

# ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2009 (UNAUDITED)

<u>POPULATION LAST CENSUS</u>	42,940
<u>NET VALUATION TAXABLE 2009</u>	\$8,883,669,448.00
<u>MUNICODE</u>	1806

**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.

                     **Township**                      of                                           **Bridgewater**                      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,                      **Natasha Turchan**                     , am the Chief Financial Officer, License #                      **N-0638**                     , of the                      **Township**                      of                      **Bridgewater**                      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                      **P.O. Box 6300 - Bridgewater, N.J. 08807**

Phone #                      **908-725-3422**

Fax #                      **908-722-4977**

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

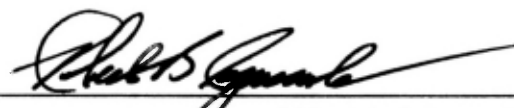
# THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:

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

I have prepared the post-closing trial balances, related statements and analysis included in the accompanying Annual Financial Statement from the books of account and records made available to me by the \_\_\_\_\_ Township of \_\_\_\_\_ Bridgewater \_\_\_\_\_, 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)

Certified by me:

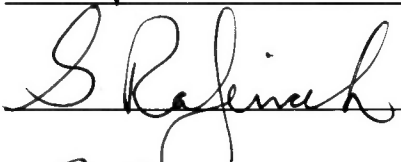
This 20th day of January, 2010.

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

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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: STEPHEN C. RONZINAK

Signature: 

Certificate #: 8587

Date: 1-25-2010

**MUNICIPAL BUDGET LOCAL EXAMINATION QUALIFICATION CERTIFICATION**

**BY  
CHIEF FINANCIAL OFFICER  
GROUP #1 - 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(s) # \_\_\_\_\_ of the criteria above and therefore does not qualify for local examination of its Budget in accordance with N.J.A.C. 5:30-7.5.

Municipality \_\_\_\_\_  
Chief Financial Officer: \_\_\_\_\_  
Signature: \_\_\_\_\_  
Certificate #: \_\_\_\_\_  
Date: \_\_\_\_\_



22-6001691  
 Fed I.D. #  
 Bridgewater  
 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>178,733.14</u>	\$ <u>619,784.17</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

1/25/2010  
 \_\_\_\_\_  
 Date

**IMPORTANT!**

**READ INSTRUCTIONS**

**INSTRUCTION**

**Not Applicable**

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.

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**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 \$ 8,696,846,384

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

**Township of Bridgewater**

\_\_\_\_\_  
MUNICIPALITY

**Somerset**

\_\_\_\_\_  
COUNTY

**POST CLOSING  
TRIAL BALANCE - CURRENT FUND**

AS AT DECEMBER 31, 2009

Title of Account	Debit	Credit
CASH - TREASURER	\$10,310,614.92	
CHANGE FUNDS	410.00	
	10,311,024.92	
DUE STATE OF NEW JERSEY - SENIOR CITIZENS AND VETERANS	143,531.87	
CURRENT YEAR TAXES RECEIVABLE	1,546,570.44	
PRIOR YEARS TAXES RECEIVABLE	4,737.91	
TAX TITLE LIENS	109,465.18	
FORECLOSED PROPERTY	422,300.00	
REVENUE ACCOUNTS RECEIVABLE	44,411.66	
INTERFUNDS:		
GRANT FUND		\$6,161.35
ASSESSMENT TRUST FUND		7,820.00
TRUST OTHER FUND		508,762.72
SEWER OPERATING FUND		27,969.32
APPROPRIATION RESERVES		1,401,521.65
ACCOUNTS PAYABLE		892,548.13
PREPAID TAXES		714,837.24
TAX OVERPAYMENTS		967,688.90
RESERVE FOR:		
DUE STATE OF NEW JERSEY - MARRIAGE LICENSES		950.00
DUE STATE OF NEW JERSEY - BURIAL PERMITS		50.00
DUE STATE OF NEW JERSEY - DCA FEES		33,600.00
TAX APPEALS		745,758.32
COUNTY TAXES PAYABLE - ADDED TAXES		201,230.63
		5,508,898.26 <b>C</b>
RESERVE FOR RECEIVABLES		2,127,485.19
FUND BALANCE		4,945,658.53
	\$12,582,041.98	\$12,582,041.98

(Do not crowd - add additional sheets)

**POST CLOSING  
 TRIAL BALANCE - SUMMARY CURRENT FUND AND  
 STATE AND FEDERAL GRANTS  
 AS AT DECEMBER 31, 2009**

Title of Account		Debit	Credit
CASH	85001	\$10,594,150.51	
DUE FROM STATE OF NEW JERSEY (C. 20, P.L. 1971)		143,531.87	
TAXES RECEIVABLE	85002	1,551,308.35	
TAX TITLE LIENS	85003	109,465.18	
FORECLOSED PROPERTY	85004	422,300.00	
OTHER RECEIVABLES	85007	50,573.01	
GRANTS RECEIVABLE	85005	1,099,554.38	
<b>TOTAL ASSETS</b>		<b>\$13,970,883.30</b>	
CASH LIABILITIES	85009		\$6,897,739.58
RESERVE FOR RECEIVABLES	85010		2,127,485.19
FUND BALANCE	85011		4,945,658.53
<b>TOTAL LIABILITIES, RESERVES &amp; FUND BALANCE</b>			<b>\$13,970,883.30</b>

(Do not crowd - add additional sheets)

**POST CLOSING  
TRIAL BALANCE - PUBLIC ASSISTANCE FUND**

ACCOUNTS #1 AND #2\*  
AS AT DECEMBER 31, 2009

Title of Account	Debit	Credit
<b>PUBLIC ASSISTANCE TRUST FUND #1</b>		
CASH	\$6,462.53	
RESERVE FOR EXPENDITURES		\$6,462.53
	\$6,462.53	\$6,462.53
<b>PUBLIC ASSISTANCE TRUST FUND #2</b>		
CASH	\$100,436.22	
RESERVE FOR EXPENDITURES		\$100,436.22
	\$100,436.22	\$100,436.22

(Do not crowd - add additional sheets)

\*To be prepared in compliance with Department of Human Services Municipal Audit Guide, Public Welfare, General Assistance Program.





**POST CLOSING  
TRIAL BALANCE - TRUST FUNDS**

(Assessment Section Must Be Separately Stated)

AS AT DECEMBER 31, 2009

Title of Account	Debit	Credit
<b>TRUST OTHER FUND</b>		
CASH	\$27,045,652.08	
DUE CURRENT FUND	508,762.72	
RESERVE FOR ACCOUNTS PAYABLE		\$273,045.12
RESERVE FOR:		
STATE UNEMPLOYMENT INSURANCE		26,209.17
OPEN SPACE DEPOSITS		16,764,868.59
TAX PREMIUMS		353,900.00
REDEMPTION OF OUTSIDE LIENS		160,554.34
COAH DEPOSITS		5,511,609.83
POLICE O/S SERVICES		110,410.58
INSPECTION FEES		716,483.95
MAINTENANCE ESCROW		23,436.14
PROFESSIONAL PLANNING FEES ESCROW		707,923.74
PERFORMANCE BONDS		2,128,310.60
LAW ENFORCEMENT TRUST		3,623.08
VARIOUS TRUST DEPOSITS		774,039.66
	<b>\$27,554,414.80</b>	<b>\$27,554,414.80</b>

(Do not crowd - add additional sheets)



# MUNICIPAL PUBLIC DEFENDER CERTIFICATION

Public Law 1997, C. 256

Municipal Public Defender Expended Prior Year 2008:.....	(1)	\$	24,350.00
			x
			25%
	(2)	\$	<u>6,087.50</u>
Municipal Public Defender Trust Cash Balance December 31, 2009:.....	(3)	\$	<u>26,310.93</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.

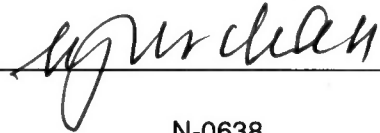
Amount in excess of the amount expended:  $3 - (1 + 2) =$ ..... \$ \_\_\_\_\_

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:

Natasha Turchan

Signature:



Certificate #:

N-0638

Date:

1/25/2010

## Schedule of Trust Fund Deposits and Reserves

<u>Purpose</u>	Amount December 31, 2008 per <u>Audit Report</u>	<u>Receipts</u>	<u>Expended</u>	Balance as at December 31, <u>2009</u>
1. <u>Wyeth Detention Basin</u>	\$ 24,000.00	\$	\$	\$ 24,000.00
2. <u>Cedar Hollow Detention Basin</u>	5,800.00			5,800.00
3. <u>Township of Bridgewater-Wells</u>	1,000.00			1,000.00
4. <u>Mitigation Fund</u>	5,838.00			5,838.00
5. <u>Hovnanian-Improvement to Milltown Road</u>	4,500.00			4,500.00
6. <u>Emergency Management</u>	4,261.20		3,100.60	1,160.60
7. <u>Met Life-Route 22 Corridor</u>	10,879.91			10,879.91
8. <u>Bridge Comm - Transit</u>	79,400.00			79,400.00
9. <u>Police Confiscated Monies</u>	3,762.42			3,762.42
10. <u>Recreation</u>	7,085.58			7,085.58
11. <u>Dare Op-Cop</u>	13,572.49	8,200.00	10,451.11	11,321.38
12. <u>Op-Cop</u>	392.75		237.00	155.75
13. <u>Impr. Vanderveer Rd - Joint Bldrs</u>	216,767.94			216,767.94
14. <u>Bridge Comm - Mall Expan. Comp.</u>	239,686.91		104,692.33	134,994.58
15. <u>Bridge Comm - Emergency Svcs.</u>	5,595.59		5,595.59	
16. <u>Bridg. Promenade - First Aid</u>	50,000.00		50,000.00	
17. <u>SJP Properties-McMurtry Easement</u>	700.00			700.00
18. <u>Penalties - Fire Dept.</u>	4,950.00	6,500.00	5,500.00	5,950.00
19. <u>Fires &amp; Penalties - Fire</u>	26,424.85	7,942.56	11,808.99	22,558.42
20. <u>Public Defender</u>	35,300.93	13,660.00	22,650.00	26,310.93
21. <u>POAA</u>	4,016.00	102.00		4,118.00
22. <u>Due To Employees-Service Awards</u>	1,344.79			1,344.79
23. <u>Town Center - Fire &amp; First Aid</u>	12,084.73			12,084.73
24. <u>North Bridge/Grove-Hines Overpass</u>	25,000.00			25,000.00
25. <u>Human Relations Committee</u>	207.45			207.45
26. <u>Police Gen. Donations</u>	4,676.02			4,676.02
27. <u>Bridg. Emerg. Services Donations</u>	9,220.31	1,500.00		10,720.31
28. <u>Snow Removal Reserve</u>	190,127.38	64,592.63	254,720.01	
29. <u>Wildlife Reflector Program</u>	10.76			10.76
30. <u>Every 15 Minutes</u>	1,730.56		964.85	765.71
31. <u>Op-Cop MLFC</u>	2,000.00			2,000.00
32. <u>Mayor's Donations</u>	2,510.00			2,510.00
33. <u>Pro Rata Sidewalk/Curb</u>	22,793.40	14,706.00	22,700.00	14,799.40
34. <u>Salary Settlements</u>	32,484.20	230,000.00	257,049.89	5,434.31
35. <u>Tree Removal Permits</u>	8,080.00	140.00	4,340.00	3,880.00
36. <u>Vanderveer Sidewalk</u>	11,590.00			11,590.00
37. <u>Finderne Sidewalk</u>	11,020.00		4,500.00	6,520.00
38. <u>Martinsville Sidewalk</u>	8,436.00		1,050.00	7,386.00
39. <u>Recreation/Made</u>	553.12			553.12
40. <u>Wellness Program</u>	8,798.55		1,860.59	6,937.96
41. <u>Animal Shelter</u>	92,500.00		92,500.00	
42. <u>Soccer</u>	74,602.07	211,678.40	223,911.03	62,369.44
43. <u>Off Tract Contribution</u>	6,000.00	15,446.15	6,000.00	15,446.15
44. <u>Trees - PSE&amp;G</u>	500.00	500.00		1,000.00
45. <u>Monument</u>		12,500.00		12,500.00
<b>Totals:</b>	<b>\$ 1,270,203.91</b>	<b>\$ 587,467.74</b>	<b>\$ 1,083,631.99</b>	<b>\$ 774,039.66</b>

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

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2008	RECEIPTS					Disbursements	Balance Dec. 31, 2009
		Assessments and Liens	Current Budget	Miscellaneous				
Assessment Serial Bond Issues:	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx
Middlebrook 79-19	\$0.18		\$170,000.00				\$170,000.00	\$0.18
Ethicon 87-20/88-7/88-24/89-30/90-10	(197.45)							(197.45)
Assessment Bond Anticipation Note Issues:	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx
Assessment Overpayments	1,000.00							1,000.00
Due Current Fund	(15,569.00)			\$15,569.00			7,820.00	(7,820.00)
Trust Surplus	37,798.74	5,232.95						43,031.69
*Less Assets "Unfinanced"	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx
Totals	\$23,032.47	\$5,232.95	\$170,000.00	\$15,569.00			\$177,820.00	\$36,014.42

Sheet 7

\*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	\$19,607,096.03	xxxxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxxxx	\$19,607,096.03
CASH	1,376,824.14	
DEFERRED CHARGES TO FUTURE TAXATION:		
FUNDED	17,974,897.65	
UNFUNDED	46,607,096.03	
BOND ANTICIPATION NOTES PAYABLE		\$27,000,000.00
SERIAL BONDS PAYABLE		15,557,000.00
INFRASTRUCTURE LOAN PAYABLE		699,690.09
GREEN ACRES LOAN PAYABLE		1,159,632.43
IMPROVEMENT AUTHORITY LOAN PAYABLE		558,575.13
RESERVE FOR CAPITAL PROJECTS		1,456,508.75
CONTRACTS PAYABLE		5,297,925.27
CAPITAL IMPROVEMENT FUND		159,323.30
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		2,409,791.46
UNFUNDED		10,942,396.22
RESERVE FOR PAYMENT OF DEBT SERVICE		389,740.00
FUND BALANCE		328,235.17
	<b>\$85,565,913.85</b>	<b>\$85,565,913.85</b>
<b>ANALYSIS OF ESTIMATED PROCEEDS</b>		
DEFERRED CHARGES - UNFUNDED	\$46,607,096.03	
LESS: BOND ANTICIPATION NOTES	27,000,000.00	
	\$19,607,096.03	

(Do not crowd - add additional sheets)

**CASH RECONCILIATION DECEMBER 31, 2009**

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current	\$239,691.93	\$10,320,892.65	\$249,969.66	\$10,310,614.92
Trust - Assessment		36,014.42		36,014.42
Trust - Animal Control		44,548.55	142.40	44,406.15
Trust - Other	1,104.08	27,167,572.44	123,024.44	27,045,652.08
Capital - General		1,449,131.43	72,307.29	1,376,824.14
Sewer - Operating	19,329.12	3,128,679.03	38,604.14	3,109,404.01
Sewer - Capital		222,023.10		222,023.10
Sewer Utility- Assessment Trust		11,432.42		11,432.42
Public Assistance** I & II	105.00	113,251.85	6,458.10	106,898.75
Grant Fund		301,652.78	18,527.19	283,125.59
<b>Total</b>	<b>\$260,230.13</b>	<b>\$42,795,198.67</b>	<b>\$509,033.22</b>	<b>\$42,546,395.58</b>

\*Includes Deposits in Transit

\*\*Be sure to include a Public Assistance Account reconciliation and trial balance if the municipality maintains such a bank account.

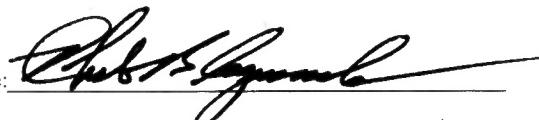
**REQUIRED CERTIFICATION**

I hereby certify that all amounts shown in the "Cash on Deposit" column on Sheet 9, 9(a) & 9(b) have been verified with the applicable bank statements, certificates, agreements or passbooks at December 31, 2009.

I also certify that all amounts, if any, shown for Investments in Savings and Loan Associations on any trial balance have been verified with the applicable passbooks at December 31, 2009.

All "Certificates of Deposit", "Repurchase Agreements" and other investments must be reported as cash and included in this certification.

**(THIS MUST BE SIGNED BY THE REGISTERED MUNICIPAL ACCOUNTANT (STATUTORY AUDITOR) OR CHIEF FINANCIAL OFFICER) depending on who prepared this Annual Financial Statement as certified to on Sheet 1 or 1(a).**

Signature: 

Title: Registered Municipal Accountant

# CASH RECONCILIATION DECEMBER 31, 2009 (Continued)

## LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

TD Bank North:	
Current Account	\$5,617,153.27
Grant Account	301,652.78
Assessment Trust	36,014.42
Animal Control Trust	44,548.55
Open Space	15,790,970.26
Police O/S Services	133,462.87
SUI	26,209.17
Trust Other	809,452.69
Law Enforcement Trust Fund	3,623.08
COAH	5,643,194.69
General Capital	1,449,131.43
Sewer Operating	3,108,821.47
Sewer Assessment	11,432.42
Sewer Capital	222,023.10
P.A.T.F. I	4,887.50
Professional Fees Escrow	755,514.41
Skylands Bank:	
Open Space	1,055,646.32
Trust Other	59,355.81
Provident Bank:	
Current	2,076,092.63
JP Morgan Chase Bank:	
Current	1,224,499.89
Sewer Operating	19,857.56

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

# CASH RECONCILIATION DECEMBER 31, 2009 (Continued)

## LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

Bank of America:	
Site Inspection	\$737,368.45
PNC Bank:	
P.A.T.F. I	1,575.03
P.A.T.F. II	106,789.32
Current	1,403,146.86
Millington Savings Bank	
Maintenance Escrow	23,449.85
Performance Escrow	2,129,324.84
<b>Total</b>	<b>\$42,795,198.67</b>

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

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

Grant	Balance Jan. 1, 2009	2009 Budget Revenue Realized	Received	Unappropriated Applied	Canceled	Balance Dec. 31, 2009
Municipal Alliance Program	\$4,990.00	\$39,673.00	\$27,602.64			\$17,060.36
Environmental Services Program - OEM	2,616.37					2,616.37
Public Health Priority Fund		9,537.00	5,098.00	\$4,439.00		
Domestic Violence		225.22		225.22		
Middlebrook Trail	25,349.70		17,026.10			8,323.60
Federal Bulletproof Vest Partnership	10,213.07	7,087.50	9,881.98			7,418.59
Office of Emergency Management		5,000.00	5,000.00			
Hazard Mitigation Grant		109,054.00	62,423.45			46,630.55
COPS Technology		150,000.00				150,000.00
Safe & Secure Communities	30,000.00	58,926.00	58,926.00			30,000.00
Drunk Driving Enforcement Fund		20,431.82		\$20,431.82		
Alcohol Education Rehabilitation Fund		7,843.21	7,843.21			
Aggressive Driver Enforcement Program	5,420.36					5,420.36
COPS Law Enforcement Technology	9.00				\$9.00	
Body Armor Replacement Fund		7,550.39		7,550.39		
Assistance to Firefighters Grant Program	37,036.00		37,036.00			
Child Passenger Safety	4,500.00		2,994.94		1,305.06	200.00



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

Grant	Balance Jan. 1, 2009	2009 Budget Revenue Realized	Received	Unappropriated Applied	Canceled	Transfer to Trust Fund	Balance Dec. 31, 2009
Over the Limit, Under Arrest	\$5,000.00	\$6,000.00	\$8,650.00		\$2,350.00		
Recycling Tonnage Grant		153,198.06	110,331.08	\$42,866.98			
Municipal Planning Partnership - Economic Development	24,920.00		24,920.00				
Municipal Planning Partnership	34,600.00		34,600.00				
Public Water Supply Contract	2,751.58						\$2,751.58
School Based Partnership	3,379.00						3,379.00
SC Youth Athletic & Recreation Facilities	4,764.39	15,000.00	14,985.00				4,779.39
County of Somerset Youth Services	5,000.00		5,000.00				
Energy Efficiency & Conservation Strategy Project		199,200.00					199,200.00
Animal Shelter Contribution		92,500.00				\$92,500.00	
Smart Future Planning		60,000.00	30,000.00				30,000.00
Tobacco Age Sale Grant		1,320.00		1,320.00			
Clean Communities Program		75,005.18	75,005.18				
Highway Traffic Safety - Safe Corridors	717.58	48,000.00	48,000.00				717.58
CDBG - Youth Development Program	13,734.00		11,550.00				2,184.00
NJ DOT - Crim Road	128,000.00						128,000.00
NJ DOT - Municipal Aid Program - Country Club Road		118,000.00					118,000.00

**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
NJ DOT - Mine & Crim Road	\$38,347.73		\$38,347.73				
NJ DOT - Municipal Aid Program - Repaving US Route 22		\$225,000.00					\$225,000.00
Challenge Grant	10,000.00	25,000.00	20,000.00				15,000.00
NJ Division on Women Grant	2,873.00						2,873.00
Buffer Zone Protection Program	826.56				\$826.56		
Open Space Partnership - Wemple Acquisition	100,000.00						100,000.00
Open Space Partnership - Handcock	200,000.00				200,000.00		
<b>TOTAL</b>	\$695,048.34	\$1,433,551.38	\$655,221.31	\$76,833.41	\$204,490.62	\$92,500.00	\$1,099,554.38

## 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	Canceled/ Transfer to Trust Fund	Balance Dec. 31, 2009
		Budget	Appropriation By 40A:4-87					
Public Health Priority Fund	\$7,939.41	\$5,098.00	\$4,439.00		\$1,008.00	\$504.00	\$93.41	\$15,871.00
Drunk Driving Enforcement Fund	2,578.72	20,431.82		\$259.95	20,201.03			3,069.46
Over The Limit, Under Arrest	2,625.00		6,000.00		4,850.00		3,775.00	
Clean Communities Program	26,273.23	58,790.06	16,215.12	7,445.57	55,280.57	6,489.49	3,215.78	43,738.14
Municipal Alliance Program & Match	9,232.39	49,591.00		1,079.06	44,174.34	15,620.11	108.00	
Alcohol Education & Rehabilitation	14,029.67		7,843.21	500.00	5,200.00	500.00		16,672.88
Start Talking Before They Start Drinking	500.00						500.00	
Body Armor Replacement Fund	13,875.50	7,550.39		1,466.63	8,741.62	7,087.02		7,063.88
Environmental Service Program - OEM	2,500.00							2,500.00
Environmental Service Program - OEM Match	2,500.00							2,500.00
Environmental Services - Middlebrook Trail				300.00		300.00		
Middlebrook Trails Construction	3,246.44							3,246.44
Middlebrook Trails	7,696.55			776.55	776.55			7,696.55
Hazard Mitigation Grant		109,054.00			67,502.37	31,637.63		9,914.00
Safe & Secure Communities and Match		169,797.00			169,797.00			
Highway Safety Grant - Safe Corridors		48,000.00			48,000.00			
Buffer Zone Protection Program	831.76						831.76	

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

Sheet 11a

Grant	Balance Jan. 1, 2009	Transferred from 2009 Budget Appropriations		Transferred From Accounts Payable	Expended	Accounts Payable	Canceled	Balance Dec. 31, 2009
		Budget	Appropriation By 40A:4-87					
Recycling Tonnage Grant	\$30,888.08	\$42,866.98	\$110,331.08			\$73,755.06		\$110,331.08
Somerset County Youth Services Commission	5,846.02			\$1,545.00	\$7,010.29			380.73
SC Youth Athletic & Recreational Facility	15,000.00		15,000.00		14,985.00		\$15.00	15,000.00
Animal Shelter Contribution		92,500.00					92,500.00	
Smart Future Planning	10,000.00	60,000.00			50,375.00	1,125.00		18,500.00
COPS Law Enforcement Technology	9.12						9.12	
COPS More	13,837.00						13,837.00	
COPS Technology			150,000.00			109,851.00		40,149.00
Domestic Violence			225.22					225.22
Office of Emergency Management	14,740.01		5,000.00		21.81	6,212.34		13,505.86
911 General Assistance	29,141.00				16,821.00	12,318.75		1.25
Federal Bulletproof Vest Program	16,919.04		7,087.50	1,466.62	8,441.58	7,087.03		9,944.55
Somerset County Open Space Partnership - Crim Road	275,000.00				275,000.00			
Open Space Partnership - Wemple Acquisition	100,000.00							100,000.00
Open Space Partnership - Challenge	200,000.00						200,000.00	
Regional Center Partnership - Garretson Road				3,087.00	3,087.00			
Regional Center Partnership - Peter Brooks	13,845.00			1,255.00		1,255.00		13,845.00

**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	Canceled	Balance Dec. 31, 2009
		Budget	Appropriation By 40A:4-87					
Regional Center Partnership - Milltown Road Sidewalks	\$41.75						\$41.75	
Stormwater Regulation	4,798.00							\$4,798.00
Municipal Planning Partnership	22,400.00				\$22,400.00			
Municipal Planning Partnership - Economic Development	0.46			\$2,714.79	2,714.79			0.46
Electronic Death Registration System	632.48				534.99			97.49
Challenge Grant - Finderne		\$25,000.00						25,000.00
Child Passenger Safety	4,500.00				3,194.94		1,305.06	
CDBG - Youth Development Program	13,734.00				11,550.00			2,184.00
Assistance to Firefighters Grant Program	37,036.00				37,036.00			
Energy Efficiency & Conservation Strategy Project			\$199,200.00			\$5,000.00		194,200.00
Pandemic Flu Preparedness	140.50						140.50	
Tobacco Age Sale Grant	3,545.00		1,320.00				2,405.00	2,460.00
Hepatitis B Inoculation Fund	2,203.00				100.00		561.00	1,542.00
NJ DOT - Mine & Crim Road	1,130.31			6,995.25	6,995.25		1,130.31	
NJ DOT - Crim Road	44,896.10			3,367.40	2,923.82			45,339.68

Sheet 11b

**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	Canceled	Balance Dec. 31, 2009
		Budget	Appropriation By 40A:4-87					
NJ DOT - Municipal Aid Program - Repaving US Route 22			\$225,000.00					\$225,000.00
NJ DOT - Municipal Aid Program - Country Club Road			118,000.00		\$780.72	\$107,500.00		9,719.28
<b>TOTAL</b>	\$954,111.54	\$688,679.25	\$865,661.13	\$32,258.82	\$889,503.67	\$386,242.43	\$320,468.69	\$944,495.95

Sheet 11c

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

Grant	Balance Jan. 1, 2009	Transferred to 2009 Budget Appropriations		Received	Applied to Receivable			Balance Dec. 31, 2009
		Budget	Appropriation By 40A:4-87					
Body Armor Replacement Fund	\$7,550.39				\$7,550.39			
Drunk Driving Enforcement Fund	20,431.82			\$26,704.94	20,431.82			\$26,704.94
Recycling Tonnage Grant	42,866.98				42,866.98			
Public Health Priority Funding	4,439.00			5,098.00	4,439.00			5,098.00
Domestic Violence	225.22				225.22			
Tobacco Age Sale Grant	1,320.00				1,320.00			
H1N1 - Swine Flu				26,300.00				26,300.00
<b>TOTAL</b>	\$76,833.41			\$58,102.94	\$76,833.41			\$58,102.94

## LOCAL DISTRICT SCHOOL TAX \*

NOT APPLICABLE

	Debit	Credit
Balance January 1, 2009	XXXXXXXX	XXXXXXXX
School Tax Payable # 85001-00	XXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2008 - 2009) 85002-00	XXXXXXXX	
Levy School Year July 1, 2009 - June 30, 2010	XXXXXXXX	
Levy Calendar Year 2009	XXXXXXXX	
Paid		XXXXXXXX
Balance December 31, 2009	XXXXXXXX	XXXXXXXX
School Tax Payable # 85003-00		XXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2009 - 2010) 85004-00		XXXXXXXX

\* Not including Type I school debt service, emergency authorizations - schools, transfer to Board of Education for use of local schools.

# Must include unpaid requisitions.

## MUNICIPAL OPEN SPACE TAX

	Debit	Credit
Balance January 1, 2009 85045-00	XXXXXXXX	\$13,143,321.65
2009 Levy 81105-00	XXXXXXXX	3,541,916.00
2009 Levy Added	XXXXXXXX	21,682.86
Prior Year Levy Added	XXXXXXXX	
Receipts	XXXXXXXX	402,488.47
Expenditures	\$344,540.39	XXXXXXXX
		XXXXXXXX
		XXXXXXXX
Balance December 31, 2009 85046-00	16,764,868.59	XXXXXXXX
	\$17,109,408.98	\$17,109,408.98



## REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

	Debit	Credit
Balance January 1, 2009	xxxxxxxx	xxxxxxxx
School Tax Payable # 85031-00	xxxxxxxx	
School Tax Deferred (Not in excess of 50% of Levy - 2008 - 2009) 85032-00	xxxxxxxx	
Levy School Year July 1, 2009 - June 30, 2010	xxxxxxxx	
Levy Calendar Year 2009	xxxxxxxx	\$103,448,998.27
Paid	\$103,448,998.27	xxxxxxxx
Balance December 31, 2009	xxxxxxxx	xxxxxxxx
School Tax Payable # 85033-00		xxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2009 - 2010) 85034-00		xxxxxxxx
# Must include unpaid requisitions.	\$103,448,998.27	\$103,448,998.27

## REGIONAL HIGH SCHOOL TAX

**NOT APPLICABLE**

	Debit	Credit
Balance January 1, 2009	xxxxxxxx	xxxxxxxx
School Tax Payable # 85041-00	xxxxxxxx	
School Tax Deferred (Not in excess of 50% of Levy - 2008 - 2009) 85042-00	xxxxxxxx	
Levy School Year July 1, 2009 - June 30, 2010	xxxxxxxx	
Levy Calendar Year 2009	xxxxxxxx	
Paid		xxxxxxxx
Balance December 31, 2009	xxxxxxxx	xxxxxxxx
School Tax Payable # 85043-00		xxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2009 - 2010) 85044-00		xxxxxxxx
# 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	\$25,599,879.28
County Library	80003-04	XXXXXXXXXX	3,513,570.84
County Health		XXXXXXXXXX	
County Open Space Preservation		XXXXXXXXXX	2,892,998.35
Due County for Added and Omitted Taxes	80003-05	XXXXXXXXXX	201,230.63
Paid		\$32,006,448.47	XXXXXXXXXX
Balance December 31, 2009		XXXXXXXXXX	XXXXXXXXXX
County Taxes			XXXXXXXXXX
Due County for Added and Omitted Taxes		201,230.63	XXXXXXXXXX
		\$32,207,679.10	\$32,207,679.10

## 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	\$2,043,347.00	XXXXXXXXXX
Sewer -	81111-00		XXXXXXXXXX
Water -	81112-00		XXXXXXXXXX
Garbage -	81109-00		XXXXXXXXXX
Municipal Open Space -	81105-00	3,541,916.00	XXXXXXXXXX
Municipal Open Space - Added		21,682.86	XXXXXXXXXX
Total 2009 Levy	80003-07	XXXXXXXXXX	\$5,606,945.86
Paid	80003-08	\$5,606,945.86	XXXXXXXXXX
Canceled	80003-09		XXXXXXXXXX
Balance December 31, 2009	80003-09		XXXXXXXXXX
Footnote: Please state the number of districts in each instance.		\$5,606,945.86	\$5,606,945.86

## STATE LIBRARY AID

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

NOT APPLICABLE

		Debit	Credit
Balance January 1, 2009	80004-01	xxxxxxxxx	
State Library Aid Received in 2009	80004-02	xxxxxxxxx	
Expended	80004-09		xxxxxxxxx
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	xxxxxxxxx	
State Library Aid Received in 2009	80004-04	xxxxxxxxx	
Expended	80004-11		xxxxxxxxx
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	xxxxxxxxx	
State Library Aid Received in 2009	80004-06	xxxxxxxxx	
Expended	80004-13		xxxxxxxxx
Balance December 31, 2009	80004-14		

### RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

NOT APPLICABLE

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

## STATEMENT OF GENERAL BUDGET REVENUES 2009

Source		Budget -01	Realized -02	Excess or (Deficit) -03
Surplus Anticipated	80101-	\$4,100,076.42	\$4,100,076.42	
Surplus Anticipated with Prior Written Consent of Director of Local Government	80102-			
Miscellaneous Revenue Anticipated				xxxxxxxxxx
Adopted Budget		15,187,483.46	15,393,149.90	\$205,666.44
Added by N.J. S. 40A:4-87: (List on 17a)		865,661.13	865,661.13	xxxxxxxxxx
Total Miscellaneous Revenue Anticipated	80103-	\$16,053,144.59	\$16,258,811.03	\$205,666.44
Receipts from Delinquent Taxes	80104-	450,211.76	1,114,908.22	664,696.46
Amount to be Raised by Taxation:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(a) Local Tax for Municipal Purposes	80105-	18,767,083.56	xxxxxxxxxx	xxxxxxxxxx
(b) Addition to Local District School Tax	80106-		xxxxxxxxxx	xxxxxxxxxx
Total Amount to be Raised by Taxation	80107-	18,767,083.56	19,885,668.87	1,118,585.31
		\$39,370,516.33	\$41,359,464.54	\$1,988,948.21

## ALLOCATION OF CURRENT TAX COLLECTIONS

		Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	80108-00	xxxxxxxxxx	\$159,249,292.10
Amount to be Raised by Taxation		xxxxxxxxxx	xxxxxxxxxx
Local District School Tax	80109-00		xxxxxxxxxx
Municipal Open Space Tax		\$3,563,598.86	xxxxxxxxxx
Regional School Tax	80119-00	103,448,998.27	xxxxxxxxxx
Regional High School Tax	80110-00		xxxxxxxxxx
County Taxes	80111-00	32,006,448.47	xxxxxxxxxx
Due County for Added and Omitted Taxes	80112-00	201,230.63	xxxxxxxxxx
Special District Taxes - Fire	80113-00	2,043,347.00	xxxxxxxxxx
Reserve for Uncollected Taxes	80114-00	xxxxxxxxxx	1,900,000.00
Deficit in Required Collection of Current Taxes (or)	80115-00	xxxxxxxxxx	
Balance for Support of Municipal Budget (or)	80116-00	19,885,668.87	xxxxxxxxxx
* Excess Non-Budget Revenue (see footnote)	80117-00		xxxxxxxxxx
* Deficit Non-Budget Revenue (see footnote)	80118-00	xxxxxxxxxx	
		\$161,149,292.10	\$161,149,292.10

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

**STATEMENT OF GENERAL BUDGET REVENUES 2009**  
(Continued)

**Miscellaneous Revenues Anticipated: Added By N.J.S. 40A:4-87**

Source	Budget	Realized	Excess or Deficit
Public Health Priority Fund	\$4,439.00	\$4,439.00	
Tobacco Age of Sale Enforcement Program	1,320.00	1,320.00	
Domestic Violence Training Program	225.22	225.22	
Clean Communities Program	16,215.12	16,215.12	
Municipal Aid Program - Country Club Road, Phase II	118,000.00	118,000.00	
Municipal Aid Program - Repaving US Route 22	225,000.00	225,000.00	
Drunk Driving Over the Limit Under Arrest	6,000.00	6,000.00	
Energy Efficiency & Conservation Strategy Project	199,200.00	199,200.00	
Emergency Management	5,000.00	5,000.00	
Alcohol Education & Rehabilitation Program	7,843.21	7,843.21	
Federal Bulletproof Vest Partnership	7,087.50	7,087.50	
COPS Technology	150,000.00	150,000.00	
2008 Youth Athletic and Recreation Grant	15,000.00	15,000.00	
Recycling Tonnage	110,331.08	110,331.08	
<b>Total To Sheet 17</b>	<b>\$865,661.13</b>	<b>\$865,661.13</b>	

## STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2009

2009 Budget as Adopted	80012-01	\$38,504,855.20
2009 Budget - Added by N.J.S. 40A:4-87	80012-02	865,661.13
Appropriated for 2009 (Budget Statement Item 9)	80012-03	39,370,516.33
Appropriated for 2009 by Emergency Appropriation (Budget Statement Item 9)	80012-04	
<b>Total General Appropriations (Budget Statement Item 9)</b>	<b>80012-05</b>	<b>39,370,516.33</b>
Add: Overexpenditures (see footnote)	80012-06	
<b>Total Appropriations and Overexpenditures</b>	<b>80012-07</b>	<b>39,370,516.33</b>
<b>Deduct Expenditures:</b>		
Paid or Charged [Budget Statement Item (L)]	80012-08	\$36,036,966.91
Paid or Charged - Reserve for Uncollected Taxes	80012-09	1,900,000.00
Reserved	80012-10	1,401,521.65
<b>Total Expenditures</b>	<b>80012-11</b>	<b>39,338,488.56</b>
<b>Unexpended Balances Canceled (see footnote)</b>	<b>80012-12</b>	<b>\$32,027.77</b>

**FOOTNOTES - RE: OVEREXPENDITURES:**

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

**RE: UNEXPENDED BALANCES CANCELED:**

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

## SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

**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)		
<b>Total Authorizations</b>		
<b>Deduct Expenditures:</b>		
Paid or Charged		
Reserved		
<b>Total Expenditures</b>		

# RESULTS OF 2009 OPERATION

## CURRENT FUND

		Debit	Credit
Excess of Anticipated Revenues:		XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated	80013-01	XXXXXXXXXX	\$205,666.44
Delinquent Tax Collections	80013-02	XXXXXXXXXX	664,696.46
		XXXXXXXXXX	
Required Collection of Current Taxes	80013-03	XXXXXXXXXX	1,118,585.31
Unexpended Balances of 2009 Budget Appropriations	80013-04	XXXXXXXXXX	32,027.77
Miscellaneous Revenue Not Anticipated	81113-	XXXXXXXXXX	345,469.33
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	280,843.69
Unexpended Balances of 2008 Approp. Reserves	80013-05	XXXXXXXXXX	857,915.30
Prior Years Interfunds Returned in 2009	80013-06	XXXXXXXXXX	13,239.90
Accounts Payable Canceled		XXXXXXXXXX	
		XXXXXXXXXX	
Misc Accounts Receivable Returned		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
Required Collection of Current Taxes	80013-11		XXXXXXXXXX
Refund of Prior Year Revenues		\$63,359.07	XXXXXXXXXX
Interfund Advances Originating in 2009	80013-12		XXXXXXXXXX
Accounts Receivable Canceled		204,490.62	XXXXXXXXXX
Miscellaneous Accounts Receivable			XXXXXXXXXX
			XXXXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	XXXXXXXXXX	
Surplus Balance - To Surplus (Sheet 21)	80013-14	3,250,594.51	XXXXXXXXXX
		\$3,518,444.20	\$3,518,444.20

**SCHEDULE OF MISCELLANEOUS REVENUES  
NOT ANTICIPATED**

Source	Amount Realized
JIF Award	\$655.80
Refund of Prior Year Expenses	11,193.83
COAH Rent	1,440.00
Senior Citizens and Veterans Administrative Fee	8,260.05
Police Outside Overtime Administrative Fee	83,344.11
Police Outside Overtime Car Usage	43,047.50
DMV Inspections	6,632.50
Senior Dues	1,395.00
Miscellaneous	147,400.33
Interest on Assessments	304.74
Township Escrow Fees	6,514.69
Bad Check Fees	1,120.00
Junk Sale	18,949.64
Refuse Revenue	6,360.00
Bid Specs	2,050.00
Tax Collector	597.24
Property Maintenance	6,203.90
<b>Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)</b>	<b>\$345,469.33</b>



**SURPLUS - CURRENT FUND  
YEAR 2009**

		Debit	Credit
1. Balance January 1, 2009	80014-01	xxxxxxxxxx	\$5,795,140.44
2.		xxxxxxxxxx	
3. Excess Resulting from 2009 Operations	80014-02	xxxxxxxxxx	3,250,594.51
4. Amount Appropriated in the 2009 Budget - Cash	80014-03	\$4,100,076.42	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	4,945,658.53	xxxxxxxxxx
		<b>\$9,045,734.95</b>	<b>\$9,045,734.95</b>

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

Cash	80014-06	\$10,311,024.92
Investments	80014-07	
Sub-Total		10,311,024.92
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08	5,508,898.26
Cash Surplus	80014-09	4,802,126.66
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	\$143,531.87
Deferred Charges #	80014-12	
Cash Deficit #	80014-13	
Total Other Assets	80014-14	143,531.87
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS WOULD ALSO BE PLEDGED TO CASH LIABILITIES.	80014-15	\$4,945,658.53

# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2010 BUDGET.  
(1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

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

(FOR MUNICIPALITIES ONLY)

**CURRENT TAXES - 2009 LEVY**

1. Amount of Levy as per Duplicate (Analysis) or (Abstract of Ratables)	82101-00	\$	<u>159,890,088.04</u>
	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>1,016,242.47</u>
5a. Subtotal 2009 Levy		\$	<u>160,906,330.51</u>
5b. Reductions due to tax appeals**		\$	<u>                                    </u>
5c. Total 2009 Levy	82106-00	\$	<u>160,906,330.51</u>
6. Transferred to Tax Title Liens	82107-00	\$	<u>5,216.59</u>
7. Transferred to Foreclosed Property	82108-00	\$	<u>                                    </u>
8. Remitted, Abated or Canceled	82109-00	\$	<u>105,251.38</u>
9. Discount Allowed	82110-00	\$	<u>                                    </u>
10. Collected in Cash: In 2008	82121-00	\$	<u>699,033.73</u>
In 2009 *	82122-00	\$	<u>158,130,323.95</u>
State's Share of 2009 Senior Citizens and Veteran's Deductions Allowed	82123-00	\$	<u>419,934.42</u>
Total to Line 14	82111-00	\$	<u>159,249,292.10</u>
11. Total Credits		\$	<u>159,359,760.07</u>
12. Amount Outstanding December 31, 2009	83120-00	\$	<u>1,546,570.44</u>
13. Percentage of Cash Collections to Total 2009 Levy, (Item 10 divided by Item 5) is			<u>98.97%</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>159,249,292.10</u>
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	\$	<u>                                    </u>
To Current Taxes Realized in Cash (Sheet 17)	\$	<u>159,249,292.10</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 2009

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)..... \$ \_\_\_\_\_

LESS: 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..... \_\_\_\_\_

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### (2) Utilizing Accelerated Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22)..... \$ \_\_\_\_\_

LESS: 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**

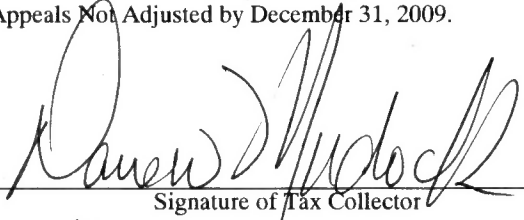
	Debit	Credit
1. Balance January 1, 2009	xxxxxxxxxx	xxxxxxxxxx
Due From State of New Jersey	\$136,599.74	xxxxxxxxxx
Due To State of New Jersey	xxxxxxxxxx	
2. Sr. Citizens Deductions Per Tax Billings	80,000.00	xxxxxxxxxx
3. Veterans Deductions Per Tax Billings	336,250.00	xxxxxxxxxx
4. Sr.Citizens Deductions Allowed By Tax Collector	2,500.00	xxxxxxxxxx
5. Veterans Deductions Allowed By Tax Collector	3,250.00	
6.		
7. Sr. Citizens Deductions Disallowed By Tax Collector	xxxxxxxxxx	\$2,065.58
8. Sr. Citizens Deductions Disallowed By Tax Collector 2008 Taxes	xxxxxxxxxx	
9. Received in Cash from State	xxxxxxxxxx	413,002.29
10.		
11.		
12. Balance December 31, 2009	xxxxxxxxxx	xxxxxxxxxx
Due From State of New Jersey	xxxxxxxxxx	143,531.87
Due To State of New Jersey		xxxxxxxxxx
	\$558,599.74	\$558,599.74

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

Line 2	<u>\$80,000.00</u>
Line 3	<u>\$336,250.00</u>
Line 4	<u>\$2,500.00</u>
Line 5	<u>\$3,250.00</u>
Sub-Total	<u>\$422,000.00</u>
Less: Line 7	<u>\$2,065.58</u>
To Item 10, Sheet 22	<u>\$419,934.42</u>

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

		Debit	Credit
Balance January 1, 2009		xxxxxxx	\$745,758.32
Taxes Pending Appeals	\$745,758.32	xxxxxxx	xxxxxxx
Interest Earned on Taxes Pending Appeals		xxxxxxx	xxxxxxx
Contested Amount of 2009 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) Closed to Results of Operations (Portion of Appeal won by Municipality, Including Interest)			xxxxxxx
Balance December 31, 2009		745,758.32	xxxxxxx
Taxes Pending Appeals *	\$745,758.32	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.		\$745,758.32	\$745,758.32

  
Signature of Tax Collector

# 1429  
License #

1/25/10  
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 2010 Municipal Budget Statement item 8 (L) (Exclusive of Reserve for Uncollected Taxes) 80015-			xxxxxxxxxx
2. Local District School Tax - Actual 80016-			
School Budget Estimate ** 80017-			xxxxxxxxxx
3. Vocational School Tax - Actual			
Estimate * 80017-			xxxxxxxxxx
			\$103,448,998.27
4. Regional School District Tax - Actual			
Estimate * 80017-			xxxxxxxxxx
5. Regional High School Tax - Actual 80018-			
School Budget Estimate * 80019-			xxxxxxxxxx
			32,006,448.47
6. County Tax Actual 80020-			
Estimate * 80021-			xxxxxxxxxx
			3,563,598.86
7. Special District/ Open Space Taxes Actual 80022-			
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			
Computation of "Tax in Local Municipal Budget"			
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 rev-  
enues (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(f) 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			\$1,234,615.28	xxxxxxx
A. Taxes	83102-00	\$1,130,804.44	xxxxxxx	xxxxxxx
B. Tax Title Liens	83103-00	103,810.84	xxxxxxx	xxxxxxx
2. Canceled:			xxxxxxx	xxxxxxxxxx
A. Taxes		83105-00	xxxxxxx	\$24,469.19
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		83110-00	13,748.63	xxxxxxx
5. Added Tax Title Liens		83111-00		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) 437.75
B. Tax Title Liens-Transfers from Taxes		83107-00	(1) 437.75	xxxxxxx
7. Balance Before Cash Payments			xxxxxxx	1,223,894.72
8. Totals			\$1,248,801.66	\$1,248,801.66
9. Balance Brought Down			\$1,223,894.72	xxxxxxx
10. Collected:			xxxxxxx	\$1,114,908.22
A. Taxes	83116-00	\$1,114,908.22	xxxxxxx	xxxxxxx
B. Tax Title Liens	83117-00		xxxxxxx	xxxxxxx
11. Interest and Costs - 2009 Tax Sale		83118-00		xxxxxxx
12. 2009 Taxes Transferred to Liens		83119-00	5,216.59	xxxxxxx
13. 2009 Taxes		83123-00	1,546,570.44	xxxxxxx
14. Balance December 31, 2009			xxxxxxx	1,660,773.53
A. Taxes	83121-00	\$1,551,308.35	xxxxxxx	xxxxxxx
B. Tax Title Liens	83122-00	109,465.18	xxxxxxx	xxxxxxx
15. Totals			\$2,775,681.75	\$2,775,681.75

16. Percentage of Cash Collections to Adjusted Amount Outstanding  
(Item No. 10 divided by Item No. 9) is 91.10%

17. Item No. 14 multiplied by percentage shown above is \$1,512,883.44 and represents the maximum amount that may be anticipated in 2010. 83125-00

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.



**SCHEDULE OF FORECLOSED PROPERTY  
(PROPERTY ACQUIRED BY TAX TITLE LIEN LIQUIDATION)**

		Debit	Credit
1. Balance, January 1, 2009	84101-00	\$422,300.00	xxxxxxx
2. Foreclosed or Deeded in 2009		xxxxxxx	xxxxxxx
3. Tax Title Liens	84103-00		xxxxxxx
4. Taxes Receivable	84104-00		xxxxxxx
5A.	84102-00		xxxxxxx
5B.	84105-00	xxxxxxx	
6. Adjustment to Assessed Valuation	84106-00		xxxxxxx
7. Adjustment to Assessed Valuation	84107-00	xxxxxxx	
8. Sales		xxxxxxx	xxxxxxx
9. Cash *	84109-00	xxxxxxx	
10. Contract	84110-00	xxxxxxx	
11. Mortgage	84111-00	xxxxxxx	
12. Loss on Sales	84112-00	xxxxxxx	
13. Gain on Sales	84113-00		xxxxxxx
14. Balance December 31, 2009	84114-00	xxxxxxx	\$422,300.00
		\$422,300.00	\$422,300.00

**CONTRACT SALES**

NOT APPLICABLE

		Debit	Credit
15. Balance January 1, 2009	84115-00		xxxxxxx
16. 2009 Sales from Foreclosed Property	84116-00		xxxxxxx
17. Collected *	84117-00	xxxxxxx	
18.	84118-00	xxxxxxx	
19. Balance December 31, 2009	84119-00	xxxxxxx	

**MORTGAGE SALES**

NOT APPLICABLE

		Debit	Credit
20. Balance January 1, 2009	84120-00		xxxxxxx
21. 2009 Sales from Foreclosed Property	84121-00		xxxxxxx
22. Collected *	84122-00	xxxxxxx	
23.	84123-00	xxxxxxx	
24. Balance December 31, 2009	84124-00	xxxxxxx	

Analysis of Sale of Property:

\* Total Cash Collected in 2009 84125-00

Realized in 2009 Budget \_\_\_\_\_

To Results of Operations (Sheet 19) \_\_\_\_\_

**DEFERRED CHARGES**

**- MANDATORY CHARGES ONLY -**

**CURRENT, TRUST, AND GENERAL CAPITAL FUNDS**

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

**NOT APPLICABLE**

<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 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. _____	_____	_____	\$ _____	\$ _____

NOT APPLICABLE

N.J.S. 40A:4-53 SPECIAL EMERGENCY -

TAX MAP; REVALUATION; MASTER PLAN; REVISION AND CODIFICATION OF ORDINANCES; DRAINAGE MAPS FOR FLOOD CONTROL; PRELIMINARY ENGINEERING STUDIES. ETC. FOR SANITARY SEWER SYSTEM; MUNICIPAL CONSOLIDATION ACT; FLOOD OR HURRICANE DAMAGE.

Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount Authorized*	Balance Dec. 31, 2008	REDUCED IN 2009		Balance Dec. 31, 2009
					By 2009 Budget	Canceled by Resolution	
Totals							

80025-00                      80026-00

It is hereby certified that all outstanding "Special Emergency" appropriations have been adopted by the governing in full compliance with N.J.S. 40A: 4-53 et seq. and are recorded on this page.

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

\* Not less than one-fifth (1/5) of amount authorized but not more than the amount shown in the column "Balance Dec. 31, 2009" must be entered here and then raised in the 2010 budget.

Sheet 29

NOT APPLICABLE

N.J.S. 40A:4-55.1, ET SEQ.,  
 N.J.S. 40A:4-55.13, ET SEQ.,

SPECIAL EMERGENCY - DAMAGE CAUSED TO ROADS OR BRIDGES BY SNOW, ICE, FROST OR FLOOD  
 SPECIAL EMERGENCY - PUBLIC EXIGENCIES CAUSED BY CIVIL DISTURBANCES

Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount Authorized*	Balance Dec. 31, 2008	REDUCED IN 2009		Balance Dec. 31, 2009
					By 2009 Budget	Canceled by Resolution	
<b>Totals</b>							

80027-00                      80028-00

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

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

\* Not less than one-third (1/3) of amount authorized but not more than the amount shown in the column "Balance Dec. 31, 2009" must be entered here and then raised in the 2010 budget.

Sheet 30

**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	\$17,517,000.00	
Issued	80033-02	xxxxxxx		
Paid	80033-03	\$1,960,000.00	xxxxxxx	
Outstanding, December 31, 2009	80033-04	15,557,000.00	xxxxxxx	
		\$17,517,000.00	\$17,517,000.00	
2010 Bond Maturities - General Capital Bonds			80033-05	\$ 1,015,000.00
2010 Interest on Bonds*		80033-06	\$621,192.50	

**ASSESSMENT SERIAL BONDS**

Outstanding January 1, 2009	80033-07	xxxxxxx	\$170,000.00	
Issued	80033-08	xxxxxxx		
Paid	80033-09	\$170,000.00	xxxxxxx	
Outstanding, December 31, 2009	80033-10		xxxxxxx	
		\$170,000.00	\$170,000.00	
2010 Bond Maturities - Assessment Bonds			80033-11	\$
2010 Interest on Bonds*		80033-12		
Total "Interest on Bonds - Debt Service" (*Items)			80033-13	\$ 621,192.50

NOT APPLICABLE

**LIST OF BONDS ISSUED DURING 2009**

Purpose	2010 Maturity	Amount Issued	Date of Issue	Interest Rate
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	\$1,273,909.56	
Issued	80033-02	xxxxxxx		
Paid	80033-03	\$114,277.13	xxxxxxx	
Outstanding, December 31, 2009	80033-04	1,159,632.43	xxxxxxx	
		\$1,273,909.56	\$1,273,909.56	
2010 Loan Maturities			80033-05	\$ 116,574.09
2010 Interest on Loans			80033-06	\$ 22,612.69
Total 2010 Debt Service for Green Trust Loans			80033-13	\$ 139,186.78

**INFRASTRUCTURE LOANS**

Outstanding January 1, 2009	80033-07	xxxxxxx	\$745,867.52	
Issued	80033-08	xxxxxxx		
Paid	80033-09	\$46,177.43	xxxxxxx	
Outstanding, December 31, 2009	80033-10	699,690.09	xxxxxxx	
		\$745,867.52	\$745,867.52	
2010 Loan Maturities			80033-11	\$ 53,774.08
2010 Interest on Loans			80033-12	\$ 19,325.00
Total 2010 Debt Service for Infrastructure Loans			80033-13	\$ 73,099.08

**LIST OF LOANS ISSUED DURING 2009**

Purpose	2010 Maturity	Amount Issued	Date of Issue	Interest Rate
Improvement Authority Loan	\$57,407.66	\$181,000.08	8/19/09	2.74%
Improvement Authority Loan	13,957.73	77,246.82	8/19/09	2.75%
Total	\$71,365.39	\$258,246.90		

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. _____		\$ _____	\$ _____

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

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2009	Date of Maturity	Rate of Interest	2010 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1. 07-02 Construction of Municipal Complex	\$10,000,000.00	1/21/09	\$10,000,000.00	1/28/10	1.50%		\$150,000.00	3/10/10
2. 07-02 Construction of Municipal Complex	10,000,000.00	3/20/08	10,000,000.00	3/10/10	1.50%		150,000.00	3/10/10
3. 06-13 Various Improvements	221,350.00	8/30/07	221,350.00	8/18/10	2.00%	*	4,427.00	8/18/10
4. 06-14 Various Road Improvements	1,800,000.00	8/30/07	1,800,000.00	8/18/10	2.00%	*	36,000.00	8/18/10
5. 06-15 Various Drainage Improvements	1,000,000.00	8/30/07	1,000,000.00	8/18/10	2.00%	*	20,000.00	8/18/10
6. 06-29 Various Park Improvements	334,400.00	8/30/07	334,400.00	8/18/10	2.00%	*	6,688.00	8/18/10
7. 06-30 Acquisition of Public Works Equipment	301,150.00	8/30/07	301,150.00	8/18/10	2.00%	*	6,023.00	8/18/10
8. 07-03 Various Improvements	2,974,975.00	8/30/07	2,974,975.00	8/18/10	2.00%	*	59,499.50	8/18/10
9. 07-04 Various Park Improvements	120,175.00	8/30/07	120,175.00	8/18/10	2.00%	*	2,403.50	8/18/10
10. 07-05 Acquisition of Public Works Equipment	247,950.00	8/30/07	247,950.00	8/18/10	2.00%	*	4,959.00	8/18/10
* Bond Sale to be held in 2010								
<b>Total</b>	<b>\$27,000,000.00</b>		<b>\$27,000,000.00</b>				<b>\$440,000.00</b>	

Sheet 33

Memo: Designate all "Capital Notes" Issued under N.J.S. 40A:2-8(b) with "C". Such notes must be retired at the rate of 20% of the original amount issued annually.

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

\* "Original Date of Issue" refers to the date when the first money was borrowed for a particular improvement, not the renewal date of subsequent notes which were issued.

All notes with an original date of issue of 2007 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2010 or written intent of permanent financing submitted with statement.

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

(Do not crowd - add additional sheets)



## DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

**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.								
16.								
17.								
<b>Total</b>								

Sheet 34

80051-01

80051-02

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

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

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

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

## SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Lease Obligation Outstanding Dec. 31, 2009	2010 Budget Requirement	
		For Principal	For Interest
<u>Loans Approved by LFB prior to July 1, 2007</u>			
1. 2006 Loan	\$31,590.06	\$15,478.91	\$984.37
2.			
3.			
4.			
5.			
<u>Loans Approved by LFB after July 1, 2007</u>			
1. 2008 Loan	\$28,284.71	\$8,863.27	\$792.85
2. 2008 Loan	54,991.61	50,698.42	947.42
3. 2008 Loan	43,668.53	10,377.17	1,300.63
4. 2008 Loan	141,793.32	69,866.45	3,199.27
5. 2009 Loan	77,246.82	13,957.73	2,767.39
6. 2009 Loan	181,000.08	57,407.66	6,170.02
<b>Total</b>	\$558,575.13	\$226,649.61	\$16,161.95

Sheet 34a

(Do not crowd - add additional sheets)

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2009		2009 Authorizations	Expended	Contracts Payable Canceled	Authorizations Canceled	Balance - December 31, 2009	
	Funded	Unfunded					Funded	Unfunded
87-17 Acquisition of Certain Lands for use as Park, Recreation or Conservation Areas	\$191,096.90						\$191,096.90	
90-08, 94-08, 95-10 Improvement of Country Club Road	769.03						769.03	
92-30, 00-11, 01-08 General Road Improvement	13,209.00						13,209.00	
92-31, 00-10 Spring Run Drainage Improvements	23,337.54	\$20,000.00		\$43,337.54				
94-21 Remediation Ground Pollution	2,485.20						2,485.20	
97-12, 99-87 Design & Reconstruction of Various Roads	1,443.68						1,443.68	
98-12 Resurfacing & Reconstruction of Certain Streets	11,676.17					\$11,676.17		
98-14 Vosseller Avenue Improvements	6,846.53	60,026.25				66,872.78		
00-13 Purchase of Telephone System Police Department	0.50						0.50	
01-15 Reconstruction of Beach Avenue	2,391.35						2,391.35	
01-18 Drainage Study of the Township & Improvements of Various Drainage Locations	1,209.37						1,209.37	
01-20 Arch. Design, Eng., Surveying, Planning & Traffic Studies for Ren. Of Muni. Complex	10,355.53			10,355.53				
01-23 Purchase of Equipment for Use by Public Works, Parks, & Recreation	70.92						70.92	
01-36 Const. of Crosswalks & Sidewalks Along Route 22/Grove St. Overpass & Ivanhoe Ave.	38,645.81						38,645.81	
01-38 Acquisition of Real Property for use for all Categories of Open Space	1,114,191.83			16,305.59			1,097,886.24	
02-12 Purchase of Playground Equipment	245.00						245.00	
02-20 Various Improvements		8,440.27						\$8,440.27

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

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2009		2009 Authorizations	Expended	Contracts Payable Canceled	Authorizations Canceled	Balance - December 31, 2009	
	Funded	Unfunded					Funded	Unfunded
03-05 Revision of Township Codebook		\$5,652.40						\$5,652.40
03-13 Various Park Improvements	\$3,321.44						\$3,321.44	
03-14 Vehicle Maintenance Equipment	642.86						642.86	
03-17 Reconstruction of Highland Avenue	296,214.54					\$296,214.54		
03-18 Reconstruction of Roger Avenue Gabions	5,512.10						5,512.10	
03-20 Reconstruction of Oak Street	73,088.80						73,088.80	
03-21 Drainage Improvement at Pearl, Morton, and Billian Streets and Kline Place	12,440.25					12,440.25		
04-11 Preparation of Township Master Drainage Plan	151.00						151.00	
04-12 Various Drainage Improvements	9,615.33						9,615.33	
04-13 Reconstruction of Northern Thomae Area Roads	39,391.46						39,391.46	
04-14 Reconstruction of Stella Drive Area	31,117.56						31,117.56	
04-16 2004 Road Overlay Program	16,265.94			\$6,265.94			10,000.00	
04-18 Drainage Improvements at Hillside, Prospect and Orchard Roads	16,886.83	\$750.00					16,886.83	750.00
05-29 Drainage Improvements - Severin, Kennesaw, Tullo Farm	24,855.03	14,418.00					24,855.03	14,418.00
05-30 Various Drainage Improvements	70,291.27			17,140.00	\$132,000.00		185,151.27	
05-31 Road Improvements- Pearl Street & Sycamore Road	189,784.21						189,784.21	
05-32 Various Road & Drainage Improvements	8,261.51						8,261.51	

Sheet 35a

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

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2009		2009 Authorizations	Expended	Contracts Payable Canceled	Authorizations Canceled	Balance - December 31, 2009	
	Funded	Unfunded					Funded	Unfunded
05-33 Various Road Improvements	\$13,746.47						\$13,746.47	
05-34 Road Improvements - Milltown Road		\$296,160.39		\$216,520.26				\$79,640.13
05-35 Various Drainage Improvements	10,596.76	197,435.00					10,596.76	197,435.00
05-36 Drainage Improvements - East Brook Area	24,891.07						24,891.07	
05-38 2005 Road Overlay Program	90,737.09						90,737.09	
05-39 2005 Chip and Seal Program		14,514.25						14,514.25
05-40 Public Works Equipment	25,088.58			14,481.00			10,607.58	
05-48 Parks Improvement		39,205.12		10,355.56				28,849.56
05-50 Preparation of Master Drainage Plan		107,286.49						107,286.49
05-51 Drainage & Resurfacing - Carteret Road	18,383.27	77,934.00		10,975.45			7,407.82	77,934.00
06-13 Various Improvements		19,611.97		145.98				19,465.99
06-14 Various Road Improvements	463,820.71	1,050,220.71		276,690.86			463,820.71	773,529.85
06-15 Various Drainage Projects		660,634.26		105,888.23				554,746.03
06-29 Various Park & Municipal Building Improvements	42,349.35	42,349.35		220.53			\$42,349.35	42,128.82
06-30 Public Works Equipment	30,824.55	30,824.55		16,167.61			30,824.55	14,656.94
06-39 Acquisition of Real Property	249,600.00	4,750,000.00					249,600.00	4,750,000.00
07-02 Construction of Municipal Complex		904,954.15		680,368.37				224,585.78

Sheet 35b

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



# GENERAL CAPITAL FUND

## SCHEDULE OF CAPITAL IMPROVEMENT FUND

		Debit	Credit
Balance, January 1, 2009	80031-01	xxxxxxx	\$159,323.30
Received from 2009 Budget Appropriation *	80031-02	xxxxxxx	100,000.00
		xxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improv. Fund)	80031-03	xxxxxxx	
		xxxxxxx	xxxxxxx
			xxxxxxx
			xxxxxxx
			xxxxxxx
			xxxxxxx
			xxxxxxx
			xxxxxxx
			xxxxxxx
			xxxxxxx
			xxxxxxx
			xxxxxxx
			xxxxxxx
			xxxxxxx
			xxxxxxx
			xxxxxxx
			xxxxxxx
			xxxxxxx
			xxxxxxx
			xxxxxxx
Appropriated to Finance Improvement Authorizations	80031-04	\$100,000.00	xxxxxxx
			xxxxxxx
Balance December 31, 2009	80031-05	159,323.30	xxxxxxx
		\$259,323.30	\$259,323.30

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

**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	\$1,900,000.00
Capital Improvement Fund	100,000.00
	<u>\$2,000,000.00</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
09-07 Various Improvements	\$1,761,200.00	\$1,673,140.00	\$88,060.00	\$88,060.00
09-08 Public Works Equipment	238,800.00	226,860.00	11,940.00	11,940.00
<b>Total 80032-00</b>	<b>\$2,000,000.00</b>	<b>\$1,900,000.00</b>	<b>\$100,000.00</b>	<b>\$100,000.00</b>

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	\$151,057.68
Premium on Sale of Bonds		xxxxxxx	
Funded Improvement Authorizations Canceled		xxxxxxx	327,177.49
State Aid Received on Funded Ordinance			
Premium on Sale of Notes			
Miscellaneous			
Appropriated to Finance Improvement Authorizations	80029-02		xxxxxxx
Appropriated to 2009 Budget Revenue	80029-03	\$150,000.00	xxxxxxx
Balance December 31, 2009	80029-04	328,235.17	xxxxxxx
		\$478,235.17	\$478,235.17

NOT APPLICABLE

**BONDS ISSUED WITH A COVENANT OR COVENANTS**

1. Amount of Serial Bonds Issued Under Provisions of Chapter 233, P.L. 1944, chapter 268, P.L. 1944, Chapter 428, P.L. 1943 or Chapter 77, Article VI-A, P.L. 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>160,906,330.51</u> |
| 2. Amount of Item 1 Collected in 2009 (*) | \$ <u>159,249,292.10</u> |
| 3. Seventy (70) percent of Item 1         | \$ <u>112,634,431.36</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:<br>Levy -- \$ _____ | <u>      O      </u> |
| 3. Cash Deficit 2009   | <u>      N      </u> |
| 4. 4% of 2009 Tax Levy for all purposes:<br>Levy -- \$ _____ | <u>      E      </u> |

E. Unpaid	<u>2008</u>	<u>2009</u>	<u>Total</u>
1. State Taxes	\$ _____	\$ _____	\$ _____
2. County Taxes	\$ _____	\$ 201,230.63	\$ 201,230.63
3. Amounts due Special Districts	\$ _____	\$ _____	\$ _____
4. Amounts due School Districts for Regional School Tax	\$ _____	\$ _____	\$ _____

**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  
PLEGDED 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					
Assessment Serial Bond Issues:	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx
Assessment Bond Anticipation Note Issues:	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx
Other Liabilities								
Trust Surplus								
*Less Assets "Unfinanced"	xxxxxx	xxxxxx	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 2009:

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 2010 BUDGET.

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

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

## SCHEDULE OF WATER UTILITY ACCOUNTS RECEIVABLE

**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>	<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.

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

NOT APPLICABLE

**LIST OF BONDS ISSUED DURING 2009**

Purpose	2009 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**

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 12/31/08 (Trial Balance)	\$	
Subtotal	\$	
Add: Interest to be Accrued as of 12/31/09	\$	
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.								
<b>Total</b>								

Sheet 50

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

**Memo:** Designate all "Capital Notes" issued under N.J.S. 40A:2-8(b) with "C". Such notes must be retired at the rate of 20% of the original amount issued annually.

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

All notes with an original date of issue of 2007 or prior require one legal payable installment to be budgeted if it is contemplated that such notes will be renewed in 2010 or written intent of permanent financing submitted.

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

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	\$ _____

(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, 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.			
<b>Total</b>			



**SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY CAPITAL FUND)**

**NOT APPLICABLE**

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2009		2009 Authorizations		Expended	Authorizations Canceled	Balance - December 31, 2009	
	Funded	Unfunded					Funded	Unfunded
Total	70000-							

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

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

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
		XXXXXXXX
		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 2009 appropriation should be transferred to this account unless the balance of the appropriation is permitted to lapse.

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

**UTILITIES ONLY**

NOT APPLICABLE

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2009 or Prior Years
<b>Total</b>				

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

NOT APPLICABLE

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

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

## POST CLOSING TRIAL BALANCE - SEWER UTILITY FUND

AS AT DECEMBER 31, 2009  
Operating and Capital Sections  
(Separately Stated)

Cash Liabilities Must Be Subtotalled and Subtotal Must Be Marked With "C"

Title of Account	Debit	Credit
<b>SEWER OPERATING FUND</b>		
CASH	\$3,109,404.01	
CHANGE FUND	100.00	
	3,109,504.01	
SEWER CHARGES RECEIVABLE	616,823.47	
SEWER UTILITY LIENS	475.18	
DUE SEWER ASSESSMENT FUND	39.76	
DUE CURRENT FUND	27,969.32	
APPROPRIATION RESERVES		\$1,401,668.32
RESERVE FOR ACCOUNTS PAYABLE		261,315.41
SEWER OVERPAYMENTS		77,184.92
SEWER CONNECTION OVERPAYMENT		550.00
PREPAID SEWER RENTS		8,824.98
DUE WARREN TOWNSHIP M.U.A.		24,188.06
ACCRUED INTEREST ON BONDS		35,073.13
		1,808,804.82 C
RESERVE FOR RECEIVABLES		617,298.65
FUND BALANCE		1,328,708.27
	<b>\$3,754,811.74</b>	<b>\$3,754,811.74</b>

(Do not crowd - add additional sheets)

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

## POST CLOSING TRIAL BALANCE - SEWER UTILITY FUND

AS AT DECEMBER 31, 2009

**Operating and Capital Sections**

(Separately Stated)

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

Title of Account	Debit	Credit
<b>SEWER CAPITAL FUND</b>		
EST. PROCEEDS BONDS AND NOTES AUTHORIZED	\$1,351,655.87	XXXXXXXX
BONDS AND NOTES AUTHORIZED BUT NOT ISSUED	XXXXXXXX	\$1,351,655.87
CASH	222,023.10	
FIXED CAPITAL	14,461,212.00	
FIXED CAPITAL - AUTHORIZED AND UNCOMPLETE	2,834,500.00	
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		162,542.25
UNFUNDED		832,548.12
SERIAL BONDS PAYABLE		1,119,000.00
RESERVE FOR CONTRACTS PAYABLE		509,060.36
DEFERRED RESERVE FOR AMORTIZATION		1,456,450.00
RESERVE FOR AMORTIZATION		13,368,606.13
FUND BALANCE		69,528.24
	<b>\$17,517,735.10</b>	<b>\$17,517,735.10</b>

(Do not crowd - add additional sheets)



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

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2008	RECEIPTS					Disbursements	Balance Dec. 31, 2009
		Assessments and Liens	Operating Budget	Miscellaneous				
Assessment Serial Bond Issues:	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx
Assessment Bond Anticipation Note Issues:	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx
Due Sewer Operating Fund	\$39.76							\$39.76
Due Sewer Capital Fund								
Due Assessment Trust Fund								
Other Receivables								
Other Liabilities								
Trust Surplus	11,392.66							11,392.66
*Less Assets "Unfinanced"	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx
<b>TOTAL</b>	<b>\$11,432.42</b>							<b>\$11,432.42</b>

Sheet 57

\*Show as red figure

# SCHEDULE OF SEWER UTILITY BUDGET - 2009

## BUDGET REVENUES

Source	Budget	Received in Cash	Excess or (Deficit)
Operating Surplus Anticipated _____ 01	\$287,261.81	\$287,261.81	
Operating Surplus Anticipated with Consent of Director of Local Govt. Services _____ 02			
Sewer Rents	9,267,187.00	9,289,008.50	\$21,821.50
Connection Fees	8,000.00	109,600.00	101,600.00
Interest on Investments and Deposits	25,000.00	19,495.33	(5,504.67)
Other Miscellaneous Revenues	93,350.34	93,350.34	
Additional Sewer Rents	57,916.09	17,398.42	(40,517.67)
Subtotal	9,738,715.24	9,816,114.40	77,399.16
Deficit (General Budget) ** _____ 06			
_____ 07	\$9,738,715.24	\$9,816,114.40	\$77,399.16

\*\*Amount in "Received in Cash" column for "Deficit (General Budget)" and amount expended for "Surplus (General Budget)" must agree with amounts shown for such items on Sheet 59.

## STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:		
Adopted Budget		\$9,738,715.24
Added by N.J.S. 40A:4-87		
Emergency		
Total Appropriations		9,738,715.24
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpenditures		9,738,715.24
Deduct Expenditures:		
Paid or Charged	\$8,337,046.92	
Reserved	1,401,668.32	
Surplus (General Budget) **		
Total Expenditures		\$9,738,715.24
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

## SEWER UTILITY

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

**SECTION 1:**

**NOT APPLICABLE**

Revenue Realized:	XXXXXXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")		
Miscellaneous Revenue Not Anticipated		
2008 Appropriation Reserves Canceled*		
Overpayments Canceled		
Total Revenue Realized		
Expenditures:	XXXXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXXXX	
Paid or Charged		
Reserved		
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Overexpenditure of Appropriation Reserves		
Total Expenditures		
Less: Deferred Charges Included In Above "Total Expenditures"		
Total Expenditures - As Adjusted		
Excess		
Budget Appropriation - Surplus (General Budget)**		
Balance of "Results of 2009 Operation"		
Remainder = ("Excess in Operations" - Sheet 60)		
Deficit		
Anticipated Revenue - Deficit (General Budget)**		
Balance of "Results of 2009 Operation"		
Remainder = ("Operating Deficit - to Trial Balance" - Sheet 60)		

**SECTION 2:**

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

2008 Appropriation Reserves Canceled in 2009	\$713,480.58	
Less: Anticipated Deficit in 2008 Budget - Amount Received and Due from Current Fund - If none, enter "None"		
* Excess (Revenue Realized)		\$713,480.58

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

## RESULTS OF 2009 OPERATIONS - SEWER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxx	\$76,923.98
Overpayments Canceled	xxxxxxxx	
Miscellaneous Revenue Not Anticipated	xxxxxxxx	96,701.94
Unexpended Balances of 2008 Appropriation Reserves *	xxxxxxxx	713,480.58
Deficit in Anticipated Revenue		xxxxxxxx
Refund of Prior Year Revenue		xxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxx	
Excess in Operations - to Operating Surplus	\$887,106.50	xxxxxxxx
	\$887,106.50	\$887,106.50

\* See restriction in amount on Sheet 45, SECTION 2

## OPERATING SURPLUS - SEWER UTILITY

	Debit	Credit
Balance January 1, 2009	xxxxxxxx	\$728,863.58
Excess in Results of 2009 Operations	xxxxxxxx	887,106.50
Amount Appropriated in 2009 Budget - Cash	\$287,261.81	xxxxxxxx
Amount Appropriated in 2009 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxx
Balance December 31, 2009	1,328,708.27	xxxxxxxx
	\$1,615,970.08	\$1,615,970.08

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

Cash		\$3,109,504.01
Investments		
Interfund Accounts Receivable		28,009.08
Subtotal		3,137,513.09
Deduct Cash Liabilities Marked with "C" on Trial Balance		1,808,804.82
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		1,328,708.27
Other Assets Pledged to Operating Surplus *		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		
		\$1,328,708.27

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

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

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

## SCHEDULE OF SEWER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2008		<u>\$272,672.90</u>
Increased by:		
Sewer Rents Levied		<u>9,670,440.41</u>
Decreased by:		
Collections	<u>\$9,182,301.31</u>	
Overpayments & Prepaid Applied	<u>102,284.11</u>	
Transfer to Sewer Liens	<u>475.18</u>	
Other	<u>41,229.24</u>	
		<u>9,326,289.84</u>
Balance December 31, 2009		<u>\$616,823.47</u>

---

## SCHEDULE OF SEWER UTILITY LIENS

Balance December 31, 2008		
Increased by:		
Transfers from Accounts Receivable	<u>\$475.18</u>	
Penalties and Costs	<u>                    </u>	
Other	<u>                    </u>	
Decreased by:		
Collections	<u>                    </u>	
Other	<u>                    </u>	
Balance December 31, 2009		<u>\$475.18</u>

**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.)

NOT APPLICABLE

<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.	_____	_____	\$ _____	_____

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

**SEWER 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*		\$	

**SEWER UTILITY CAPITAL BONDS**

Outstanding January 1, 2009	XXXXXXX	\$1,270,000.00	
Issued	XXXXXXX		
Paid	\$151,000.00	XXXXXXX	
Outstanding, December 31, 2009	1,119,000.00	XXXXXXXXXX	
	\$1,270,000.00	\$1,270,000.00	
2010 Bond Maturities - Capital Bonds			\$ 95,000.00
2010 Interest on Bonds*		\$ 43,968.25	

**INTEREST ON BONDS - SEWER UTILITY BUDGET**

2010 Interest on Bonds (*Items)	\$	43,968.25	
Less: Interest Accrued to 12/31/09 (Trial Balance)	\$	35,073.13	
Subtotal	\$	8,895.12	
Add: Interest to be Accrued as of 12/31/10	\$	13,052.27	
Required Appropriation 2010	\$		21,947.39

**LIST OF BONDS ISSUED DURING 2009**

NOT APPLICABLE

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		XXXXXXXXXX	
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 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.								
<b>Total</b>								

Sheet 64

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

**Memo:** Designate all "Capital Notes" issued under N.J.S. 40A:2-8(b) with "C". Such notes must be retired at the rate of 20% of the original amount issued annually.

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

All notes with an original date of issue of 2007 or prior require one legal payable installment to be budgeted if it is contemplated that such notes will be renewed in 2010 or written intent of permanent financing submitted.

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

INTEREST ON NOTES - SEWER 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	\$ _____

(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.								
<b>Total</b>								

**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.			
<b>Total</b>			

**SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY CAPITAL FUND)**

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2009		2009 Authorizations	Expended	Contracts Payable Canceled	Balance - December 31, 2009	
	Funded	Unfunded				Funded	Unfunded
Ord. 01-19/04-01 Imp. To Gilbride Pump Station	\$70,641.42	\$1,275.00				\$70,641.42	\$1,275.00
Ord. 01-34 Infiltration & Inflow Program-Finderne Section	89,825.93					89,825.93	
Ord. 01-35 Purchase of Equipment	2,074.90					2,074.90	
Ord. 06-12 Pick-Up Truck with Plow		307.57					307.57
Ord. 09-10 Improvements to the Sanitary Sewer System			\$1,300,000.00	\$469,034.45			830,965.55
<b>Total</b>	<b>\$162,542.25</b>	<b>\$1,582.57</b>	<b>\$1,300,000.00</b>	<b>\$469,034.45</b>		<b>\$162,542.25</b>	<b>\$832,548.12</b>

Sheet 66

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

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

NOT APPLICABLE

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

**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.

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

**UTILITIES ONLY**

NOT APPLICABLE

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2009 or Prior Years
<b>Total</b>				

**SEWER UTILITY CAPITAL FUND**  
**STATEMENT OF CAPITAL SURPLUS**

	Debit	Credit
Balance January 1, 2009	XXXXXXXXXX	\$69,528.24
Premium on Sale of Bonds	XXXXXXXXXX	
Funded Improvement Authorizations Canceled	XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
Appropriated to 2009 Budget Revenue		XXXXXXXXXX
Balance December 31, 2009	\$69,528.24	XXXXXXXXXX
	\$69,528.24	\$69,528.24

# 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".

## INDEX

1,1a., & 1b.	Certification and Affidavit
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. - 9b.	Cash Reconciliation
10. - 10c.	Federal and State Grants Receivable
11. - 11c.	Appropriated Reserves for Federal and State Grants
12.	Unappropriated Reserves for Federal and State Grants
13.	Local District School Tax - County Vocational School Tax
14.	Regional School Tax - Regional High School Tax
15.	County Taxes Payable - Special District Taxes
16.	Reserves for State and Federal Aid for Library Services
17. & 17a.	General Budget Revenues
17.	Allocation of Current Tax Collections
18.	General Budget Appropriations
18.	Emergency Appropriations for Local District School Purposes
19.	Results of 2009 Operation - Current Fund
20.	Schedule of Miscellaneous Revenues Not Anticipated
21.	Surplus Account and Analysis of Balance
22.	Current Tax Levy
22a.	Accelerated Tax Sale/Tax Levy Sale Chapter 99 to Calculate Underlying Tax collection Rate for 2009
23.	Due from/to State of New Jersey for Senior Citizens and Veterans Deductions
24.	Reserve for Tax Appeals Pending - N.J. Division of Tax Appeals (N.J.S.A. 54:3-37)
25.	Municipal Budget - Computation of "Reserve for Uncollected Taxes" and "Amount to be Raised by Taxation"
25a.	Accelerated Tax Sale - Chapter 99. Calculation to Utilize Proceeds in Current Budget as Deduction to Reserve for Uncollected Taxes Appropriation
26.	Delinquent Taxes and Tax Title Liens
27.	Foreclosed Property; Contract Sales; Mortgage Sales
28.	Deferred Charges and List of Judgments - Current
29.	Emergency - Tax Map; Revaluation; Master Plan; Revisions and Codification of Ordinance; Drainage Maps for Flood Control; Preliminary Studies, etc. for Sanitary Sewer System, Municipal Consolidation Act; Flood or Hurricane Damage
30.	Emergency - Damage to Roads and Bridges by Snow, Ice, etc.; Public Exigencies Caused by Civil Disturbances
31. & 31a.	Summary Statement of Debt Service Requirements - Municipal (or County)
32.	Summary Statement of Debt Service Requirements - School Type I and Current
33. & 33a.	Debt Service for Notes (Other than Assessment Notes)
34.	Debt Service for Assessment Notes
34a.	Schedule of Capital Lease Program Obligations
35. - 35d.	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

40.	Instructions
41., 55., & 55a.	Trial Balance - Utility Fund
42. & 56.	Trial Balance - Utility Assessment Trust Funds
43. & 57.	Analysis of Utility Assessment Trust Cash and Investments Pledged to Liabilities and Surplus
44. & 58.	Utility Revenues and Appropriations
45. & 59.	2009 Operations - Water Utility
46. & 60.	Results of Operations, Operating Surplus and Analysis
47. & 61.	Utility Accounts Receivable; Utility Liens
48. & 62.	Deferred Charges and List of Judgments - Utility
49. & 63.	Summary Statement of Debt Service Requirements
49a. & 63a.	Summary Statement of Loan Requirements
50. & 64.	Debt Service for Utility Notes (Other than Utility Assessment Notes)
51. & 65.	Debt Service for Utility Assessment Notes
51a. & 65a.	Schedule of Capital Lease Program Obligation
52. & 66.	Improvement Authorizations (Utility Capital)
53. & 67.	Capital Improvement Fund and Down Payments
54. & 68.	Utility, Capital Improvements Authorized in 2009; Utility Capital Surplus