

ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2009 (UNAUDITED)

<u>POPULATION LAST CENSUS</u>	10,343
<u>NET VALUATION TAXABLE 2009</u>	<u>\$1,157,697,495.00</u>
<u>MUNICODE</u>	<u>1811</u>

**FIVE DOLLAR PER DAY PENALTY IF NOT FILED BY:
COUNTIES - JANUARY 26, 2010
MUNICIPALITIES - FEBRUARY 10, 2010**

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

 BOROUGH of MANVILLE County of SOMERSET

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

	Date	Examined By:
1		Preliminary Check
2		Examined

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

Signature: 
Name and Title: Robert B. Cagnassola, R.M.A.

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

REQUIRED CERTIFICATION BY CHIEF FINANCIAL OFFICER:

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

Further, I do hereby certify that I, LORI MAJESKI , am the Chief Financial Officer, License # NO 149 , of the BOROUGH of MANVILLE County: SOMERSET and that the statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as at December 31, 2009, completely in compliance with N.J.S. 40A:5-12, as amended. I also give complete assurances as to the veracity of required information included herein, needed prior to certification by the Director of Local Government Services, including the verification of cash balances as of December 31, 2009.

Signature	
Title	CHIEF MUNICIPAL FINANCE OFFICER
Address	MUNICIPAL BUILDING, 325 N. MAIN ST. MANVILLE, NJ 08835
Phone #	908 - 725 - 9478
Fax #	908 - 231 - 8620

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

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

The undersigned *certifies* that the municipality has complied with the regulations governing revenues generated by uniform construction code fees and expenditures for construction code operations for fiscal year 2009 as required under N.J.A.C. 5:23 - 4.17.

Printed Name:

Signature:

Certificate #:

Date:

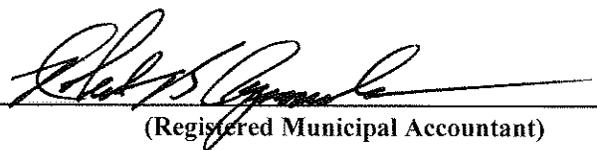
THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:

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

I have prepared the post-closing trial balances, related statements and analysis included in the accompanying Annual Financial Statement from the books of account and records made available to me by the BOROUGH of MANVILLE, as of December 31, 2009 and have applied certain agreed-upon procedures thereon as promulgated by the Division of Local Government Services, solely to assist the Chief Financial Officer in connection with the filing of the Annual Financial Statement for the year then ended as required by N.J.S. 40A:5-12, as amended.

Because the agreed-upon procedures do not constitute an examination of accounts made in accordance with generally accepted auditing standards, I do not express an opinion on any of the post-closing trial balances, related statements and analyses. In connection with the agreed-upon procedures, no matters came to my attention that caused me to believe that the Annual Financial Statement for the year ended 2009 is not in substantial compliance with the requirements of the State of New Jersey, Department of Community Affairs, Division of Local Government Services. Had I performed additional procedures or had I made an examination of the financial statements in accordance with generally accepted auditing standards, other matters might have come to my attention that would have been reported to the governing body and the Division. This Annual Financial Statement relates only to the accounts and items prescribed by the Division and does not extend to the financial statements of the municipality, taken as a whole.

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



(Registered Municipal Accountant)

SUPLEE, CLOONEY & CO.

(Firm Name)

308 EAST BROAD STREET

(Address)

WESTFIELD, N.J. 07090

(Address)

(908) 789-9300

(Phone Number)

(908) 789-8535

(Fax Number)

Certified by me:

This 19th day of January, 2010.

**MUNICIPAL BUDGET LOCAL EXAMINATION QUALIFICATION CERTIFICATION
BY
CHIEF FINANCIAL OFFICER
GROUP #3 - INELIGIBLE**

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

CERTIFICATION OF QUALIFYING MUNICIPALITY

1. The outstanding indebtedness of the previous fiscal year is not in excess of 3.5%;
2. All emergencies approved for the previous fiscal year did not exceed 3% of total appropriations;
3. The tax collection rate exceeded 90% ;
4. Total deferred charges did not equal or exceed 4% of the total tax levy;
5. There were no "procedural deficiencies" noted by the registered municipal accountant on Sheet 1a of the Annual Financial Statement; and
6. There was no operating deficit for the fiscal year.
7. The municipality did not conduct an accelerated tax sale or tax lien sale the previous fiscal year and/or does not plan to conduct one in the current year.
8. The municipality did not conduct a tax lien sale the previous fiscal year and does not plan to conduct one in the current year.
9. The current year budget does not contain a "CAP" waiver per N.J.S.A. 40A: 4-45. ee.
10. The Municipality has not applied for Extraordinary Aid for 2010.

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

Municipality _____
 Chief Financial Officer: _____
 Signature: _____
 Certificate #: _____
 Date: _____

CERTIFICATION OF NON - QUALIFYING MUNICIPALITY

The undersigned certifies that this municipality does not meet item(: 10 of the criteria above and therefore does not qualify for local examination of its Budget in accordance with N.J.A.C. 5:30-7.5.

Municipality BOROUGH OF MANVILLE
 Chief Financial Officer: _____
 Signature: LORI MAJESKI
 Certificate #: NO 149
 Date: _____

22-6002063
 Fed I.D. #
Borough of Manville
 Municipality
Somerset
 County

**Report of Federal and State Financial Assistance
Expenditures of Awards**

Fiscal Year Ending: December 31, 2009

	(1) Federal programs Expended (administered by the state)	(2) State Programs Expended	(3) Other Federal Programs Expended
TOTAL	\$ <u>795,703.29</u>	\$ <u>70,234.76</u>	\$ _____

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

- Single Audit
 Program Specific Audit
 Financial Statement Audit Performed in Accordance With
 Government Auditing Standards (Yellow Book)
 None

Note: All local governments, who are recipients of federal and state awards (financial assistance), must report the total amount of federal and state funds expended during its fiscal year and the type of audit required to comply with OMB A-133 (Revised 6/27/03) and OMB 04-04. The single audit threshold has been increased to \$500,000.00 beginning with Fiscal Years ending after 12/31/03. Expenditures are defined in section 205 of OMB A-133.

- (1) Report expenditures from federal pass-through programs received directly from state government. Federal pass-through funds can be identified by the Catalog of Federal Domestic Assistance (CFDA) number reported in the State's grant /contract agreements.
- (2) Report expenditures from state programs received directly from state government or indirectly from pass-through entities. **Exclude state aid (i.e., CMPTRA, Energy Receipts tax, etc.) since there are no compliance requirements.**
- (3) Report expenditures from federal programs received directly from the federal government or indirectly from entities other than state government.

Signature of Chief Financial Officer

Date

IMPORTANT!

READ INSTRUCTIONS

Not Applicable

INSTRUCTION

The following certification is to be used ONLY in the event there is NO municipally operated utility. If there is a utility operated by the municipality or if a "utility fund" existed on the books of account, do not sign this statement and do not remove any of the UTILITY sheets from the document.

CERTIFICATION

I hereby certify that there was no "utility fund" on the books of account and there was no utility owned and operated by the _____ of _____ County of _____ during the year 2009 and that sheets 40 to 68 are unnecessary.

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

Name: _____

Title: _____

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

NOTE:

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

MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2009

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2010 and filed with the County Board of Taxation on January 10, 2010 in accordance with the requirements of N.J.S.A. 54:4-35, was in the amount of \$ _____ .

SIGNATURE OF TAX ASSESSOR

BOROUGH OF MANVILLE

MUNICIPALITY

SOMERSET

COUNTY

**POST CLOSING
TRIAL BALANCE - CURRENT FUND**

AS AT DECEMBER 31, 2009

Title of Account	Debit	Credit
CASH	\$3,234,155.48	
CHANGE FUND	800.00	
	\$3,234,955.48	
DUE STATE OF NEW JERSEY - SENIOR CITIZENS AND VETERANS	85,098.22	
TAXES RECEIVABLE	569,484.90	
TAX TITLE LIENS	221,343.09	
MAINTENANCE LIENS	270.00	
FORECLOSED PROPERTY	163,000.00	
REVENUE ACCOUNTS RECEIVABLE	26,873.90	
INTERFUNDS:		
TRUST OTHER FUND	990.95	
ANIMAL CONTROL TRUST FUND	3,201.00	
GRANT FUND		\$104,410.82
DEFERRED CHARGES - RESERVE FOR REVALUATION	60,000.00	
APPROPRIATION RESERVES		283,541.32
ACCOUNTS PAYABLE		207,678.26
PREPAID TAXES		355,145.24
TAX OVERPAYMENTS		9,787.22
RESERVE FOR:		
SALE OF MUNICIPAL ASSETS		343.33
STATE AID - UNAPPROPRIATED		14.06
INSURANCE DAMAGE		269,348.53
		1,230,268.78 C
RESERVE FOR RECEIVABLES		985,163.84
FUND BALANCE		2,149,784.92
	\$4,365,217.54	\$4,365,217.54

(Do not crowd - add additional sheets)

MUNICIPAL PUBLIC DEFENDER CERTIFICATION

Public Law 1997, C. 256

Municipal Public Defender Expended Prior Year 2008:.....	(1)	\$	8,750.50
			<u>25%</u>
	(2)	\$	2,187.63
Municipal Public Defender Trust Cash Balance December 31, 2009:.....	(3)	\$	<u>30,874.00</u>

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

Amount in excess of the amount expended: 3 - (1 + 2) =..... \$ 19,935.87

The undersigned certifies that the municipality has complied with the regulations governing *Municipal Public Defender* as required under Public Law 1997, C. 256.

Chief Financial Officer: LORI MAJESKI

Signature: _____

Certificate #: NO 149

Date: _____

Schedule of Trust Fund Deposits and Reserves

<u>Purpose</u>	<u>Amount</u> December 31, 2008 per <u>Audit Report</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance</u> as at December 31, <u>2009</u>
1. POAA	\$ 1,033.36	\$ 262.00	\$	\$ 1,295.36
2. Weston Garage	39,152.42		39,152.42	
3. Donation - Beautification	1,934.80		1,934.80	
4. Donation - Trees	550.00			550.00
5. Public Defender	30,675.50	2,348.50	2,150.00	30,874.00
6. Fire Fines & Penalties - Fire Marshall	4,880.31	7,796.00	7,522.27	5,154.04
7. Fire Fines & Penalties - Fire Dept.	2,750.00	2,500.00		5,250.00
8. Police D.A.R.E	50.00			50.00
9. Engineering Escrow	27,888.38	17,640.00	7,958.00	37,570.38
10. Tax Collector's Premium Account	43,900.00	120,400.00	110,100.00	54,200.00
11. Tax Collector's Redemption Account		213,715.43	213,715.43	
12. SUJ	67,815.12	77,914.13	19,542.62	126,186.63
13. Recreation	54,643.37	35,037.00	33,312.55	56,367.82
14. Developer's Escrow Deposits	21,142.27	518.22	24.53	21,635.96
15. Law Enforcement Trust Fund	2,128.20	5,980.83		8,109.03
16. HUD	195,120.73	906,644.38	786,668.25	315,096.86
17. Federal Asset Forfeitures	22,363.55	11,715.77	7,667.27	26,412.05
18. Housing Assistance Trust	25,065.32	22,723.35		47,788.67
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45.				
Totals:	<u>\$ 541,093.33</u>	<u>\$ 1,425,195.61</u>	<u>\$ 1,229,748.14</u>	<u>\$ 736,540.80</u>

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

NOT APPLICABLE

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2008	RECEIPTS				Disbursements	Balance Dec. 31, 2009
		Assessments and Liens	Current Budget	Miscellaneous			
Assessment Serial Bond Issues:	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
Assessment Bond Anticipation Note Issues:	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
Other Liabilities							
Trust Surplus							
*Less Assets "Unfinanced"	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
Due Current Fund							
Due General Capital Fund							
Totals							

*Show as red figure

**POST CLOSING
TRIAL BALANCE - GENERAL CAPITAL FUND**

AS AT DECEMBER 31, 2009

Title of Account	Debit	Credit
Est. Proceeds Bonds and Notes Authorized	\$1,575,798.82	xxxxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxxxx	\$1,575,798.82
CASH	323,513.42	
GRANTS RECEIVABLE	5,309.70	
DEFERRED CHARGES TO FUTURE TAXATION:		
FUNDED	7,200,452.03	
UNFUNDED	3,575,798.82	
BOND ANTICIPATION NOTES		2,000,000.00
WASTEWATER FUND-LOCAL UNITS BOND PAYABLE		133,452.03
WASTEWATER TRUST-LOCAL UNITS BOND PAYABLE		340,000.00
SERIAL BONDS PAYABLE		6,727,000.00
CONTRACTS PAYABLE		95,655.76
CAPITAL IMPROVEMENT FUND		68,173.78
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		142,182.31
UNFUNDED		1,221,248.14
FUND BALANCE		377,361.95
	\$12,680,872.79	\$12,680,872.79
ANALYSIS OF ESTIMATED PROCEEDS		
DEFERRED CHARGES - UNFUNDED	\$3,575,798.82	
BOND ANTICIPATION NOTES	2,000,000.00	
	\$1,575,798.82	

(Do not crowd - add additional sheets)

**MUNICIPALITIES AND COUNTIES
FEDERAL AND STATE GRANTS RECEIVABLE**

Grant	Balance Jan. 1, 2009	2009 Budget Revenue Realized	Received	Unappropriated Applied	Canceled	Balance Dec. 31, 2009
Municipal Alliance Program	\$6,892.00	\$9,696.00	\$15,524.00			\$1,064.00
Office of Emergency Management		5,000.00				5,000.00
Recycling Tonnage Grant		7,624.93		\$7,624.93		
Drunk Driving Enforcement Fund		5,874.05		5,874.05		
Youth Services Program		5,000.00				5,000.00
Clean Communities Program		18,104.72	18,104.72			
DOT - Washington Avenue Section III	150,000.00		150,000.00			
Façade Improvements	33,260.00					33,260.00
SC Youth & Recreation Grant	30,000.00		14,640.00			15,360.00
Youth Services - Summer Camp		3,576.00		3,576.00		
Body Armor Replacement Fund		2,141.87		2,141.87		
Domestic Violence Grant	6,860.00					6,860.00
Pedestrian Safety Grant						
Child Passenger Safety Grant		18,480.00	18,480.00			
Click-it or Ticket		4,000.00				4,000.00
Manville Summer Adventure Challenge		6,500.00				6,500.00

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

Grant	Balance Jan. 1, 2009	Transferred from 2009		Transferred From Accounts Payable	Expended	Accounts Payable	Refunds	Balance Dec. 31, 2009
		Budget	Appropriation By 40A:4-87					
Drunk Driving Enforcement Fund	\$8,797.30	\$5,874.05		\$200.00	\$5,902.68			\$8,968.67
Municipal Alliance Program & Match	676.55	9,696.00		1,812.91	10,545.00	\$895.91		744.55
Clean Communities Program	10,786.01		\$18,104.72	2,266.08	18,595.91	933.05		11,627.85
Emergency Management Assistance Program	20,564.86			320.00	9,355.04			11,529.82
Youth Services Grant	6,719.37		5,000.00		5,139.97	1,500.00		5,079.40
SC Youth & Recreation Grant	30,000.00							30,000.00
Municipal Planning Partnership	10,000.00							10,000.00
Wal-Mart Grant - Summer Nights	1,000.00							1,000.00
Domestic Violence Grant	2,900.00							2,900.00
Body Armor Replacement Fund	10,719.39	2,141.87						12,861.26
Alcohol Education Rehabilitation	2,012.56				300.00			1,712.56
Recycling Tonnage Grant	8,700.89	7,624.93			12,605.20			3,720.62
E.D.I.P. - Facade Grant Program	10,260.00						23,000.00	33,260.00
Click It or Ticket			4,000.00		4,000.00			

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

Grant	Balance Jan. 1, 2009	Transferred from 2009 Budget Appropriations		Transferred From Accounts Payable	Expended	Accounts Payable	Refunds	Balance Dec. 31, 2009
		Budget	Appropriation By 40A:4-87					
Child Passenger Safety Grant			\$6,480.00		\$6,480.00			
Pedestrian Safety Grant		\$12,000.00			12,000.00			
Manville Summer Adventure Challenge			6,500.00					\$6,500.00
SC Girls On The Run Grant	\$5,000.00							5,000.00
Traffic Engineering Grant	6,990.00							6,990.00
Over the Limit, Under Arrest	5,000.00				5,000.00			
Office of Emergency Management		5,000.00						5,000.00
Traffic Records Diagramming Software			2,500.00		2,477.00	2,000.00	2,059.00	82.00
Youth Services - Summer Camp		3,576.00			3,476.00			100.00
N.J.SPARKS	2,933.72							2,933.72
Total	\$143,060.65	\$45,912.85	\$42,584.72	\$4,598.99	\$95,876.80	\$5,328.96	\$25,059.00	\$160,010.45

LOCAL DISTRICT SCHOOL TAX *

	Debit	Credit
Balance January 1, 2009	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85001-00	XXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2008 - 2009) 85002-00	XXXXXXXXXX	
Levy School Year July 1, 2009 - June 30, 2010	XXXXXXXXXX	
Levy Calendar Year 2009	XXXXXXXXXX	12,514,514.00
Paid	\$21,514,514.00	XXXXXXXXXX
Balance December 31, 2009	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85003-00		XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2009 - 2010) 85004-00		XXXXXXXXXX
* Not including Type I school debt service, emergency authorizations - schools, transfer to Board of Education for use of local schools.	\$21,514,514.00	\$12,514,514.00

Must include unpaid requisitions.

NOT APPLICABLE

MUNICIPAL OPEN SPACE TAX

	Debit	Credit
Balance January 1, 2009 85045-00	XXXXXXXXXX	
2009 Levy 81105-00	XXXXXXXXXX	
Interest Earned	XXXXXXXXXX	
Expended		XXXXXXXXXX
		XXXXXXXXXX
Balance December 31, 2009 85046-00		XXXXXXXXXX

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

NOT APPLICABLE

	Debit	Credit
Balance January 1, 2009	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85031-00	XXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2008 - 2009) 85032-00	XXXXXXXXXX	
Levy School Year July 1, 2009 - June 30, 2010	XXXXXXXXXX	
Levy Calendar Year 2009	XXXXXXXXXX	
Paid		XXXXXXXXXX
Balance December 31, 2009	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85033-00		XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2009 - 2010) 85034-00		XXXXXXXXXX
# Must include unpaid requisitions.		

REGIONAL HIGH SCHOOL TAX

NOT APPLICABLE

	Debit	Credit
Balance January 1, 2009	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85041-00	XXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2008 - 2009) 85042-00	XXXXXXXXXX	
Levy School Year July 1, 2009 - June 30, 2010	XXXXXXXXXX	
Levy Calendar Year 2008	XXXXXXXXXX	
Paid		XXXXXXXXXX
Balance December 31, 2009	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85043-00		XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2009 - 2010) 85044-00		XXXXXXXXXX
# Must include unpaid requisitions.		

COUNTY TAXES PAYABLE

	Debit	Credit
Balance January 1, 2009	XXXXXXXXXX	XXXXXXXXXX
County Taxes 80003-01	XXXXXXXXXX	
Due County for Added and Omitted Taxes 80003-02	XXXXXXXXXX	
2009 Levy:	XXXXXXXXXX	XXXXXXXXXX
General County 80003-03	XXXXXXXXXX	\$3,167,682.44
County Library 80003-04	XXXXXXXXXX	
County Health	XXXXXXXXXX	
County Open Space Preservation	XXXXXXXXXX	357,972.87
Due County for Added and Omitted Taxes 80003-05	XXXXXXXXXX	6,727.55
Paid	\$3,532,382.86	XXXXXXXXXX
Balance December 31, 2009	XXXXXXXXXX	XXXXXXXXXX
County Taxes		XXXXXXXXXX
Due County for Added and Omitted Taxes		XXXXXXXXXX
	\$3,532,382.86	\$3,532,382.86

NOT APPLICABLE

SPECIAL DISTRICT TAXES

	Debit	Credit
Balance January 1, 2009 80003-06	XXXXXXXXXX	
2009 Levy: (List Each Type of District Tax Separately - see Footnote)	XXXXXXXXXX	XXXXXXXXXX
Fire - 81108-00	XXXXXXXXXX	XXXXXXXXXX
Sewer - 81111-00	XXXXXXXXXX	XXXXXXXXXX
Water - 81112-00	XXXXXXXXXX	XXXXXXXXXX
Garbage - 81109-00	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
Total 2009 Levy 80003-07	XXXXXXXXXX	
Paid 80003-08		XXXXXXXXXX
Balance December 31, 2009 80003-09		XXXXXXXXXX
Footnote: Please state the number of districts in each instance.		

STATE LIBRARY AID

RESERVE FOR MAINTENANCE OF FREE PUBLIC LIBRARY WITH STATE AID

NOT APPLICABLE

		Debit	Credit
Balance January 1, 2009	80004-01	XXXXXXXXXX	
State Library Aid Received in 2009	80004-02	XXXXXXXXXX	
Expended	80004-09		XXXXXXXXXX
Balance December 31, 2009	80004-10		

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

NOT APPLICABLE

		Debit	Credit
Balance January 1, 2009	80004-03	XXXXXXXXXX	
State Library Aid Received in 2009	80004-04	XXXXXXXXXX	
Expended	80004-11		XXXXXXXXXX
Balance December 31, 2009	80004-12		

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

NOT APPLICABLE

		Debit	Credit
Balance January 1, 2009	80004-05	XXXXXXXXXX	
State Library Aid Received in 2009	80004-06	XXXXXXXXXX	
Expended	80004-13		XXXXXXXXXX
Balance December 31, 2009	80004-14		

RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

NOT APPLICABLE

		Debit	Credit
Balance January 1, 2009	80004-07	XXXXXXXXXX	
State Library Aid Received in 2009	80004-08	XXXXXXXXXX	
Expended	80004-15		XXXXXXXXXX
Balance December 31, 2009	80004-16		

STATEMENT OF GENERAL BUDGET REVENUES 2009

Source	Budget -01	Realized -02	Excess or (Deficit) -03
Surplus Anticipated 80101-	\$1,725,000.00	\$1,725,000.00	
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-			
Miscellaneous Revenue Anticipated			xxxxxxxxxx
Adopted Budget	2,978,779.55	3,070,507.81	\$91,728.26
Added by N.J. S. 40A:4-87:	42,584.72	42,584.72	xxxxxxxxxx
Total Miscellaneous Revenue Anticipated 80103-	3,021,364.27	3,113,092.53	91,728.26
Receipts from Delinquent Taxes 80104-	325,000.00	570,770.70	245,770.70
Amount to be Raised by Taxation:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(a) Local Tax for Municipal Purposes 80105-	7,947,174.30	xxxxxxxxxx	xxxxxxxxxx
(b) Addition to Local District School Tax 80106-		xxxxxxxxxx	xxxxxxxxxx
Total Amount to be Raised by Taxation 80107-	7,947,174.30	8,795,348.96	848,174.66
	\$13,018,538.57	\$14,204,212.19	\$1,185,673.62

ALLOCATION OF CURRENT TAX COLLECTIONS

		Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00		xxxxxxxxxx	\$23,417,245.82
Amount to be Raised by Taxation		xxxxxxxxxx	xxxxxxxxxx
Local District School Tax 80109-00		\$12,514,514.00	xxxxxxxxxx
Municipal Open Space Tax			xxxxxxxxxx
Regional School Tax 80119-00			xxxxxxxxxx
Regional High School Tax 80110-00			xxxxxxxxxx
County Taxes 80111-00		3,525,655.31	xxxxxxxxxx
Due County for Added and Omitted Taxes 80112-00		6,727.55	xxxxxxxxxx
Special District Taxes - Fire 80113-00			xxxxxxxxxx
Reserve for Uncollected Taxes 80114-00		xxxxxxxxxx	1,425,000.00
Deficit in Required Collection of Current Taxes (or) 80115-00		xxxxxxxxxx	
Balance for Support of Municipal Budget (or) 80116-00		8,795,348.96	xxxxxxxxxx
* Excess Non-Budget Revenue (see footnote) 80117-00			xxxxxxxxxx
* Deficit Non-Budget Revenue (see footnote) 80118-00		xxxxxxxxxx	
* These items are applicable only when there is no "Amount to be Raised by Taxation" in the "Budget" column of the statement at the top of this sheet. In such instances, any excess or deficit in the above allocation would apply to "Non-Budget Revenue" only.		\$24,842,245.82	\$24,842,245.82

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2009

2009 Budget as Adopted	80012-01	\$12,975,953.85
2009 Budget - Added by N.J.S. 40A:4-87	80012-02	42,584.72
Appropriated for 2009 (Budget Statement Item 9)	80012-03	13,018,538.57
Appropriated for 2009 by Emergency Appropriation (Budget Statement Item 9)	80012-04	
Total General Appropriations (Budget Statement Item 9)	80012-05	13,018,538.57
Add: Overexpenditures (see footnote)	80012-06	
Total Appropriations and Overexpenditures	80012-07	13,018,538.57
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	\$11,198,780.07
Paid or Charged - Reserve for Uncollected Taxes	80012-09	1,425,000.00
Reserved	80012-10	283,541.32
Total Expenditures	80012-11	12,907,321.39
Unexpended Balances Canceled (see footnote)	80012-12	\$111,217.18

FOOTNOTES - RE: OVEREXPENDITURES:

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

RE: UNEXPENDED BALANCES CANCELED:

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

SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

NOT APPLICABLE

2009 Authorizations		
N.J.S. 40A:4-46 (After adoption of Budget)		
N.J.S. 40A:4-20 (Prior to adoption of Budget)		
Total Authorizations		
Deduct Expenditures:		
Paid or Charged		
Reserved		
Total Expenditures		

RESULTS OF 2009 OPERATION

CURRENT FUND

		Debit	Credit
Excess of Anticipated Revenues:		XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated	80013-01	XXXXXXXXXX	\$91,728.26
Delinquent Tax Collections	80013-02	XXXXXXXXXX	245,770.70
		XXXXXXXXXX	
Required Collection of Current Taxes	80013-03	XXXXXXXXXX	848,174.66
Unexpended Balances of 2009 Budget Appropriations	80013-04	XXXXXXXXXX	111,217.18
Miscellaneous Revenue Not Anticipated	81113-	XXXXXXXXXX	173,761.67
Miscellaneous Revenue Not Anticipated:			
Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	XXXXXXXXXX	
Payments in Lieu of Taxes on Real Property	81120-	XXXXXXXXXX	
Reserves Canceled		XXXXXXXXXX	540.00
Unexpended Balances of 2008 Approp. Reserves	80013-05	XXXXXXXXXX	424,284.22
Prior Years Interfunds Returned in 2009	80013-06	XXXXXXXXXX	4,414.24
Accounts Payable Canceled		XXXXXXXXXX	
		XXXXXXXXXX	
		XXXXXXXXXX	
Deferred School Tax Revenue (See School Taxes, Sheets 13 & 14)		XXXXXXXXXX	XXXXXXXXXX
Balance January 1, 2009	80013-07		XXXXXXXXXX
Balance December 31, 2009	80013-08	XXXXXXXXXX	
Deficit in Anticipated Revenues:		XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated	80013-09		XXXXXXXXXX
Delinquent Tax Collections	80013-10		XXXXXXXXXX
			XXXXXXXXXX
Required Collection of Current Taxes	80013-11		XXXXXXXXXX
Interfund Advances Originating in 2009	80013-12		XXXXXXXXXX
Accounts Receivable Canceled			XXXXXXXXXX
Refund of Prior Year Revenue		18,876.74	XXXXXXXXXX
			XXXXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	XXXXXXXXXX	
Surplus Balance - To Surplus (Sheet 21)	80013-14	1,881,014.19	XXXXXXXXXX
		\$1,899,890.93	\$1,899,890.93

**SURPLUS - CURRENT FUND
YEAR 2009**

		Debit	Credit
1. Balance January 1, 2009	80014-01	XXXXXXXXXX	\$1,993,770.73
2.		XXXXXXXXXX	
3. Excess Resulting from 2009 Operations	80014-02	XXXXXXXXXX	1,881,014.19
4. Amount Appropriated in the 2009 Budget - Cash	80014-03	\$1,725,000.00	XXXXXXXXXX
5. Amount Appropriated in 2009 Budget - with Prior Writ- ten Consent of Director of Local Government Services	80014-04		XXXXXXXXXX
6.			XXXXXXXXXX
7. Balance December 31, 2009	80014-05	2,149,784.92	XXXXXXXXXX
		\$3,874,784.92	\$3,874,784.92

**ANALYSIS OF BALANCE DECEMBER 31, 2009
(FROM CURRENT FUND - TRIAL BALANCE)**

Cash	80014-06	\$3,234,955.48
Investments	80014-07	
Sub-Total		3,234,955.48
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08	1,230,268.78
Cash Surplus	80014-09	2,004,686.70
Deficit in Cash Surplus	80014-10	
Other Assets Pledged to Surplus: *		
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	80014-16	\$85,098.22
Deferred Charges #	80014-12	60,000.00
Cash Deficit #	80014-13	
Total Other Assets	80014-14	145,098.22
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS WOULD ALSO BE PLEDGED TO CASH LIABILITIES. # MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2010 BUDGET. (1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.	80014-15	\$2,149,784.92

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

(FOR MUNICIPALITIES ONLY)

CURRENT TAXES - 2009 LEVY

1. Amount of Levy as per Duplicate (Analysis)	82101-00	\$	<u>23,987,492.10</u>
or			
(Abstract of Ratables)	82113-00	\$	<u> </u>
2. Amount of Levy Special District Taxes	82102-00	\$	<u> </u>
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.	82103-00	\$	<u> </u>
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.	82104-00	\$	<u>45,685.54</u>
5a. Subtotal 2009 Levy		\$	<u>24,033,177.64</u>
5b. Reductions due to tax appeals**		\$	<u> </u>
5c. Total 2009 Levy	82106-00	\$	<u>24,033,177.64</u>
6. Transferred to Tax Title Liens	82107-00	\$	<u>11,706.80</u>
7. Transferred to Foreclosed Property	82108-00	\$	<u> </u>
8. Remitted, Abated or Canceled	82109-00	\$	<u>35,311.34</u>
9. Discount Allowed	82110-00	\$	<u> </u>
10. Collected in Cash: In 2008	82121-00	\$	<u>412,429.04</u>
In 2009 *	82122-00	\$	<u>22,792,830.65</u>
State's Share of 2009 Senior Citizens and Veteran's Deductions Allowed	82123-00	\$	<u>211,986.13</u>
Total to Line 14	82111-00	\$	<u>23,417,245.82</u>
11. Total Credits		\$	<u>23,464,263.96</u>
12. Amount Outstanding December 31, 2009	83120-00	\$	<u>568,913.68</u>
13. Percentage of Cash Collections to Total 2009 Levy, (Item 10 divided by Item 5) is			<u>97.43%</u> %
	82112-00		

Note: If municipality conducted Accelerated Tax Sale or Tax Levy Sale check here _____ **& complete sheet 22a.**

14. Calculation of Current Taxes Realized in Cash:

Total of Line 10	\$	<u>23,417,245.82</u>
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	\$	<u> </u>
To Current Taxes Realized in Cash (Sheet 17)	\$	<u>23,417,245.82</u>

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

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

* Include overpayments applied as part of 2009 collections.

** Tax appeals pursuant to RS 54:48-1 et seq approved by resolution governing body prior to
introduction of municipal budget.

ACCELERATED TAX SALE / TAX LEVY SALE - CHAPTER 99

To Calculate Underlying Tax Collection Rate For 2010

Utilize this sheet only if you conducted an accelerated Tax Sale or Tax Levy Sale pursuant to Chapter 99, P.L. 1998

NOT APPLICABLE

(1) Utilizing Accelerated Tax Sale

Total of Line 10 Collected in Cash (sheet 22).....	\$	_____
<i>LESS:</i> Proceeds from Accelerated Tax Sale.....	\$	_____
NET Cash Collected.....	\$	_____
Line 5c (sheet 22) Total 2009 Tax Levy.....	\$	_____
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is.....		_____ %

(2) Utilizing Accelerated Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22).....	\$	_____
<i>LESS:</i> Proceeds from Accelerated Tax Levy Sale.....		_____
NET Cash Collected.....	\$	_____
Line 5c (sheet 22) Total 2009 Tax Levy.....	\$	_____
Percentage of Collection Excluding Accelerated Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is.....		_____ %

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

	Debit	Credit
1. Balance January 1, 2009	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	\$66,579.83	XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	
2. Sr. Citizens Deductions Per Tax Billings	55,750.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	141,000.00	XXXXXXXXXX
4. Sr. Citizens Deductions Allowed By Tax Collector	2,250.00	XXXXXXXXXX
5. Veterans Deductions Allowed By Tax Collector	15,419.07	
6.		
7. Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXXXXX	\$2,432.94
8. Sr. Citizens Deductions Disallowed By Tax Collector 2008 Taxes	XXXXXXXXXX	
9. Received in Cash from State	XXXXXXXXXX	193,467.74
10.		
11.		
12. Balance December 31, 2009	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	85,098.22
Due To State of New Jersey		XXXXXXXXXX
	\$280,998.90	\$280,998.90

Calculation of Amount to be included on Sheet 22, Item 10-
2009 Senior Citizens and Veterans Deductions Allowed

Line 2	55,750.00
Line 3	141,000.00
Line 4	2,250.00
Line 5	15,419.07
Sub-Total	214,419.07
Less: Line 7	2,432.94
To Item 10, Sheet 22	211,986.13

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

Not Applicable		Debit	Credit
Balance January 1, 2009		xxxxxxx	
Taxes Pending Appeals		xxxxxxx	xxxxxxx
Interest Earned on Taxes Pending Appeals		xxxxxxx	xxxxxxx
Contested Amount of 2008 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)		xxxxxxx	
Interest Earned on Taxes Pending State Appeals		xxxxxxx	
2009 Budget Appropriation			
Cash Paid to Appellants (Including 5% Interest from Date of Payment)			xxxxxxx
Closed to Results of Operations (Portion of Appeal won by Municipality, Including Interest)			xxxxxxx
Balance December 31, 2009			xxxxxxx
Taxes Pending Appeals *		xxxxxxx	xxxxxxx
Interest Earned on Taxes Pending Appeals		xxxxxxx	xxxxxxx
* Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by December 31, 2009.			

Signature of Tax Collector

License #

Date

**COMPUTATION OF APPROPRIATIONS:
RESERVE FOR UNCOLLECTED TAXES AND
AMOUNT TO BE RAISED BY TAXATION
IN 2010 MUNICIPAL BUDGET**

	YEAR 2010	YEAR 2009
1. Total General Appropriations for 2009 Municipal Budget Statement item 8 (L) (Exclusive of Reserve for Uncollected Taxes) 80015-		xxxxxxxxxx
2. Local District School Tax - Actual 80016-		\$12,514,514.00
School Budget Estimate ** 80017-		xxxxxxxxxx
	Actual	
3. Vocational School Tax - Estimate * Actual		xxxxxxxxxx
	Estimate *	
4. Regional School District Tax - Estimate *		xxxxxxxxxx
5. Regional High School Tax - Actual 80018-		
School Budget Estimate * 80019-		xxxxxxxxxx
	Actual 80020-	3,532,382.86
6. County Tax Estimate * 80021-		xxxxxxxxxx
	Actual 80022-	358,656.33
7. Special District/ Open Space Taxes Estimate * 80023-		xxxxxxxxxx
8. Total General Appropriations & Other Taxes 80024-01		
9. Less: Total Anticipated Revenues from 2010 in Municipal Budget (Item 5) 80024-02		
10. Cash Required from 2010 Taxes to Support Local Municipal Budget and Other Taxes 80024-03		
11. Amount of Item 10 Divided by _____ % (820024-04) Equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22) 80024-05		
Analysis of Item 11:		
Local District School Tax (Amount Shown on Line 2 Above)		<p>* May not be stated in an amount less than "actual" Tax of 2009.</p> <p>** Must be stated in the amount of the proposed budget submitted by the Local Board of Education to the Commissioner of Education on January 15, 2010 (Chap. 136. P.L. 1978). Consideration must be given to calendar year calculation.</p>
Vocational School Tax (Amount Shown on Line 3 Above)		
Regional School District Tax (Amount Shown on Line 4 Above)		
Regional High School Tax (Amount Shown on Line 5 Above)		
County Tax (Amount Shown on Line 6 Above)		
Special District Tax (Amount Shown on Line 7 Above)		
Tax in Local Municipal Budget		
Total Amount (see Line 11)		
12. Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8 (M) (Item 11, Less Item 10) 80024-06		
<u>Computation of "Tax in Local Municipal Budget"</u>		
Item 1 - Total General Appropriations		
Item 12 - Appropriation: Reserve for Uncollected Taxes		
Sub-Total		
Less: Item 9 - Total Anticipated Revenues		
Amount to be Raised by Taxation in Municipal Budget 80024-07		

Note:
The amount of anticipated revenues (Item 9) may never exceed the total of Items 1 and 12.

ACCELERATED TAX SALE - CHAPTER 99

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

NOT APPLICABLE

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

A. Reserve for Uncollected Taxes (Sheet 25, Item 12) \$ _____

B. Reserve for Uncollected Taxes Exclusion:
 Amount Realized in Prior Year for
 Receipts from Delinquent Taxes*
 (sheet 26, Item 10) \$ _____

* NOTE: If accelerated tax sale was conducted in 2009, utilize proceeds from the December accelerated tax sale instead of entire amount realized for Receipts from Delinquent Taxes.

C. Times: % of increase of Amount to be
 Raised by Taxes over Prior Year _____ %
 ((2010 Estimated Total Levy - 2009 Total Levy) / 2009 Total Levy)

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

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

2010 Reserve for Uncollected Taxes Appropriation Calculation (Actual)

1. Subtotal General Appropriations (item 8(I) budget sheet 29) \$ _____

2. Taxes not Included in the Budget (AFS 25, items 2 thru 7) \$ _____

Total \$ _____

3. Less: Anticipated Revenues (item 5, budget sheet 11) \$ _____

4. Cash Required \$ _____

5. Total Required at _____ % (items 4+6) \$ _____

6. Reserve for Uncollected Taxes (item E above) \$ _____

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

			Debit	Credit
1. Balance, January 1, 2009			\$777,362.71	xxxxxxx
A. Taxes	83102-00	\$568,168.15	xxxxxxx	xxxxxxx
B. Tax Title Liens	83103-00	209,194.56	xxxxxxx	xxxxxxx
2. Canceled:			xxxxxxx	xxxxxxxxx
A. Taxes		83105-00	xxxxxxx	\$1,675.32
B. Tax Title Liens		83106-00	xxxxxxx	
3. Transferred to Foreclosed Tax Title Liens:			xxxxxxx	xxxxxxx
A. Taxes		83108-00	xxxxxxx	
B. Tax Title Liens		83109-00	xxxxxxx	
4. Added Taxes			5,248.88	xxxxxxx
5. Added Tax Title Liens				xxxxxxx
6. Adjustment between Taxes (Other than current year) and Tax Title Liens:			xxxxxxx	xxxxxxx
A. Taxes-Transfers to Tax Title Liens		83104-00	xxxxxxx	(1) 399.79
B. Tax Title Liens-Transfers from Taxes		83107-00	(1) 399.79	xxxxxxx
7. Balance Before Cash Payments			xxxxxxx	780,936.27
8. Totals			\$783,011.38	\$783,011.38
9. Balance Brought Down			\$780,936.27	xxxxxxx
10. Collected:			xxxxxxx	\$570,770.70
A. Taxes	83116-00	\$570,770.70	xxxxxxx	xxxxxxx
B. Tax Title Liens	83117-00		xxxxxxx	xxxxxxx
11. Interest and Costs - 2009 Tax Sale			41.94	xxxxxxx
12. 2009 Taxes Transferred to Liens			11,706.80	xxxxxxx
13. 2009 Taxes			568,913.68	xxxxxxx
14. Balance December 31, 2009			xxxxxxx	790,827.99
A. Taxes	83121-00	\$569,484.90	xxxxxxx	xxxxxxx
B. Tax Title Liens	83122-00	221,343.09	xxxxxxx	xxxxxxx
15. Totals			\$1,361,598.69	\$1,361,598.69

16. Percentage of Cash Collections to Adjusted Amount Outstanding
(Item No. 10 divided by Item No. 9) is 73.09%

17. Item No. 14 multiplied by percentage shown above is \$578,000.36 and represents the maximum amount that may be anticipated in 2009. 83125-00

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

DEFERRED CHARGES

- MANDATORY CHARGES ONLY -

CURRENT, TRUST, AND GENERAL CAPITAL FUNDS

(Do not include the emergency authorizations pursuant to N.J.S. 40A:4-55,
N.J.S. 40A:4-55.1 or N.J.S. 40A:4-55.13 listed on Sheets 29 and 30.)

Not Applicable

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

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

NOT APPLICABLE

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

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

NOT APPLICABLE

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

<u>In favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	<u>Appropriated For In Budget of 2010</u>
1. _____	_____	_____	\$ _____	\$ _____
2. _____	_____	_____	\$ _____	\$ _____
3. _____	_____	_____	\$ _____	\$ _____

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2010 DEBT SERVICE FOR BONDS
(MUNICIPAL) GENERAL CAPITAL BONDS**

		Debit	Credit	2010 Debt Service
Outstanding January 1, 2009	80033-01	xxxxxxx	\$7,538,000.00	
Issued	80033-02	xxxxxxx		
Paid	80033-03	\$811,000.00	xxxxxxx	
Outstanding, December 31, 2009	80033-04	6,727,000.00	xxxxxxx	
		\$7,538,000.00	\$7,538,000.00	
2010 Bond Maturities - General Capital Bonds			80033-05	\$ 775,000.00
2010 Interest on Bonds*		80033-06	\$276,091.25	
NOT APPLICABLE				

ASSESSMENT SERIAL BONDS

Outstanding January 1, 2009	80033-07	xxxxxxx		
Issued	80033-08	xxxxxxx		
Paid	80033-09		xxxxxxx	
Outstanding, December 31, 2009	80033-10		xxxxxxx	
2010 Bond Maturities - Assessment Bonds			80033-11	\$
2010 Interest on Bonds*		80033-12		
Total "Interest on Bonds - Debt Service" (*Items)			80033-13	\$ 276,091.25
NOT APPLICABLE				

LIST OF BONDS ISSUED DURING 2009

Purpose	2009 Maturity	Amount Issued	Date of Issue	Interest Rate
	NOT APPLICABLE			
Total				
	80033-14	80033-15		

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING
AND 2010 DEBT SERVICE FOR LOANS
(MUNICIPAL) GENERAL CAPITAL LOANS**

		Debit	Credit	2010 Debt Service
Outstanding January 1, 2009	80033-01	xxxxxxx	852,041.14	
Issued	80033-02	xxxxxxx		
Paid	80033-03	378,589.11	xxxxxxx	
Outstanding, December 31, 2009	80033-04	473,452.03	xxxxxxx	
		852,041.14	852,041.14	
2010 Loan Maturities			80033-05	\$ 228,932.77
2010 Interest on Loans			80033-06	\$ 13,290.00
Total 2010 Debt Service for Wastewater Treatment Loan			80033-13	\$ 242,222.77

INFRASTRUCTURE LOANS

NOT APPLICABLE

Outstanding January 1, 2009	80033-07	xxxxxxx		
Issued	80033-08	xxxxxxx		
Paid	80033-09		xxxxxxx	
Outstanding, December 31, 2009	80033-10		xxxxxxx	
2010 Loan Maturities			80033-11	\$
2010 Interest on Loans			80033-12	\$
Total 2010 Debt Service for _____ Loan			80033-13	\$

LIST OF LOANS ISSUED DURING 2009

NOT APPLICABLE

Purpose	2010 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				

80033-14

80033-15

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2010 DEBT SERVICE FOR BONDS**

NOT APPLICABLE

TYPE I SCHOOL TERM BONDS

		Debit	Credit	2010 Debt Service
Outstanding January 1, 2009	80034-01	xxxxxxx		
Paid	80034-03		xxxxxxx	
Outstanding, December 31, 2009	80033-04		xxxxxxx	
2010 Bond Maturities - Term Bonds	80034-04		\$	
2010 Interest on Bonds*	80034-05		\$	

NOT APPLICABLE

TYPE I SCHOOL SERIAL BONDS

Outstanding January 1, 2009	80034-06	xxxxxxx		
Issued	80034-07	xxxxxxx		
Paid	80034-08		xxxxxxx	
Outstanding, December 31, 2009	80034-09		xxxxxxx	
2010 Interest on Bonds*	80034-10		\$	
2010 Bond Maturities - Serial Bonds	80034-11		\$	
Total "Interest on Bonds - Type I School Debt Service" (*Items)	80034-12		\$	

NOT APPLICABLE

LIST OF BONDS ISSUED DURING 2009

Purpose	2010 Maturity -01	Amount Issued -02	Date of Issue	Interest Rate
Total 80035-				

NOT APPLICABLE

2010 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

		Outstanding Dec. 31, 2009	2010 Interest Requirement
1. Emergency Notes	80036-	\$ _____	\$ _____
2. Special Emergency Notes	80037-	\$ _____	\$ _____
3. Tax Anticipation Notes	80038-	\$ _____	\$ _____
4. Interest on Unpaid State and County Taxes	80039-	\$ _____	\$ _____
5. _____		\$ _____	\$ _____
6. _____		\$ _____	\$ _____

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

NOT APPLICABLE

	Purpose	Amount of Lease Obligation Outstanding Dec. 31, 2009	2010 Budget Requirement	
			For Principal	For Interest
1.				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				
11.				
12.				
13.				
14.				
15.				
16.				
17.				
Total				

GENERAL CAPITAL FUND

NOT APPLICABLE

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

		Debit	Credit
Balance January 1, 2009	80030-01	xxxxxxx	
Received from 2009 Budget Appropriations *	80030-02	xxxxxxx	
Received from 2009 Emergency Appropriations *	80030-03	xxxxxxx	
Appropriated to Finance Improvement Authorizations	80030-04		xxxxxxx
			xxxxxxx
Balance December 31, 2009	80030-05		xxxxxxx

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

Bonds and Notes	\$1,023,000.00
Capital Improvement Fund	51,400.00
	<u>\$1,074,400.00</u>

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

GENERAL CAPITAL FUND ONLY

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2009 or Prior Years
1090 - Various Public Improvements	\$1,075,000.00	\$1,023,600.00	\$51,400.00	\$51,400.00
Total 80032-00	\$1,075,000.00	\$1,023,600.00	\$51,400.00	\$51,400.00

NOTE - Where amount in column "Down Payment Provided by Ordinance" is LESS than 5% of amount in column "Total Obligations Authorized", explanation must be made part of or attached to this sheet.

GENERAL CAPITAL FUND
STATEMENT OF CAPITAL SURPLUS
YEAR - 2009

		Debit	Credit
Balance January 1, 2009	80029-01	xxxxxxx	\$428,919.62
Premium on Sale of Notes		xxxxxxx	3,080.00
Funded Improvement Authorizations Canceled		xxxxxxx	170,362.33
State Aid Received on Funded Ordinance			
Canceled Accounts Receivable			
Appropriated to Finance Improvement Authorizations	80029-02		xxxxxxx
Appropriated to 2009 Budget Revenue	80029-03	\$225,000.00	xxxxxxx
Balance December 31, 2009	80029-04	377,361.95	xxxxxxx
		\$602,361.95	\$602,361.95

NOT APPLICABLE

BONDS ISSUED WITH A COVENANT OR COVENANTS

1. Amount of Serial Bonds Issued Under Provisions of Chapter 233, P.L. 1934, chapter 268, P.L. 1934, Chapter 428, P.L. 1933 or Chapter 77, Article VI-A, P.L. 1935, with Covenant or Covenants; Outstanding December 31, 2009 \$ _____

2. Amount of Cash in Special Trust Fund as of December 31, 2009 (Note A) \$ _____

3. Amount of Bonds Issued Under Item 1 Maturing in 2010 \$ _____

4. Amount of Interest on Bonds with a Covenant - 2010 Requirement \$ _____

5. Total of 3 and 4 - Gross Appropriation \$ _____

6. Less Amount of Special Trust Fund to be Used \$ _____

7. Net Appropriation Required \$ _____

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

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

Item 5 must be shown as an item of appropriation, short extended, with Item 6 shown directly following as a deduction and with the amount of Item 7 extended into the 2009 appropriation column.

MUNICIPALITIES ONLY

IMPORTANT!!

This Sheet Must Be Completely Filled in or the Statement Will Be Considered Incomplete

(N.J.S.A. 52:27BB-55 as Amended by Chap. 211, P.L. 1981)

-
- A.
- | | | |
|---|----|----------------------|
| 1. Total Tax Levy for the Year 2009 was | \$ | <u>24,033,177.64</u> |
| 2. Amount of Item 1 Collected in 2009 (*) | \$ | <u>23,417,245.82</u> |
| 3. Seventy (70) percent of Item 1 | \$ | <u>16,823,224.35</u> |
- (*) Including prepayments and overpayments applied.
-

- B.
1. Did any maturities of bonded obligations or notes fall due during the year 2009?
Answer YES or NO YES
2. Have payments been made for all bonded obligations or notes due on or before December 31, 2009?
Answer YES or NO YES If answer is "NO" give details
-

NOTE: If answer to Item B1 is YES, then Item B2 must be answered

- C. Does the appropriation required to be included in the 2010 budget for the liquidation of all bonded obligations or notes exceed 25% of the total of appropriations for operating purposes in the budget for the years just ended? Answer YES or NO: NO
-

- D.
- | | | |
|--|--|----------|
| 1. Cash Deficit 2008 | | <u>N</u> |
| 2. 4% of 2008 Tax Levy for all purposes:
Levy -- \$ <u> </u> | | <u>O</u> |
| 3. Cash Deficit 2009 | | <u>N</u> |
| 4. 4% of 2009 Tax Levy for all purposes:
Levy -- \$ <u> </u> | | <u>E</u> |
-

E.

Unpaid	<u>2008</u>	<u>2009</u>	<u>Total</u>
1. State Taxes	\$ <u> </u>	\$ <u> </u>	\$ <u> </u>
2. County Taxes	\$ <u> </u>	\$ <u> </u>	\$ <u> </u>
3. Amounts due Special Districts	\$ <u> </u>	\$ <u> </u>	\$ <u> </u>
4. Amounts due School Districts for Regional School Tax	\$ <u> </u>	\$ <u> </u>	\$ <u> </u>

SHEETS 40 TO 68, INCLUSIVE, PERTAIN TO

UTILITIES ONLY

Note:

If no "utility fund" existed on the books of account and if no utility was owned and operated by the municipality during the year 2009, please observe instructions on Sheet 2.

ANALYSIS OF WATER UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS PLEGED TO LIABILITIES AND SURPLUS

NOT APPLICABLE

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2008	RECEIPTS			Disbursements	Balance Dec. 31, 2009
		Assessments and Liens	Operating Budget	xxxxxx		
Assessment Serial Bond Issues:	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx
Assessment Bond Anticipation Note Issues:	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx
Other Liabilities						
Trust Surplus						
*Less Assets "Unfinanced"	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx

*Show as red figure

SCHEDULE OF WATER UTILITY BUDGET - 2009

BUDGET REVENUES

NOT APPLICABLE

Source	Budget	Received in Cash	Excess or (Deficit)
Operating Surplus Anticipated	91301-		
Operating Surplus Anticipated with Consent of Director of Local Govt. Services	91302-		
Rents	91303-		
Fire Hydrant Service	91304-		
Miscellaneous	91305-		
Added by N.J.S. 40A:4-87: (List)	xxxxxxx	xxxxxxx	xxxxxxx
Subtotal			
Deficit (General Budget) **	91306-		
	91307-		

**Amount in "Received in Cash" column for "Deficit (General Budget)" and amount expended for "Surplus (General Budget)" must agree with amounts shown for such items on Sheet 45.

STATEMENT OF BUDGET APPROPRIATIONS

NOT APPLICABLE

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

FOOTNOTES: - RE: OVEREXPENDITURES:

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

RE: UNEXPENDED BALANCES CANCELED

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

STATEMENT OF 2009 OPERATION

WATER UTILITY

NOT APPLICABLE

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2009 Water Utility Budget contained either an item of revenue "Deficit (General Budget)" or an item of appropriation "Surplus (General Budget)"
Section 2 should be filled out in every case.

SECTION 1:

Revenue Realized:	XXXXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")		
Miscellaneous Revenue Not Anticipated		
2008 Appropriation Reserves Canceled*		
Total Revenue Realized		
Expenditures:	XXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXX	
Paid or Charged		
Reserved		
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Overexpenditure of Appropriation Reserves		
Total Expenditures		
Less: Deferred Charges Included In Above "Total Expenditures"		
Total Expenditures - As Adjusted		
Excess		
Budget Appropriation - Surplus (General Budget)**		
Balance of "Results of 2009 Operation"		
Remainder = ("Excess in Operations" - Sheet 46)		
Deficit		
Anticipated Revenue - Deficit (General Budget)**		
Balance of "Results of 2009 Operation"		
Remainder = ("Operating Deficit - to Trial Balance" - Sheet 46)		

SECTION 2:

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

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

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

RESULTS OF 2009 OPERATIONS - WATER UTILITY

NOT APPLICABLE

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

OPERATING SURPLUS - WATER UTILITY

NOT APPLICABLE

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

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

NOT APPLICABLE

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

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

* In the case of a "Deficit in Operating Surplus Cash",

"Other Assets" would be also pledged to cash liabilities.

SCHEDULE OF WATER UTILITY ACCOUNTS RECEIVABLE

NOT APPLICABLE

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

Balance December 31, 2009		_____

SCHEDULE OF WATER UTILITY LIENS

NOT APPLICABLE

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

DEFERRED CHARGES

- MANDATORY CHARGES ONLY -

WATER UTILITY FUND

NOT APPLICABLE

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

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

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

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

NOT APPLICABLE

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

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

NOT APPLICABLE

<u>In favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	<u>Appropriated for In Budget of Year 2010</u>
1.	_____	_____	\$ _____	_____
2.	_____	_____	\$ _____	_____
3.	_____	_____	\$ _____	_____
4.	_____	_____	\$ _____	_____

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2008 DEBT SERVICE FOR BONDS
WATER UTILITY ASSESSMENT BONDS**

NOT APPLICABLE

	Debt	Credit	2010 Debt Service
Outstanding January 1, 2009	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXX	
Outstanding December 31, 2009		XXXXXXX	
2010 Bond Maturities - Assessment Bonds			\$
2010 Interest on Bonds*		\$	

NOT APPLICABLE

WATER UTILITY CAPITAL BONDS

Outstanding January 1, 2009	XXXXXXX		
Issued	XXXXXXX		
Paid		XXXXXXX	
Outstanding, December 31, 2009		XXXXXXXXXX	
2010 Bond Maturities - Capital Bonds			\$
2010 Interest on Bonds*		\$	

NOT APPLICABLE

INTEREST ON BONDS - WATER UTILITY BUDGET

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

NOT APPLICABLE

LIST OF BONDS ISSUED DURING 2009

Purpose	2010 Maturity	Amount Issued	Date of Issue	Interest Rate

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

NOT APPLICABLE

	Debt	Credit	2010 Debt Service
Outstanding January 1, 2009	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXX	
Outstanding December 31, 2009		XXXXXXX	

2010 Loan Maturities - Assessment Loans

\$

2010 Interest on Loans*

\$

NOT APPLICABLE

WATER UTILITY CAPITAL LOANS

	Debt	Credit	2010 Debt Service
Outstanding January 1, 2009	XXXXXXX		
Issued	XXXXXXX		
Paid		XXXXXXX	
Outstanding, December 31, 2009		XXXXXXXXXX	

2010 Loan Maturities - Capital Loans

\$

2010 Interest on Loans*

\$

NOT APPLICABLE

INTEREST ON LOANS - WATER UTILITY BUDGET

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

NOT APPLICABLE

LIST OF LOANS ISSUED DURING 2009

Purpose	2010 Maturity	Amount Issued	Date of Issue	Interest Rate

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

NOT APPLICABLE

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2009	Date of Maturity	Rate of Interest	2010 Budget Requirement		Interest Computer to (Interest Date)
						For Principal	For Interest **	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
Total								

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

Important: If there is more than one utility in the municipality, identify each note.
Memo: Designate all "Capital Notes" issued under N.J.S. 40A:2-8(b) with "C". Such notes must be retired at the rate of 20% of the original amount issued annually.
 *See Sheet 33 for clarification of "Original Date of Issue".
 All notes with an original date of issue of 2005 or prior require one legal payable installment to be budgeted if it is contemplated that such notes will be renewed in 2009 or written intent of permanent financing submitted.
 **If interest on note is financed by ordinance, designate same, otherwise an amount must be included in this column.

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

NOT APPLICABLE

	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2009	Date of Maturity	Rate of Interest	2010 Budget Requirement		Interest Computed to (Insert Date)
							For Principal	For Interest **	
1.									
2.									
3.									
4.									
5.									
6.									
7.									
8.									
9.									
10.									
11.									
12.									
13.									
14.									
15.									
Total									

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

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

Utility Assessment Notes with an original date of issue of December 31, 2005 or prior must be appropriated in full in the 2009 Dedicated Utility Assessment Budget or written intent of permanent financing submitted.

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

(Do not crowd - add additional sheets)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

NOT APPLICABLE

	Purpose	Amount of Lease Obligation Outstanding Dec. 31, 2009	2010 Budget Requirement	
			For Principal	For Interest
1.				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				
11.				
12.				
13.				
14.				
15.				
16.				
17.				
	Total			

WATER UTILITY CAPITAL FUND
SCHEDULE OF CAPITAL IMPROVEMENT FUND

NOT APPLICABLE

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

NOT APPLICABLE

WATER UTILITY CAPITAL FUND
SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

RESULTS OF 2009 OPERATIONS - SEWER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXXXX	\$178,317.49
Unexpended Balances of Appropriations	XXXXXXXXXX	
Miscellaneous Revenue Not Anticipated	XXXXXXXXXX	41,552.75
Unexpended Balances of 2008 Appropriation Reserves *	XXXXXXXXXX	250,190.36
Canceled Reserve		
Deficit in Anticipated Revenue		XXXXXXXXXX
Refund of Prior Year Revenue		XXXXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXXXX	
Excess in Operations - to Operating Surplus	\$470,060.60	XXXXXXXXXX
* See restriction in amount on Sheet 45, SECTION 2	\$470,060.60	\$470,060.60

OPERATING SURPLUS - SEWER UTILITY

	Debit	Credit
Balance January 1, 2009	XXXXXXXXXX	\$344,373.10
Excess in Results of 2009 Operations	XXXXXXXXXX	470,060.60
Amount Appropriated in 2009 Budget - Cash		XXXXXXXXXX
Amount Appropriated in 2009 Budget with Prior Written Consent of Director of Local Government Services	100,000.00	XXXXXXXXXX
Anticipated as Current Fund Revenue	121,802.00	
Balance December 31, 2009	592,631.70	XXXXXXXXXX
	\$814,433.70	\$814,433.70

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

Cash		\$862,842.19
Investments		
Interfund Accounts Receivable		86.19
Subtotal		862,928.38
Deduct Cash Liabilities Marked with "C" on Trial Balance		270,296.68
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		592,631.70
Other Assets Pledged to Operating Surplus *		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2010 BUDGET.		
* In the case of a "Deficit in Operating Surplus Cash", "Other Assets" would be also pledged to cash liabilities.		\$592,631.70

SCHEDULE OF SEWER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2008		<u>\$242,698.78</u>
Increased by:		
Sewer Rents Levied		<u>2,022,441.10</u>
Decreased by:		
Collections	<u>\$2,076,317.49</u>	
Overpayments & Prepaid Applied		
Transfer to Sewer Liens	<u>200.00</u>	
Other	<u>40.00</u>	
		<u>2,076,557.49</u>
Balance December 31, 2009		<u><u>\$188,582.39</u></u>

SCHEDULE OF SEWER UTILITY LIENS

Balance December 31, 2008		<u>\$11,509.37</u>
Increased by:		
Transfers from Accounts Receivable	<u>200.00</u>	
Penalties and Costs	<u>13.44</u>	
Other		
Decreased by:		
Collections		
Other		
Balance December 31, 2009		<u><u>\$11,722.81</u></u>

Not Applicable

DEFERRED CHARGES

- MANDATORY CHARGES ONLY -

SEWER UTILITY FUND

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

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

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

Not Applicable

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

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

Not Applicable

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

<u>In favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	<u>Appropriated for In Budget of Year 2010</u>
1.	_____	_____	\$ _____	_____
2.	_____	_____	\$ _____	_____
3.	_____	_____	\$ _____	_____
4.	_____	_____	\$ _____	_____

Not Applicable

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

	Debt	Credit	2010 Debt Service
Outstanding January 1, 2009	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXX	
Outstanding December 31, 2009		XXXXXXX	
2010 Bond Maturities - Assessment Bonds			\$
2010 Interest on Bonds*		\$	

NOT APPLICABLE

SEWER UTILITY CAPITAL BONDS

Outstanding January 1, 2009	XXXXXXX		
Issued	XXXXXXX		
Paid		XXXXXXX	
Outstanding, December 31, 2009		XXXXXXX	
2010 Bond Maturities - Capital Bonds			\$
2010 Interest on Bonds*		\$	

Not Applicable

INTEREST ON BONDS - SEWER UTILITY BUDGET

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

Not Applicable

LIST OF BONDS ISSUED DURING 2009

Purpose	2010 Maturity	Amount Issued	Date of Issue	Interest Rate

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING
AND 2010 DEBT SERVICE FOR LOANS
SEWER UTILITY ASSESSMENT LOANS**

Not Applicable

	Debt	Credit	2010 Debt Service
Outstanding January 1, 2009	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXX	
Outstanding December 31, 2009		XXXXXXX	
2010 Loan Maturities - Assessment Loans			\$
2010 Interest on Loans*		\$	

Not Applicable

SEWER UTILITY CAPITAL LOANS

Outstanding January 1, 2009	XXXXXXX		
Issued	XXXXXXX		
Paid		XXXXXXX	
Outstanding, December 31, 2009		XXXXXXX	
2010 Loan Maturities - Capital Loans			\$
2010 Interest on Loans*		\$	

Not Applicable

INTEREST ON LOANS - SEWER UTILITY BUDGET

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

Not Applicable

LIST OF LOANS ISSUED DURING 2009

Purpose	2010 Maturity	Amount Issued	Date of Issue	Interest Rate

DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

NOT APPLICABLE

	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2009	Date of Maturity	Rate of Interest	2010 Budget Requirement		Interest Computed to (Insert Date)
							For Principal	For Interest **	
1.									
2.									
3.									
4.									
5.									
6.									
7.									
8.									
9.									
10.									
11.									
12.									
13.									
14.									
15.									
Total									

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

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

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

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

(Do not crowd - add additional sheets)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

NOT APPLICABLE

Purpose	Amount of Lease Obligation Outstanding Dec. 31, 2009	2010 Budget Requirement	
		For Principal	For Interest
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
15.			
16.			
17.			
Total			

SEWER UTILITY CAPITAL FUND
SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance January 1, 2009	XXXXXXXX	\$77,955.00
Received from 2009 Budget Appropriation *	XXXXXXXX	
	XXXXXXXX	
	XXXXXXXX	
	XXXXXXXX	XXXXXXXX
		XXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXX
		XXXXXXXX
Balance December 31, 2009	\$77,955.00	XXXXXXXX
	\$77,955.00	\$77,955.00

SEWER UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

NOT APPLICABLE

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

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

INSTRUCTIONS IN PREPARATION OF ANNUAL FINANCIAL STATEMENT OF 2009

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

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

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

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1c.	Municipal Budget Local Examination Certification
1d.	Report of Federal and State Financial Assistance Expenditures of Awards
2.	Instructions and Certification
3., 3a. & 3b.	Trial Balance - Current Fund
4.	Trial Balance - Public Assistance Fund
5.	Trial Balance - Federal and State Funds
6, 6a & 6c.	Trial Balance - Trust Funds / Schedule of Trust Fund Deposits & Reserves
6b.	Municipal Public Defender Certification
7.	Analysis of Trust Assessment Cash and Investments Pledged to Liabilities and Surplus
8.	Trial Balance - Capital Fund
9. & 9a.	Cash Reconciliation
10. & 10a.	Federal and State Grants Receivable
11. & 11a.	Appropriated Reserves for Federal and State Grants
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14.	Regional School Tax - Regional High School Tax
15.	County Taxes Payable - Special District Taxes
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17. & 17a.	General Budget Revenues
17.	Allocation of Current Tax Collections
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18.	Emergency Appropriations for Local District School Purposes
19.	Results of 2009 Operation - Current Fund
20.	Schedule of Miscellaneous Revenues Not Anticipated
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22a.	Accelerated Tax Sale/Tax Levy Sale Chapter 99 to Calculate Underlying Tax collection Rate for 2009
23.	Due from/to State of New Jersey for Senior Citizens and Veterans Deductions
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25.	Municipal Budget - Computation of "Reserve for Uncollected Taxes" and "Amount to be Raised by Taxation"
25a.	Accelerated Tax Sale - Chapter 99. Calculation to Utilize Proceeds in Current Budget as Deduction to Reserve for Uncollected Taxes Appropriation
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27.	Foreclosed Property; Contract Sales; Mortgage Sales
28.	Deferred Charges and List of Judgments - Current
29.	Emergency - Tax Map; Revaluation; Master Plan; Revisions and Codification of Ordinance; Drainage Maps for Flood Control; Preliminary Studies, etc. for Sanitary Sewer System, Municipal Consolidation Act; Flood or Hurricane Damage
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32.	Summary Statement of Debt Service Requirements - School Type I and Current
33.	Debt Service for Notes (Other than Assessment Notes)
34.	Debt Service for Assessment Notes
34a.	Schedule of Capital Lease Program Obligations
35., 35a., 35b.	Improvement Authorizations
36.	Capital Improvement Fund
37.	Down Payment
37.	Capital Improvements Authorized in 2009
38.	General Capital Surplus, Bond Covenants
39.	Required Information (N.J.S.A. 52:27BB-55 as amended by Chap. 211, P.L. 1981)

UTILITIES ONLY

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51. & 65.	Debt Service for Utility Assessment Notes
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52. & 66.	Improvement Authorizations (Utility Capital)
53. & 67.	Capital Improvement Fund and Down Payments
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