstruction of Thomas Boulevard	2,080.93
1999 - 2000	Walsh Avenue Reconstruction	1,135.26
2000 - 2001	Reconstruction of Webster Place	8,352.50
2000 - 2001	Roadway Improvements	3,864.74
2002 - 2003	Orange Public Library	8,761.00
2003 - 2004	Hawthorne Street Reconstruction	8,088.11

It is recommended that certain accounts receivable balances from the Essex County Community Development Program be reviewed and appropriate action taken as to collection.

It is further noted that a drawdown for a 1999 program for the Cleveland Street Reconstruction Program in the sum of $682.50 was reimbursed twice by the County of Essex. This amount appears herein as an unexpended grant program.

It is recommended that certain funds received in error from the Essex County Community Development Program be refunded.

Several Community Development Block Grant bank account cancelled checks were not available for audit review.

It is recommended that all Community Development Block Grant bank account cancelled checks be available for audit review.

It is also noted that certain unexpended grant funds, as detailed on Exhibit B-19 and as reflected on City records, were not in agreement with audit balances detailed as follows:

	City Records	Audit Balance	Difference
Community Development Block Grant:			
Fiscal Year 1996:			
UMOJA House Recreational Center	$	$ 1,222.26	$ (1,222.26)
Fiscal Year 2004:			
C-Town Parking Lot Meters	53,950.00		53,950.00
Fiscal Year 2006:			
Reconstruction of Argyle Place	126,793.82	129,768.82	(2,975.00)
Fiscal Year 2007:			
Resurfacing of Berwyn Street	131,675.85	134,780.85	(3,105.00)

It is recommended that certain Community Development Block Grant programs, as reflected on records of the City, be reviewed for propriety.

Payroll Fund

As of July 1, 2004, the City of Orange Township contracted with ADP to be the third party payroll service provider. ADP has the authority to withdraw funds from City accounts and transfer these funds to their own accounts for purposes of the issuance of net payroll checks and the payment to certain agencies with regard to payroll deductions.

An audit of the service provider's payroll account was not provided to the City nor did our staff prepare such an audit. We did review certain records provided to the City. It should be noted however, that we could not verify required payments of Federal and State agencies made by the service provider.

The Local Finance Board has adopted rules and regulations regarding third-party payroll vendors which are summarized in N.J.A.C. 5:30-17 and further provides authority for local governments to hire payroll service vendors to disburse funds to payroll agencies on behalf of the local unit.

In addition, Local Finance Notice 2009-18 has offered additional safeguards with respect to third party payroll services.

Comments with respect to the Payroll Fund are as follows:

a. The Local Finance Board promulgated certain rules and regulations regarding third party payroll disbursing services. A contractual agreement must exist between the municipality and the third party payroll provider detailing certain terms and conditions as required by N.J.A.C. 5:30-17.6. A copy of this agreement with ADP was not available for audit.

b. Cash reconciliations were not prepared by City personnel.

c. A cash receipts and disbursements journal was not maintained.

d. In fiscal year 2007, cash disbursements in the sum of $28,780.72 could not be identified. This item appears herein as a deferred charge to be raised in future budgets.

e. A detailed list of due from employees, other accounts receivable, payroll deductions payable, due to employees and reserve for other deposits were not available for audit.

f. Certain accounts receivable, in the sum of $112,468.86, have not been realized as of June 30, 2009 and are detailed as follows:

- It appears ADP, the third party payroll administrator, used an incorrect rate in the preparation of Form NJ-927W, Unemployment Quarterly Report, for the tax years 2007, 2008 and 2009, resulting in an overpayment to the State of New Jersey in the sum of $85,938.48. These funds represent 3% of the taxable employee wages which are required to be held by the City in a dedicated unemployment trust fund for future claims.

- Prior year overpayments representing State Income Tax and State Unemployment in the amount of $6,425.92 and $13,191.83, respectively, were overpaid and collection of these items appears doubtful.

- There are other additional items in the sum of $6,912.63. Collection of these items appears doubtful.

g. Amounts reported on various Federal and State payroll tax forms were not in agreement with adjusted payroll analysis, as detailed in the following schedule:

	Federal and State Tax Form	Adjusted Payroll Analysis	Tax Form Over (Under)
Federal Form 941:			
Taxable Wages	$ 23,331,977.31	$ 23,307,803.55	$ 24,173.76
State Form NJ-927W:			
Taxable Wages	10,437,519.56	10,449,951.11	(12,431.55)
State Income Tax	868,978.50	869,690.55	(712.05)
State Unemployment Insurance and Family Leave Insurance	52,374.59	52,426.27	(51.68)

The following recommendations are noted:

That a contractual agreement with ADP for third party payroll services be available for audit review.

That cash reconciliations for the Payroll Fund bank account be prepared and filed on a monthly basis.

That a Payroll Fund cash receipts and disbursements journal be established and maintained.

That certain accounts receivable be reviewed and appropriate action taken as to collection or cancellation.

That a detailed list of due from employees, other accounts receivable, payroll deductions payable, due to employees and reserve for other deposits be available for audit review.

That amended NJ-927W Forms be filed with State of New Jersey for the calendar years 2007, 2008 and 2009.

That more care be exercised in the preparation of payroll tax forms.

Grant Trust Fund

General Ledger:

In accordance with regulations promulgated by the Division of Local Government Services, a general ledger accounting system is required to be maintained for all municipal funds.

It is noted that such a general ledger system was not maintained for the Grant Trust Fund.

It is recommended that a general ledger system be established and maintained for the Grant Trust Fund.

Municipal Court

A statutory report on the operations of the Municipal Court has been prepared and copies filed with the New Jersey Administrative Office of the Courts, the Division of Local Government Services, the Municipal Court and the City Clerk.

Collections of the Court are summarized as follows:

	Balance June 30, 2008	Receipts	Disbursements	Balance June 30, 2009
City Treasurer	$ 79,279.56	$ 850,671.87	$ 859,147.88	$ 70,803.55
County Treasurer	11,501.50	131,939.72	132,045.72	11,395.50
State Treasurer	32,412.82	381,927.21	384,462.03	29,878.00
Other Agencies and Sources	2,131.11	29,183.63	29,986.32	1,328.42
Bail	108,503.00	415,759.97	483,906.97	40,356.00
	$233,827.99	$ 1,809,482.40	$ 1,889,548.92	$ 153,761.47

Other comments with respect to the Municipal Court are as follows:

Amounts due to the City Treasurer as of June 30, 2009 were not in agreement with the July 2009 payment, detailed as follows:

	Balance June 30, 2009	July Payment	Under/ (Over) Payment
Due to the City	$ 70,803.55	$ 71,152.50	$ (348.95)

Certain checks have been outstanding in excess of one year in the following accounts:

	Number of Checks Outstanding	Total Amount
ATS General Account	42	$ 15,317.97
ATS Bail Account	11	349.00

Certain accounts receivable balances have remained open as of June 30, 2009, detailed as follows:

	Amount
Conditional Discharge	$ 126.00
Overpayments - Bail Account	138.00

All tickets that have been assigned must be issued within six months. On June 30, 2009, there were 854 tickets that were not issued in excess of six months.

All tickets that are issued must be properly assigned. On June 30, 2009, there were 22 tickets that were issued but not assigned.

The City of Orange Township Municipal Court maintains two checking accounts for the criminal Bail Account resulting from the conversion to the automated systems. Funds maintained in the old account could not be transferred to the new system, and as of June 30, 2009, there remained a balance of $1,000.00 in the old bail account. It is further noted that outstanding bail in this account dates to the year 2000.

The following recommendations are noted:

That payments made to the City be adjusted in the next fiscal year for a prior year overpayment.

That certain outstanding checks in the Municipal Court bank accounts be reviewed and appropriate action taken as to reissuance or cancellation.

That certain accounts receivable balances in the Municipal Court be reviewed and appropriate action taken as to collection or cancellation.

That tickets assigned but not issued in excess of six months be reviewed for proper disposition.

That follow-up procedures be implemented for tickets whether issued or assigned.

That certain unclaimed bail be reviewed for proper disposition.

Corrective Action Plan

In accordance with the requirements of the Single Audit Act and regulations of the Division of Local Government Services, a Corrective Action Plan must be prepared by the Chief Financial Officer and filed with the Division within sixty days from the date the audit is received by the Governing Body.

Although a Corrective Action Plan was prepared by the Chief Financial Officer, it was not submitted to the Division within the time period provided in the regulations.

It is recommended that the Corrective Action Plan be filed with the State of New Jersey within the time period provided in the regulations.

Status of Prior Years' Audit Recommendations

A review was performed on all prior years' recommendations and corrective action was taken on all with the exception of those recommendations marked with an asterisk.

Miscellaneous

Revenue and receipts were established and verified as to source and amount only insofar as the local records permitted.

No responsibility for reporting is assumed for liabilities arising from matters in litigation, contingent liabilities or from projects funded by Federal, State or other sources that may not be included in the City Budget as adopted or amended; not subjected to City ordinance or resolution; and, not recorded on the general books and records of the City.

Individual payments of the Local School District Tax for the fiscal year 2009 were confirmed as received by the Secretary of the Board of Education.

All sums of outstanding checks shown in cash reconciliations herein, are in agreement with the adjusted records of the City.

The Fixed Capital of the Water Utility in the sum of $8,633,725.74 is as taken from municipal records. The account does not necessarily reflect the true condition of such fixed capital (Exhibit D-14).

A report summarizing collections of Dog License Fees and remittances of State Registration Fees was prepared and filed with the New Jersey Department of Health and the Division of Local Government Services for the fiscal year 2009.

The number of areas commented upon in this report and the resulting recommendations are for the purpose of attaining a more efficient and fiscally sound operation. It is urged that effort be initiated by the Governing Body to implement the resulting recommendations.

One copy of this report was filed with the New Jersey Division of Local Government Services in the Department of Community Affairs.

A statutory synopsis of this report was prepared for publication and filed with the City Clerk.

An exit conference was held with the Chief Financial Officer.

RECOMMENDATIONS

Page numbers refer to related comments and pertinent matters discussed herein.

		Page Number Reference
*	That purchasing procedures be reviewed to ensure compliance with the Local Public Contracts Law and the Pay-to-Play Law.	190
*	That the calculation of interest on water and sewer delinquencies be in agreement with the provisions of the City resolution.	192
*	That the Tax Collector prepare and forward to the Finance Department certain tax adjustments for appropriate general ledger entry.	192
	That reports filed with the State of New Jersey for senior citizen and veteran deductions be in agreement with the Tax Collector's records.	192
*	That departmental collection procedures be reviewed for various collection officials to ensure compliance with deposit provisions of N.J.S.A. 40A:5-15.	194
*	That the Zoning Board of Adjustments, Recreation Department and the Zoning Officer exercise more care in recording deposits.	194
	That the Zoning Board of Adjustments record the date of collection in the cash receipts book.	194
*	That all fees collected by the Recreation Department be approved by ordinance adopted by the City Council.	194
*	That the cash receipts book for the Zoning Board of Adjustments, Planning Division, Alcohol Beverage Board and the Police Department be totaled on a monthly basis.	194
*	That all vouchers be included on the bill lists for approval by the Governing Body.	194
*	That the Business Registration Certificate for all vendors be available for audit review.	194
	That the Due to State of New Jersey Payable be reviewed and appropriate action taken as to payment or cancellation.	195
*	That the Chief Financial Officer continue his review of certain grants and appropriate action taken as to their disposition.	195
	That certain Federal and State Grant Programs, as reflected on records of the City, be reviewed for propriety.	195
*	That a certain General Capital Fund ordinance be financed through the issuance of bond anticipation notes.	196

		Page Number Reference
*	That a certain accounts receivable item be reviewed and a determination made as to proper disposition.	196
*	That all cash receipts and disbursements for Planning Board escrows be posted to the subsidiary ledger.	196
*	That a detailed list of Planning and Zoning Board escrow deposits be prepared and reconciled to master controls.	196
*	That certain developer's escrow deposits in excess of $5,000.00 be placed in an interest bearing account in accordance with the provisions of N.J.S.A. 40:55D-53.1.	196
	That a detailed list of premiums on tax sale be prepared and reconciled to master controls.	197
	That a detailed list of third party tax redemptions be prepared and reconciled to master controls.	197
	That a resolution be adopted by the City Council requesting approval for insertion of a certain account in the Municipal Budget under the provisions of N.J.S. 40A:4-39, "Dedication by Rider".	197
	That the Due to State of New Jersey Payable for Dog Licenses be reviewed and appropriate action taken as to payment or cancellation.	197
	That all State Reports and daily turnover slips for the Animal Control Trust Fund be available for audit review.	197
	That the dog license collection procedures be reviewed to ensure compliance with the provisions of N.J.S.A. 40A:5-15.	197
*	That dog license reports be filed on a timely basis.	197
*	That a detailed list of street opening deposits be prepared and reconciled to master controls.	198
*	That fees for the employment of off-duty police officers be collected by the City before services are rendered to ensure compliance with the provisions of Ordinance #10-2002.	198
*	That a detailed list for the outside employment of off-duty police officers be prepared on a monthly basis and reconciled to master controls.	198
*	That cash collections for the outside employment of off-duty police officers, as reflected on the yearly report, be reconciled to bank deposits.	198
*	That fees for water taps be approved by City ordinance.	199
*	That fees paid to the Water and Sewer Utility service provider be subject to proper budget appropriation.	199
*	That the SAS 70 Report required to be filed by the United Water Company and Utility Business Services be available for audit review.	199

		Page Number Reference
*	That certain accounts receivable balances from the Essex County Community Development Program be reviewed and appropriate action taken as to collection.	199
*	That certain funds received in error from the Essex County Community Development Program be refunded.	200
	That all Community Development Block Grant bank account cancelled checks be available for audit review.	200
*	That certain Community Development Block Grant programs, as reflected on records of the City, be reviewed for propriety.	200
*	That a contractual agreement with ADP for third party payroll services be available for audit review.	201
*	That cash reconciliations for the Payroll Fund bank account be prepared and filed on a monthly basis.	201
*	That a Payroll Fund cash receipts and disbursements journal be established and maintained.	201
*	That certain accounts receivable be reviewed and appropriate action taken as to collection or cancellation.	201
*	That a detailed list of due from employees, other accounts receivable, payroll deductions payable, due to employees and reserve for other deposits be available for audit review.	201
*	That amended NJ-927W Forms be filed with State of New Jersey for the calendar years 2007, 2008 and 2009.	201
	That more care be exercised in the preparation of payroll tax forms.	201
*	That a general ledger system be established and maintained for the Grant Trust Fund.	202
	Municipal Court:	
*	That payments made to the City be adjusted in the next fiscal year for a prior year overpayment.	203
*	That certain outstanding checks in the Municipal Court bank accounts be reviewed and appropriate action taken as to reissuance or cancellation.	203
*	That certain accounts receivable balances in the Municipal Court be reviewed and appropriate action taken as to collection or cancellation.	203
*	That tickets assigned but not issued in excess of six months be reviewed for proper disposition.	203

	Page Number Reference
Municipal Court: (Continued)	
* That follow-up procedures be implemented for tickets whether issued or assigned.	203
* That certain unclaimed bail be reviewed for proper disposition.	203
* That the Corrective Action Plan be filed with the State of New Jersey within the time period provided in the regulations.	203

*Repeated from prior year.

* * *

The foregoing comments and resultant recommendations are not of sufficient materiality whereby they would affect our ability to express an opinion on the financial statements taken as a whole.

We shall be pleased to confer on any questions that might arise with respect to any matters in this report and to assist in the implementation of recommendations.

We desire to express our appreciation for the assistance and courtesies rendered by the City officials and employees during the course of the examination.

Samuel Klein and Company

SAMUEL KLEIN AND COMPANY
CERTIFIED PUBLIC ACCOUNTANTS

Joseph J. Faccone

JOSEPH J. FACCONE, RMA, PA

Newark, New Jersey
January 8, 2010