

DIVISION OF LOCAL GOVERNMENT SERVICES

**ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2009
(UNAUDITED)**

POPULATION LAST CENSUS: 28,691
NET VALUATION TAXABLE 2009: \$880,468,016.00
MUNICODE: 0329

**FIVE DOLLARS 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 Pemberton, County of Burlington

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

	Date	Examined By:	
1			Preliminary Check
2			Examined

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

Signature : K.M. Applegate

Title: Registered Municipal Accountant

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

REQUIRED CERTIFICATION BY THE CHIEF FINANCIAL OFFICER:

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

Further, I do hereby certify that I, Linda Eden, am the Chief Financial Officer, License # N-0768 of the Township of Pemberton, County of Burlington 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: Linda Eden
Title: Chief Financial Officer
Address: 500 Pemberton-Browns Mills Road, Pemberton, NJ 08068
Phone number: (609) 894-8201
Fax number: (609) 894-2703

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

THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:

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

I have prepared the post-closing trial balances, related statements and analyses included in the accompanying Annual Financial Statement from the books of account and records made available to me by the Township of Pemberton 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, ~~(except for circumstances as set forth below, no matters)~~ or ~~(no matters)~~ ~~(eliminate one)~~ came to my attention that caused me to believe that the Annual Financial Statement for the year ended December 31, 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/county, taken as a whole.

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

NONE

K.M. Cypriote
(Registered Municipal Accountant)

BOWMAN & COMPANY LLP
(Firm Name)

601 WHITE HORSE ROAD
(Address)

VOORHEES, NJ 08043-2493
(Address)

(856) 435-6200
(Phone Number)

(856) 435-0440
(Fax Number)

Certified by me

This 3rd day of March, 2010

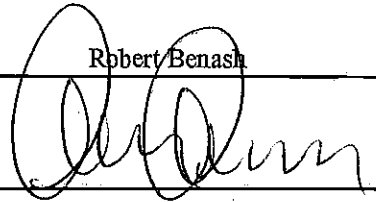
UNIFORM CONSTRUCTION CODE CERTIFICATION
BY CONSTRUCTION CODE OFFICIAL

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

Printed Name:

Robert Benash

Signature:



Certificate # :

006229

Date:

3-3-10

MUNICIPAL BUDGET LOCAL EXAMINATION QUALIFICATION CERTIFICATION
BY
CHIEF FINANCIAL OFFICER

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

CERTIFICATION OF QUALIFYING MUNICIPALITY

- 1. The outstanding indebtedness of the previous fiscal year is not in excess of 3.5%;
- 2. All emergencies approved for the previous fiscal year did not exceed 3% of total appropriations;
- 3. The tax collection rate exceeded 90%;
- 4. Total deferred charges did not equal or exceed 4% of the total tax levy
- 5. There were no "procedural deficiencies" noted by the registered municipal accountant on Sheet 1a of the Annual Financial Statement; and
- 6. There was no operating deficit for the previous fiscal year.
- 7. The municipality did not conduct an accelerated tax sale for less than 3 consecutive years.
- 8. The municipality did not conduct a tax levy sale the previous fiscal year and does not plan to conduct one in the current year
- 9. The current year budget does not contain a "CAP" waiver per N.J.S.A. 40A:4-45.3ee
- 10. The municipality will not apply for the 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: Township of Pemberton
Chief Financial Officer: Linda Eden
Signature: Linda Eden
Certificate #: N-0768
Date: March 3, 2010

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: _____

21-6007467

Fed. I.D. #

Township of Pemberton

Municipality

County of Burlington

County

Report of Federal and State Financial Assistance

Expenditures of Awards

Fiscal Year Ending:

December 31, 2009

	(1)	(2)	(3)
	Federal Programs Expended (administered by the state)	State Programs Expended	Other Federal Programs Expended
Total	<u>-</u>	<u>\$192,206.85</u>	<u>-</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

 X Government Auditing Standards (Yellow Book)

Note: All local governments, who are recipients of federal and state awards (financial assistance), must report the total amount of federal and state funds expended during its fiscal year and the type of audit required to comply with OMB A-133 (Revised 6/27/03) and OMB 04-04. The single audit threshold has been increased to \$500,000 beginning with the fiscal Year 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 the 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 the state government.

Linda Eden

Signature Of Chief Financial Officer

March 3 2010

Date

IMPORTANT !

READ INSTRUCTIONS

INSTRUCTION

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

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

CERTIFICATION

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

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

Name: _____

Title: _____

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

NOTE:

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

MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2009

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2010 and filed with the County Board of Taxation on January 10, 2010 in accordance with the requirement of N.J.S.A 54:4-35, was in the amount of \$ 880,900,170.00.

Man S Frawley CPT
SIGNATURE OF TAX ASSESSOR

Township of Pemberton
MUNICIPALITY

Burlington
COUNTY

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

**POST CLOSING
TRIAL BALANCE - CURRENT FUND
AS AT DECEMBER 31, 2009**

Cash Liabilities Must Be Subtotalled and Subtotal Must Be Marked With "C" – Taxes Receivable Must Be Subtotalled

[illegible]

(Do not crowd - add additional sheets)

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

**POST CLOSING
TRIAL BALANCE - CURRENT FUND
AS AT DECEMBER 31, 2009**

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

Title of Account	Debit	Credit
Cash Liabilities:		
Appropriation Reserves		554,686.57
Due to State of New Jersey - Senior Citizens & Veteran Deductions		
Local District School Tax Payable		
Municipal Open Space Tax		
Regional School Tax Payable		
Regional High School Tax Payable		
County Taxes Payable		
Due County for Added and Omitted Taxes		36,057.12
Special District Taxes Payable		
State Library Aid (See Sheet 16)		
Due to State - Marriage License Fees		1,504.00
Tax Overpayments		27,708.43
Trash Overpayments		11,746.83
Prepaid Taxes		365,057.56
Accounts Payable		161,697.64
Reserve for Encumbrances Payable		844,557.79
Reserve for Revaluation		13,988.00
Reserve for:		
Sale of Municipal Assets		44,676.00
Sale of Township Land		52,377.00
Reserve for:		
Rental Deposits		425.00
Seized Money		156.00
Subtotal Cash Liabilities		2,114,637.94
Reserve for Receivables		26,033,401.42
School Taxes Deferred (See Sheets 13 & 14)		
Fund Balance		3,614,986.70
TOTAL	31,763,026.06	31,763,026.06

Do not crowd - add additional sheets

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

Do not crowd - add additional sheets

Sheet 4

AS AT DECEMBER 31, 2009

Do not crowd - add additional sheets

POST CLOSING TRIAL BALANCE - TRUST FUNDS

AS AT DECEMBER 31, 2009

[illegible]

Do not crowd - add additional sheets

**POST CLOSING
TRIAL BALANCE - TRUST FUNDS**
(Assessment Section Must Be Separately Stated)
AS AT DECEMBER 31, 2009

Title of Account	Debit	Credit
TRUST - OTHER		
Reserve for:		
Employee Healthcare		1,906,023.60
Tax Sale Premiums		130,700.00
Escrow Deposits		336,483.59
Unemployment		91,087.30
Local Law Enforcement		51.56
Recreation		35,844.38
FIA/NJ Builders - Presidential Lakes		34,426.11
Self Insurance Claims		740,277.66
Municipal Alliance		7,718.99
Green Acres Trust		896.64
Special Law Enforcement		105,477.39
RCA		429,604.36
UEZ		215,940.89
D.A.R.E.		1,431.55
Construction Code		381,306.89
Municipal Court Escrow		6,842.06
Fire Safety		3,060.73
CDBG		5,269.30
Public Defender		20,097.77
Body Armor Contributions (Bullet Proof Vest)		4,293.49
Off-Duty/Outside Police		31,980.67
Payroll Deductions Payable		20,372.91
Tax Title Lien Redemption		94,770.96
Security Bond		39,135.00
Performance Bond		36,279.03
Presidential Lakes Recreation		15,000.00
Browns Mills Dental		20,803.46
P.O.A.A		254.00
Compensated Absences		116,320.66
Imagination Kingdom		744.71
Police K-9 Trust		305.06
Due to State of NJ- DCA Fees		5,862.00
Due to State of NJ- Municipal Court Fees		232.00
Due to Current Fund		25,616.45
Total	4,864,511.17	4,864,511.17

Do not crowd - add additional sheets

**POST CLOSING
TRIAL BALANCE - TRUST FUNDS**
(Assessment Section Must Be Separately Stated)
AS AT DECEMBER 31, 2009

[illegible]

Do not crowd - add additional sheets

**POST CLOSING
TRIAL BALANCE - TRUST FUNDS
(Assessment Section Must Be Separately Stated)
AS AT DECEMBER 31, 2009**

[illegible]

Do not crowd - add additional sheets

Municipal Public Defender

Certification

Public Law 1998, C. 256

Municipal Public Defender Expended Prior Year 2008 : (1) \$ 53,507.36
25.00%
(2) \$ 13,376.84

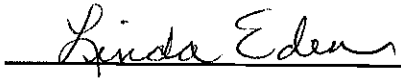
Municipal Public Defender Trust Cash Balance December 31,
2009 : (3) \$ 20,097.77

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

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

The undersigned certifies that the municipality has complied with the regulations governing *Municipal Public Defender* as required under Public Law 1998, C. 256.

Chief Financial Officer : Linda Eden

Signature: 

Certificate #: N-0768

Date: March 3, 2010

Schedule of Trust Fund Reserves

	<u>Purpose</u>	Amount Dec. 31, 2008 per Audit Report	<u>Receipts</u>	<u>Disbursements</u>	Balance as at Dec. 31, 2009
1.	Reserve for Employee Health	\$ 2,164,503.14	\$ 2,489,202.74	\$ 2,747,682.28	\$ 1,906,023.60
2.	Reserve for Tax Sale Premiums	230,900.00	28,000.00	128,200.00	130,700.00
3.	Reserve for Escrow Deposits	329,805.69	146,435.03	139,757.13	336,483.59
4.	Reserve for Unemployment	83,554.99	15,535.75	8,003.44	91,087.30
5.	Reserve for Schneider - Remax	6,722.93	6.10	6,729.03	-
6.	Reserve for Recreation	27,947.05	66,341.03	58,443.70	35,844.38
7.	Reserve for FIA/NJ Builders	36,732.83	130.78	2,437.50	34,426.11
8.	Reserve for Self Insur. Claims	531,611.06	229,115.25	20,448.65	740,277.66
9.	Reserve for Municipal Alliance	7,718.99	7,794.49	7,794.49	7,718.99
10.	Reserve for Green Acres Trust	896.64			896.64
11.	Reserve for Local Law Enf. & Special Law	43,296.75	77,188.12	14,955.92	105,528.95
12.	Reserve for RCA	375,641.57	62,576.21	8,613.42	429,604.36
13.	Reserve for Urban Enter. Zone	211,780.60	121,398.95	117,238.66	215,940.89
14.	Reserve for Presidential Lakes	15,000.00			15,000.00
15.	Reserve for D.A.R.E.	1,431.55			1,431.55
16.	Reserve for Construction Code	459,058.03	261,222.00	338,973.14	381,306.89
17.	Reserve for Municipal Escrow	6,609.55	232.51		6,842.06
18.	Reserve for Fire Safety	3,004.74	250.00	194.01	3,060.73
19.	Reserve for CDBG	5,269.30			5,269.30
20.	Reserve for Public Defender	27,031.91	26,088.50	33,022.64	20,097.77
21.	Reserve for Body Armor	4,293.49			4,293.49
22.	Reserve for Off-Duty Police	29,055.37	38,823.97	35,898.67	31,980.67
23.	Reserve for Payroll	75,220.70	11,848,328.05	11,903,175.84	20,372.91
24.	Reserve for TTL Redemption	49,981.36	1,173,876.30	1,129,086.70	94,770.96
25.	Reserve for Perf and Security Bonds	75,414.03			75,414.03
26.	Reserve for Police K-9	250.00	55.06		305.06
27.	Reserve for P.O.A.A.	174.00	80.00		254.00
28.	Reserve for B.M. Dental Center	20,596.46	207.00		20,803.46
29.	Reserve for Compensated Abs	75,203.35	49,919.55	8,802.24	116,320.66
30.	Reserve for Imagination Kingdom	1,000.00	90.00	345.29	744.71
	Totals:	\$ 4,899,706.08	\$ 16,642,897.39	\$ 16,709,802.75	\$ 4,832,800.72

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					
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

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

Title of Liability to which Cash and Investments are Pledged	Audit Balance December 31, 2008	RECEIPTS					Disbursements	Balance December 31, 2009
		Assessments and Liens	Current Budget					
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
Total								

* 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	4,036,425.00	XXXXXXXXXX
Bonds and Notes Authorized but Not Issued	XXXXXXXXXX	4,036,425.00
Cash	587,588.16	
Investments		
Deferred Charges		
Cash on Hand with Fiscal Agents	1,869,533.36	
Due from Green Acres - Garden State Preservation Grant	890,000.00	
Deferred Charges to Future Taxation:		
Funded	10,429,344.57	
Unfunded	10,252,777.00	
Funded - Capital Leases Payable	3,644,650.50	
Due from Federal and State Grant Fund	36,750.00	
Reserve for Payment of Debt		48,192.00
Reserve for Payment of Lease Payable		
Reserve for Lease Purchases		603,034.06
Reserve for Encumbrances		990,975.67
Reserve for Good Faith Deposit		84,880.00
Due to Current Fund		299,285.93
NJ Environmental Infrastructure Loan Payable		416,648.25
Burlington County Bridge Commission Lease Payable		3,644,650.50
Green Acres Loan Payable		304,196.32
General Capital Bonds		9,708,500.00
Assessment Serial Bonds		
Bond Anticipation Notes		6,216,352.00
Assessment Notes		
Improvement Authorizations - Funded		1,242,753.56
Improvement Authorizations - Unfunded		3,778,126.83
Capital Improvement Fund		24,541.00
Down Payments on Improvements		
Capital Surplus		348,507.47
Total	31,747,068.59	31,747,068.59

Do not crowd - add additional sheets

CASH RECONCILIATION DECEMBER 31, 2009

	CASH		LESS CHECKS	CASH BOOK
	* ON HAND	ON DEPOSIT	OUTSTANDING	BALANCE
Current	298,433.51	5,581,902.69	194,007.55	5,686,328.65
Trust - Assessment				
Trust - Dog License		28,034.47	1,663.40	26,371.07
Trust - Other	14,826.50	5,273,912.67	424,233.00	4,864,506.17
Capital -General		922,689.64	335,101.48	587,588.16
Water - Operating	7,257.09	669,226.15	19,745.97	656,737.27
Water - Capital		19,185.48		19,185.48
Sewer Utility - Oper.		95,656.41		95,656.41
Utility Assessment - Trust				
Sewer Utility Assess. - Trust				
Sewer Utility - Capital				
Federal and State Grants		665,127.63		665,127.63
Public Assistance #1 **		14,843.62		14,843.62
Public Assistance #2 **				
Garbage District				
Total	320,517.10	13,270,578.76	974,751.40	12,616,344.46

* Include 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 the amounts shown in the "Cash on Deposit" column on Sheet 9 and 9(a) have been verified with the applicable bank statements, certificates, agreements or passbooks at December 31, 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: K.M. Caudle Title: Registered Municipal Accountant

CASH RECONCILIATION DECEMBER 31, 2009 (CONT'D)

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

[illegible]

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.

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

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	Accrued	Canceled	Balance Dec. 31, 2009
Federal:						
DCA - Small Cities Grant	154,852.00		4,852.00			150,000.00
Bulletproof Vest Partnership Grant	11,213.00					11,213.00
DOT Grant - Springfield Road	80,000.00					80,000.00
DOT Grant Norcross Lane	150,000.00		133,000.00			17,000.00
DOT Grant Norcross Lane	150,000.00		56,534.85			93,465.15
DOT Grant Lemmon Ave		196,915.00				196,915.00
State:						
Municipal Alliance Grant	35,863.40	16,000.00	8,129.61			43,733.79
Clean Communities	1,456.00	57,733.92	57,733.92			1,456.00
Municipal Stormwater Regulation Grant	25,774.00					25,774.00
NJDEP - Lebanon Forest #1 Dam Rehabilitation	323,854.00		317,376.92			6,477.08
Urban Enterprize Zone - Town Clock	20,000.00					20,000.00
Urban Enterprize Zone - Welcome Signs	28,000.00					28,000.00
Urban Enterprize Zone - Clean Team (S&W)	102,000.00	154,895.00	42,570.94			214,324.06
Urban Enterprize Zone - Clean Team (Equipment)	172,000.00		18,705.95			153,294.05
Safe and Secure Communities Grant	27,696.00	28,993.50	56,689.50			
(Continued)						

MUNICIPALITIES AND COUNTIES FEDERAL AND STATE GRANTS RECEIVABLE

Grant	Balance Jan. 1, 2009	2009 Budget Revenue Realized	Received			Balance Dec. 31, 2009
State:						
Downtown Revitalization	41,791.78		28,348.73			13,443.05
New Jersey Dept of Agriculture- Gypsy Moth		8,309.22	8,309.22			
Division of Highway Safety - Over the Limit, Under Arrest	3,640.00	5,850.00	5,850.00			3,640.00
Recycling Tonnage Grant		31,646.01	31,646.01			
Tennis Program Grant		562.00	562.00			
	1,328,140.18	500,904.65	770,309.65			1,058,735.18

SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2009	Transferred from 2009 Budget Appropriations			Expended	Canceled	Balance Dec. 31, 2009
		Budget	Appropriation By 40A:4-87				
Federal:							
Bullet Proof Vest	4,200.00						4,200.00
NJDOT Grant - Norcross Lane	127,735.00						127,735.00
NJDOT Grant - Kinsley Road - Phase III	110,250.00						110,250.00
NJDOT Grant - Springfield Road	80,000.00						80,000.00
NJDOT Grant - Norcross Lane	150,000.00						150,000.00
NJDOT Grant - Lemmon Avenue			196,915.00				196,915.00
NJDOT Grant - Small Cities Block Grant	4,852.00						4,852.00
State:							
Clean Communities	59,897.36	45,252.61	12,481.31		44,566.37		73,064.91
Special Legislative Grant - Recreation	7,800.91				4,680.26		3,120.65
Urban Enterprize Zone - Police	27,600.00						27,600.00
Urban Enterprize Zone - Clean Team (S&W)	102,000.00		154,895.00				256,895.00
Urban Enterprize Zone - Clean Team (Equipment)	138,992.00				40,701.81		98,290.19
Domestic Violence Prevention Grant	666.49				266.20		400.29
Urban Enterprize Zone - Town Clock	20,000.00				16,238.00		3,762.00
Urban Enterprize Zone - Welcome Signs	28,000.00				26,123.00		1,877.00
(Continued)							

SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS (CONT'D)

Grant	Balance Jan. 1, 2009	Transferred from 2009 Budget Appropriations			Expended		Balance Dec. 31, 2009
		Budget	Appropriation By 40A:4-87				
State:							
Emergency Management Grant	2,749.00						2,749.00
Municipal Alliance Grant	20,755.63	4,000.00	16,000.00		14,809.97		25,945.66
Body Armor Replacement	12,745.35				9,140.56		3,604.79
Over the Limit Under Arrest	3,640.00		5,850.00				9,490.00
NJDEP - Lebanon Forest #1 Dam Rehabilitation	323,854.00						323,854.00
New Jersey Dept of Agriculture - Gypsy Moth			8,309.22				8,309.22
Recycling Tonnage Grant	17,079.16		31,646.01		11,385.25		37,339.92
Municipal Stormwater Regulation Grant	19,633.50				4,818.87		14,814.63
NJ State Police - Exercise Equipment	10,000.00				4,047.75		5,952.25
Tennis Program Grant			562.00				562.00
Downtown Revitalization Grant	16,803.81				15,428.81		1,375.00
Safe & Secure Communities Grant	55,392.00						55,392.00
TOTALS:	1,344,646.21	49,252.61	426,658.54	-	192,206.85		1,628,350.51

SCHEDULE OF UNAPPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2009	Transferred to 2009 Budget Appropriations		Grants Receivable	Received		Balance Dec. 31, 2009
		Budget	Appropriation By 40A:4-87				
Safe and Secure Communities Grant					28,993.50		28,993.50
TOTALS:					28,993.50		28,993.50

*** LOCAL DISTRICT SCHOOL TAX**

		Debit	Credit
Balance January 1, 2009		XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	85001-00	XXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy -2008-2009)	85002-00	XXXXXXXXXX	
Levy School Year July 1, 2009, June 30, 2010		XXXXXXXXXX	11,459,426.00
Levy Calendar Year 2009		XXXXXXXXXX	
Paid		11,459,426.00	XXXXXXXXXX
Balance December 31, 2009		XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	85003-00		XXXXXXXXXX
School Tax Deferred (Not in excess of 50 % of Levy - 2009-2010)	85004-00		XXXXXXXXXX
* Not including Type I school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools.		11,459,426.00	11,459,426.00

Must include unpaid requisitions.

MUNICIPAL OPEN SPACE TAX

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

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District Involved)

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

REGIONAL HIGH SCHOOL TAX

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

COUNTY TAXES PAYABLE

		Debit	Credit
Balance January 1, 2009		XXXXXXXXXX	XXXXXXXXXX
County Taxes	80003-01	XXXXXXXXXX	
Due County for Added and Omitted Taxes	80003-02	XXXXXXXXXX	50,172.98
2009 Levy		XXXXXXXXXX	XXXXXXXXXX
General County	80003-03	XXXXXXXXXX	5,353,652.56
County Library	80003-04	XXXXXXXXXX	508,745.64
County Health		XXXXXXXXXX	
County Open Space Preservation		XXXXXXXXXX	690,721.29
Due County for Added and Omitted Taxes	80003-05	XXXXXXXXXX	36,057.12
Paid		6,603,292.47	XXXXXXXXXX
Balance December 31, 2009		XXXXXXXXXX	XXXXXXXXXX
County Taxes			XXXXXXXXXX
Due County for Added & Omitted Taxes		36,057.12	XXXXXXXXXX
		6,639,349.59	6,639,349.59

SPECIAL DISTRICT TAXES

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

Footnote: Please state the number of districts in each instance.

STATE LIBRARY AID

RESERVE FOR MAINTENANCE OF FREE PUBLIC LIBRARY WITH STATE AID

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

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

Balance January 1, 2009	80004-03	XXXXXXXXXXXX	
State Library Aid Received 2009	80004-04	XXXXXXXXXXXX	
Expended	80004-11		XXXXXXXXXXXX
Balance December 31, 2009	80004-12		

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

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

RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

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

STATEMENT OF GENERAL BUDGET REVENUES 2009

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated 80101-	3,217,879.00	3,217,879.00	
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-			
Miscellaneous Revenue Anticipated:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Adopted Budget	7,065,021.00	7,294,838.60	229,817.60
Added by N.J.S. 40A:4-87:(List on 17a)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	271,763.54	271,763.54	
Total Miscellaneous Revenue Anticipated 80103-	7,336,784.54	7,566,602.14	229,817.60
Receipts from Delinquent Taxes 80104-	900,000.00	1,136,164.60	236,164.60
Amount to be Raised by Taxation:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(a) Local Tax for Municipal Purposes 80105-	12,850,600.00	XXXXXXXXXX	XXXXXXXXXX
(b) Addition to Local District School Tax 80106-		XXXXXXXXXX	XXXXXXXXXX
Total Amount to be Raised by Taxation 80107-	12,850,600.00	13,178,713.60	328,113.60
	24,305,263.54	25,099,359.34	794,095.80

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00	XXXXXXXXXX	29,822,666.21
Amount to be Raised by Taxation	XXXXXXXXXX	XXXXXXXXXX
Local District School Tax 80109-00	11,459,426.00	XXXXXXXXXX
Regional School Tax 80119-00		XXXXXXXXXX
Regional High School Tax 80110-00		XXXXXXXXXX
County Taxes 80111-00	6,553,119.49	XXXXXXXXXX
Due County for Added and Omitted Taxes 80112-00	36,057.12	XXXXXXXXXX
Special District Taxes 80113-00		XXXXXXXXXX
Municipal Open Space Tax 80120-00		XXXXXXXXXX
Reserve for Uncollected Taxes 80114-00	XXXXXXXXXX	1,404,650.00
Deficit in Required Collection of Current Taxes (or) 80115-00	XXXXXXXXXX	
Balance for Support of Municipal Budget (or) 80116-00	13,178,713.60	XXXXXXXXXX
* Excess Non-Budget Revenue (see footnote) 80117-00		XXXXXXXXXX
* Deficit Non-Budget Revenue (see footnote) 80118-00	XXXXXXXXXX	
* These items are applicable only when there is no "Amount to be Raised by Taxation" in the "Budget" column of the statement at the top of this sheet. In such instances, any excess or deficit in the above allocation would apply to "Non-Budget Revenue" only.	31,227,316.21	31,227,316.21

STATEMENT OF GENERAL BUDGET REVENUES 2009

(Continued)

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

[illegible]

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2009

2009 Budget as Adopted	80012-01	24,033,500.00
2009 Budget - Added by N.J.S. 40A:4-87	80012-02	271,763.54
Appropriated for 2009 (Budget Statement Item 9)	80012-03	24,305,263.54
Appropriated for 2009 by Emergency Appropriation (Budget Statement Item 9)	80012-04	
Total General Appropriations (Budget Statement Item 9)	80012-05	24,305,263.54
Add: Overexpenditures (see footnote)	80012-06	
Total Appropriations and Overexpenditures	80012-07	24,305,263.54
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	21,753,411.72
Paid or Charged - Reserve for Uncollected Taxes	80012-09	1,404,650.00
Reserved	80012-10	554,686.57
Total Expenditures	80012-11	23,712,748.29
Unexpended Balances Canceled (see footnote)	80012-12	592,515.25

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 the "Total Expenditures" and "Unexpended Balances Canceled".

SCHEDULE OF EMERGENCY APPROPRIATIONS FOR
LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

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

RESULTS OF 2009 OPERATION

CURRENT FUND

		Debit	Credit
Excess of anticipated Revenues:		XXXXXXXXXXXX	XXXXXXXXXXXX
Miscellaneous Revenues Anticipated	80013-01	XXXXXXXXXXXX	229,817.60
Delinquent Tax Collections	80013-02	XXXXXXXXXXXX	236,164.60
		XXXXXXXXXXXX	
Required Collection of Current Taxes	80013-03	XXXXXXXXXXXX	328,113.60
Unexpended Balances of 2009 Budget Appropriations	80013-04	XXXXXXXXXXXX	592,515.25
Miscellaneous Revenue Not Anticipated	81113-	XXXXXXXXXXXX	528,687.33
Miscellaneous Revenue Not Anticipated: Proceeds of			
Sale of Foreclosed Property (Sheet 27)	81114-	XXXXXXXXXXXX	
Payments in Lieu of Taxes on Real Property	81120-	XXXXXXXXXXXX	
Sale of Municipal Assets		XXXXXXXXXXXX	
Unexpended Balances of 2008 Appropriation Reserves	80013-05	XXXXXXXXXXXX	1,034,070.35
Prior Years Interfunds Returned in 2009	80013-06	XXXXXXXXXXXX	
		XXXXXXXXXXXX	
Cancellation of Reserve for Flood		XXXXXXXXXXXX	193,079.58
		XXXXXXXXXXXX	
Deferred School Tax Revenue: (See School Taxes, Sheets 13&14)		XXXXXXXXXXXX	XXXXXXXXXXXX
Balance January 1, 2009	80013-07		XXXXXXXXXXXX
Balance December 31, 2009	80013-08	XXXXXXXXXXXX	
Deficit in Anticipated Revenues:		XXXXXXXXXXXX	XXXXXXXXXXXX
Miscellaneous Revenues Anticipated	80013-09		XXXXXXXXXXXX
Delinquent Tax Collections	80013-10		XXXXXXXXXXXX
			XXXXXXXXXXXX
Required Collection of Current Taxes	80013-11		XXXXXXXXXXXX
Interfund Advances Originating in 2009	80013-12	316,675.54	XXXXXXXXXXXX
Cancellation of Trust Other Fund Interfund		15,715.88	XXXXXXXXXXXX
Refund of Prior Year Revenue		29,838.00	XXXXXXXXXXXX
Prior Year Senior Citizens Disallowed		66.64	XXXXXXXXXXXX
			XXXXXXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	XXXXXXXXXXXX	
Surplus Balance - To Surplus (Sheet 21)	80013-14	2,780,152.25	XXXXXXXXXXXX
		3,142,448.31	3,142,448.31

SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

[illegible]

SURPLUS - CURRENT FUND YEAR 2009

		DEBIT	CREDIT
1. Balance January 1, 2009	80014-01	XXXXXXXXXXXX	4,052,713.45
2.		XXXXXXXXXXXX	
3. Excess Resulting From 2009 Operations	80014-02	XXXXXXXXXXXX	2,780,152.25
4. Amount Appropriated in the 2009 Budget - Cash	80014-03	3,217,879.00	XXXXXXXXXXXX
5. Amount Appropriated 2009 Budget - with Prior Written Consent of Director of Local Government Services	80014-04		XXXXXXXXXXXX
6.			XXXXXXXXXXXX
7. Balance December 31, 2009	80014-05	3,614,986.70	XXXXXXXXXXXX
		6,832,865.70	6,832,865.70

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

Cash	80014-06	5,686,328.65
Investments	80014-07	
Sub Total		5,686,328.65
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08	2,114,637.94
Cash Surplus	80014-09	3,571,690.71
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	43,295.99
Deferred Charges #	80014-12	
Cash Deficit #	80014-13	
Total Other Assets	80014-14	43,295.99
	80014-15	3,614,986.70

* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS" WOULD ALSO BE PLEDGED TO CASH LIABILITIES.

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

(1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

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.), N.J.S. 40A:4-55.13 (Public Exigencies, etc.) to the extent of emergency notes issued and outstanding for such purposes, together with such emergency notes, may be omitted from this analysis.

(FOR MUNICIPALITIES ONLY)
CURRENT TAXES - 2009 LEVY

1. Amount of Levy as per Duplicate (Analysis) #	82101-00	30,869,210.20
or		
(Abstract of Ratables)	82113-00	
2. Amount of Levy Special District Taxes	82102-00	
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et. seq.	82103-00	
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et. seq.	82104-00	169,299.71
5a. Subtotal 2009 Levy		<u>31,038,509.91</u>
5b. Reductions due to tax appeals**		
5c. Total 2009 Tax Levy	82106-00	<u>31,038,509.91</u>
6. Transferred to Tax Title Liens	82107-00	<u>77,645.95</u>
7. Transferred to Foreclosed Property	82108-00	
8. Remitted, Abated or Canceled	82109-00	<u>68,231.65</u>
9. Discount Allowed	82110-00	
10. Collected in Cash:		
In 2008	82121-00	<u>352,751.69</u>
In 2009 *	82122-00	<u>28,978,972.69</u>
State's Share of 2009 Senior Citizens and Veterans Deductions Allowed	82123-00	<u>490,941.83</u>
R.E.A.P Revenue	82124-00	
Total To Line 14	82111-00	<u>29,822,666.21</u>
11. Total Credits		<u>29,968,543.81</u>
12. Amount Outstanding, December 31, 2009	83120-00	<u>1,069,966.10</u>
13. Percentage of Cash Collections to Total 2009 Levy, (item 10 divided by item 5c) is	96.08 %	
	82112-00	
NOTE: If municipality conducted Accelerated Tax Sale or Tax Levy Sale check here and complete Sheet 22a.		<input type="checkbox"/>
14. Calculation of Current Taxes Realized in Cash:		
Total of Line 10		<u>29,822,666.21</u>
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals		
To Current Taxes Realized in Cash (Sheet 17)		<u>29,822,666.21</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 $\frac{1,049,977.50}{1,500,000.00}$, or .699985. The correct percentage to be shown as Item 13 is 69.99%, and not 70.00%, nor 69.999%

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

* Include overpayments applied as a part of 2009 collections.

** Tax appeals pursuant to R.S. 54:3-21 et seq and/or R.S. 54:48-1 et seq approved by resolution of the governing body prior to introduction of municipal budget.

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

	DEBIT	CREDIT
1. Balance January 1, 2009	XXXXXXXXXXXX	XXXXXXXXXXXX
Due From State of New Jersey	29,920.80	XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXXXX	
2. Sr. Citizens Deductions Per Tax Billings	63,250.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	410,183.67	XXXXXXXXXX
4. Sr. Citizens Deductions Allowed by Tax Collector	6,250.00	XXXXXXXXXX
5. Veterans Deductions Allowed by Tax Collector	11,750.00	
6.		
7. Sr. Citizens Deductions Disallowed by Tax Collector	XXXXXXXXXXXX	491.84
8. Sr. Citizens Deductions Disallowed by Tax Collector 2008 Taxes	XXXXXXXXXXXX	66.64
9. Received in Cash from State	XXXXXXXXXXXX	480,000.00
10. Senior Citizen Deductions Allowed by Collector 2008 Taxes	750.00	
11. Veteran Deductions Allowed by Collector 2008 Taxes	1,750.00	
12. Balance December 31, 2009	XXXXXXXXXXXX	XXXXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXXXX	43,295.99
Due To State of New Jersey		XXXXXXXXXXXX
	523,854.47	523,854.47


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

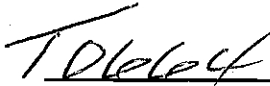
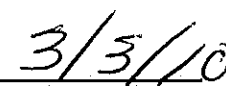
Line 2	63,250.00
Line 3	410,183.67
Line 4	6,250.00
Line 5	11,750.00
Line 6	-
Sub-Total	491,433.67
Less: Line 7	491.84
To Item 10, Sheet 22	490,941.83

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

		DEBIT	CREDIT
Balance January 1, 2009		XXXXXXXXXXXX	
Taxes Pending Appeals		XXXXXXXXXXXX	XXXXXXXXXXXX
Interest Earned on Taxes Pending Appeals		XXXXXXXXXXXX	XXXXXXXXXXXX
Contested Amount of 2009 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)		XXXXXXXXXXXX	
Interest Earned on Taxes Pending State Appeals		XXXXXXXXXXXX	
Cash Paid to Appelants (Including 5% Interest from the Date of Payment)			XXXXXXXXXXXX
Closed to Results of Operations (Portion of Appeal won by Municipality, including Interest)			XXXXXXXXXXXX
Balance December 31, 2009			XXXXXXXXXXXX
Taxes Pending Appeals*		XXXXXXXXXXXX	XXXXXXXXXXXX
Interest Earned on Taxes Pending Appeals		XXXXXXXXXXXX	XXXXXXXXXXXX

* Includes State Tax Court and County Board of Taxation
Appeals Not Adjusted by December 31, 2009


Signature of Tax Collector

 
License # Date

**COMPUTATION OF APPROPRIATION:
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-			XXXXXXXXXXXX
2. Local District School Tax	Actual 80016-		11,459,426.00
	Estimate ** 80017-		XXXXXXXXXXXX
3. Regional School District Tax	Actual 80025-		
	Estimate * 80026-		XXXXXXXXXXXX
4. Regional High School Tax - School Budget	Actual 80018-		
	Estimate * 80019-		XXXXXXXXXXXX
5. County Tax	Actual 80020-		6,553,119.49
	Estimate * 80021-		XXXXXXXXXXXX
6. Special District Taxes	Actual 80022-		
	Estimate * 80023-		XXXXXXXXXXXX
7. Municipal Open Space Tax	Actual 80027-		
	Estimate * 80028-		XXXXXXXXXXXX
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 96.50% [820074-04] Equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22) 80024-05			
<u>Analysis of Item 11:</u>			
Local District School Tax (Amount Shown in Line 2 Above)			* May not be stated in an amount less than "actual" Tax of year 2009
Regional School District Tax (Amount Shown in Line 3 Above)			
Regional High School Tax (Amount Shown in Line 4 Above)			** 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.
County Tax (Amount Shown in Line 5 Above)			
Special District Tax (Amount Shown in Line 6 Above)			
Municipal Open Space Tax (Amount Shown in 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			Note:
Computation of "Tax in Local Municipal Budget"			The amount of anticipated rev- enues (Item 9) may never exceed the total of Items 1 and 12.
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			

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

			Debit	Credit
1. Balance January 1, 2009			2,729,926.81	XXXXXXXXXXXXXXXX
A. Taxes	83102-00	1,251,962.92	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
B. Tax Title Liens	83103-00	1,477,963.89	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
2. Canceled:			XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
A: Taxes	83105-00		XXXXXXXXXXXXXXXX	30,376.03
B. Tax Title Liens	83106-00		XXXXXXXXXXXXXXXX	2,385.81
3. Transferred to Foreclosed Tax Title Liens:			XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
A. Taxes	83108-00		XXXXXXXXXXXXXXXX	
B. Tax Title Liens	83109-00		XXXXXXXXXXXXXXXX	
4. Added Taxes	83110-00		66.64	XXXXXXXXXXXXXXXX
5. Added Tax Title Liens	83111-00			XXXXXXXXXXXXXXXX
6. Adjustment between Taxes (Other than Current Year) and Tax Title Liens:			XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
A. Taxes - Transfers to Tax Title Liens	83104-00		XXXXXXXXXX	36,461.53
B. Tax Title Liens - Transfers from Taxes	83107-00		36,461.53	(1) XXXXXXXX
7. Balance Before Cash Payments			XXXXXXXXXXXXXXXX	2,697,231.61
8. Totals			2,766,454.98	2,766,454.98
9. Balance Brought Down			2,697,231.61	XXXXXXXXXXXXXXXX
10. Collected:			XXXXXXXXXXXXXXXX	1,136,164.60
A. Taxes	83116-00	1,108,674.37	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
B. Tax Title Liens	83117-00	27,490.23	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
11. Interest and Costs - 2009 Tax Sale			83118-00	7,512.50
12. 2009 Taxes Transferred to Liens			83119-00	77,645.95
13. 2009 Taxes			83123-00	1,069,966.10
14. Balance December 31, 2009			XXXXXXXXXXXXXXXX	2,716,191.56
A. Taxes	83121-00	1,146,483.73	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
B. Tax Title Liens	83122-00	1,569,707.83	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
15. Totals			3,852,356.16	3,852,356.16

16. Percentage of Cash Collections to Adjusted Amount

Outstanding (Item #10 divided by Item #9) 42.12 %

17. Item #14 multiplied by percentage shown above is \$ 1,144,059.89 [83125-00] and represents the maximum amount that may be anticipated in 2010.

(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	22,632,250.00	XXXXXXXXXX
2. Foreclosed or Deeded in 2009		XXXXXXXXXXXX	XXXXXXXXXXXX
3. Tax Title Liens	84103-00		XXXXXXXXXXXX
4. Taxes Receivable	84104-00		XXXXXXXXXXXX
5A.	84102-00		XXXXXXXXXXXX
5B.	84105-00	XXXXXXXXXXXX	
6. Adjustment to Assessed Valuation	84106-00		XXXXXXXXXXXX
7. Adjustment to Assessed Valuation	84107-00	XXXXXXXXXXXX	
8. Sales		XXXXXXXXXXXX	XXXXXXXXXXXX
9. Cash*	84109-00	XXXXXXXXXXXX	
10. Contract	84110-00	XXXXXXXXXXXX	
11. Mortgage	84111-00	XXXXXXXXXXXX	
12. Loss on Sales	84112-00	XXXXXXXXXXXX	
13. Gain on Sales	84113-00		XXXXXXXXXXXX
14. Balance December 31, 2009	84114-00	XXXXXXXXXXXX	22,632,250.00
		22,632,250.00	22,632,250.00

CONTRACT SALES

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

MORTGAGE SALES

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

Analysis of Sale of Property: _____

* Total Cash Collected in 2009 (84125-00) _____

Realized in 2009 Budget _____

To Results of Operation (Sheet 19) _____

DEFERRED CHARGES
- MANDATORY CHARGES ONLY -
CURRENT, TRUST, AND GENERAL CAPITAL FUNDS
 (Do not include the emergency authorizations pursuant to N.J.S. 40A:4-55,
 N.J.S. 44A:4-55.1 or N.J.S. 40A:4-55.13 listed on Sheets 29 and 30.)

	<u>Caused By</u>	<u>Amount</u> Dec. 31, 2008 Per Audit <u>Report</u>	<u>Amount in</u> 2009 <u>Budget</u>	<u>Amount</u> Resulting <u>from 2009</u>	<u>Balance</u> as at <u>Dec. 31, 2009</u>
1.	Emergency Authorization - Municipal *				
2.	Emergency Authorizations - Schools				
3.					
4.					
5.					
	Subtotal				
6.	Deficit from Operations Total Current				
7.	Trust - Other				
8.	Trust - Dog				
9.	Trust- Assessment				
10.	Capital -				

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

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

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

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

	<u>In Favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	<u>Appropriated for</u> <u>in Budget of</u> <u>Year 2010</u>
1.					
2.					
3.					
4.					

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	
	NONE						
Totals							

80025-00

80026-00

It is hereby certified that all outstanding "Special Emergency" appropriations have been adopted by the governing body in full compliance with N.J.S. 40A:4-53 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.

N.J.S. 40A:4-55.1, ET SEQ., SPECIAL EMERGENCY - DAMAGE CAUSED TO ROADS OR BRIDGES BY SNOW, ICE, FROST OR FLOOD

N.J.S. 40A:4-55.13, ET SEQ., SPECIAL EMERGENCY - PUBLIC EXIGENCIES CAUSED BY CIVIL DISTURBANCES

Date	Purpose	Amount Authorized	Not Less Than 1/3 of Amount Authorized*	Balance Dec. 31, 2008	Reduced in 2009		Balance Dec. 31, 2009
					By 2009 Budget	Canceled by Resolution	
	NONE						
Totals							

Sheet 30

80027-00

80028-00

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

Chief Financial Officer

* Not less than one-third (1/3) of the 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.

LIST OF BONDS ISSUED DURING 2009

[illegible]

80033-14

80033-15

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING
AND 2010 DEBT SERVICE FOR LOANS
(MUNICIPAL) GREEN ACRES TRUST LOAN**

		Debit	Credit	2010 Debt Service
Outstanding January 1, 2009	80033-01	XXXXXXXXXX	334,656.00	
Issued	80033-02	XXXXXXXXXX		
Paid	80033-03	30,459.68	XXXXXXXXXX	
Outstanding December 31, 2009	80033-04	304,196.32	XXXXXXXXXX	
		334,656.00	334,656.00	
2010 Loan Maturities			80033-05	31,073.00
2010 Interest on Loans			80033-06	5,929.33
Total 2010 Debt Service for Green Acres Trust Loan			80033-13	37,002.33
NEW JERSEY ENVIRONMENTAL INFRASTRUCTURE LOAN				
Outstanding January 1, 2009	80033-07	XXXXXXXXXX	459,523.00	
Issued	80033-08	XXXXXXXXXX		
Paid	80033-09	42,874.75	XXXXXXXXXX	
Outstanding December 31, 2009	80033-10	416,648.25	XXXXXXXXXX	
		459,523.00	459,523.00	
2010 Loan Maturities			80033-11	42,181.00
2010 Interest on Loans			80033-12	11,950.00
Total 2010 Debt Service for New Jersey Environmental Infrastructure Loan			80033-13	54,131.00

LIST OF LOANS ISSUED DURING 2009

Purpose	2010 Maturity	Amount Issued	Date of Issue	Interest Rate
Assessment:				
Subtotal				
	80033-14	80033-15		

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

TYPE I SCHOOL TERM BONDS

		Debit	Credit	2010 Debt Service
Outstanding January 1, 2009	80034-01	XXXXXXXXXX		
Paid	80034-02		XXXXXXXXXXXX	
Outstanding December 31, 2009	80034-03		XXXXXXXXXXXX	
2010 Bond Maturities - Term Bonds	80034-04			
2010 Interest on Bonds *	80034-05			

TYPE I SCHOOL SERIAL BOND

Outstanding January 1, 2009	80034-06	XXXXXXXXXX	
Issued	80034-07	XXXXXXXXXXXX	
Paid	80034-08		XXXXXXXXXXXX
Outstanding December 31, 2009	80034-09		XXXXXXXXXXXX
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		

LIST OF BONDS ISSUED DURING 2009

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

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 Various Capital Improvements	6,216,352.00	October 9, 2009	6,216,352.00	January 7, 2010	2.74%		41,635.74	Dec. 31, 2010
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
Total	6,216,352.00		6,216,352.00			-	41,635.74	

Sheet 33

80051-01

80051-02

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 1 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

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								
Total								

80051-0180051-02

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/Fees
Leases approved by LFB after July 1, 2007			
1			
2			
3			
4			
5			
6			
Leases approved by LFB prior July 1, 2007			
1 Improvements and Equipment (2004)	2,286,600.50	140,904.00	93,643.00
2 Improvements and Equipment (2005)	1,358,050.00	62,280.00	55,206.00
3			
4			
5			
6			
Total	3,644,650.50	203,184.00	148,849.00

80051-01

80051-02

(Do not crowd-add additional sheets)

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

Improvements Specify each authorization by purpose. Do not merely designate by code number.	Balance - January 1, 2009		2009 Authorizations	Transfers from Encumbrances Payable	Expended	Authorizations Canceled	Balance - December 31, 2009	
	Funded	Unfunded					Funded	Unfunded
Ord. 2000-13 Improvements to Roads								
and Recreation Facilities and								
Purchase of Equipment	247,200.00			39,050.00	40,475.00		245,775.00	
Ord 2003-17 & 21 Acq. of Trucks								
and Heavy Equipment	26,570.00						26,570.00	
Ord 2003-8 Municipal Building								
Roof, Drainage Improvements and								
Streets and Roads	477,750.60						477,750.60	
Ord 2005-21 Reconstruction of Dam								
and Kinsley Road		2,000,265.53		2,346,129.32	2,563,428.36			1,782,966.49
Ord. 2006-11 Road Program	7,426.00						7,426.00	
Ord 2006-22 Various Improvements		802,525.92		51,321.51	14,799.31			839,048.12
(Continued)								

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 code number.	Balance - January 1, 2009		2009 Authorizations	Transfer from Encumbrances Payable	Expended	Authorizations Canceled	Balance - December 31, 2009	
	Funded	Unfunded					Funded	Unfunded
Ord 2007-7 Various Improvements		711,940.96		596,496.80	973,814.20			334,623.56
Ord 2007-8 Various Improvements	185,885.51			4,806.84	4,553.00		186,139.35	
Ord 2007-13 Acq. of 2 Four-Wheel Drive Vehicles	2,619.51						2,619.51	
Ord 2008-17 Various Improvements		691,528.70		398,053.60	412,379.96	57,906.00		619,296.34
Ord 2009-13 Improvements to Township Roads and Drainage			705,450.00		503,257.68			202,192.32
Ord 2009-15 Construction of Imagination Kingdom Playground			890,000.00		606,132.78		283,867.22	
Ord 2009-20 Renovations to Municipal Courtroom			240,000.00		227,394.12		12,605.88	
Total 7000-	947,451.62	4,206,261.11	1,835,450.00	3,435,858.07	5,346,234.41	57,906.00	1,242,753.56	3,778,126.83

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	XXXXXXXXXXXXX	199,813.00
Received from 2009 Budget Appropriation *	80031-02	XXXXXXXXXXXXX	100,000.00
		XXXXXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	80031-03	XXXXXXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:		XXXXXXXXXXXXX	XXXXXXXXXXXXX
			XXXXXXXXXXXXX
			XXXXXXXXXXXXX
			XXXXXXXXXXXXX
			XXXXXXXXXXXXX
			XXXXXXXXXXXXX
			XXXXXXXXXXXXX
			XXXXXXXXXXXXX
			XXXXXXXXXXXXX
			XXXXXXXXXXXXX
			XXXXXXXXXXXXX
			XXXXXXXXXXXXX
			XXXXXXXXXXXXX
			XXXXXXXXXXXXX
			XXXXXXXXXXXXX
			XXXXXXXXXXXXX
			XXXXXXXXXXXXX
Appropriated to Finance Improvement Authorizations	80031-04	275,272.00	XXXXXXXXXXXXX
			XXXXXXXXXXXXX
Balance December 31, 2009	80013-05	24,541.00	XXXXXXXXXXXXX
		299,813.00	299,813.00

* 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

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

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	Amounts of Down Payment in Budget of 2009 or Prior Years
Ord 2009-13 Improvements to Township Roads and Drainage	705,450.00	670,178.00	35,272.00	35,272.00
Ord 2009-15 Construction of Imagination Kingdom Playground	890,000.00		*	
Ord 2009-20 Renovations to Municipal Courtroom	240,000.00		240,000.00	240,000.00
* - Fully Funded by Green Acres Garden State Preservation Grant				
Total 80032-00	1,835,450.00	670,178.00	275,272.00	275,272.00

NOTE - Where amount in column "Down Payment Provided By Ordinance" is LESS than 5% of the 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	XXXXXXXXXXXX	648,507.47
Premium on Sale of Bonds		XXXXXXXXXXXX	
Funded Improvement Authorizations Canceled		XXXXXXXXXXXX	
Appropriated to Finance Improvement Authorizations	80029-02		XXXXXXXXXXXX
Appropriated to 2009 Budget Revenue	80029-03	300,000.00	XXXXXXXXXXXX
Balance December 31, 2009	80029-04	348,507.47	XXXXXXXXXXXX
		648,507.47	648,507.47

BONDS ISSUED WITH A COVENANT OR COVENANTS

1. Amount of Serial Bonds Issued Under Provisions of Chapter 233, P.L. 1944, Chapter 268, P.L. 1944, Chapter 428, P.L. 1943 or Chapter 77, Article VI-A, P.L. 1945, with Covenant or Covenants; Outstanding December 31, 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	31,038,509.91
2. Amount of Item 1 Collected in 2009 (*)	29,822,666.21
3. Seventy (70) percent of Item 1	21,726,956.94

(*) 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 year just ended?

Answer YES or NO NO

D.

1. Cash Deficit in 2008		
2. 4% of 2008 Tax Levy for all purposes: Levy --	<u> </u>	<u> </u>
3. Cash Deficit 2009		
4. 4% of 2009 Tax Levy for all purposes: Levy --	<u> </u>	<u> </u>

E.	<u>Unpaid</u>	<u>2008</u>	<u>2009</u>	<u>Total</u>
1.	State Taxes	<u> </u>	<u> </u>	<u> </u>
2.	County Taxes	<u> </u>	<u>36,057.12</u>	<u>36,057.12</u>
3.	Amounts due Special Districts	<u> </u>	<u> </u>	<u> </u>
4.	Amounts due School District for Local School Tax	<u> </u>	<u> </u>	<u> </u>

SHEETS 40 TO 68, INCLUSIVE, PERTAIN TO

UTILITIES ONLY

Note:

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

**POST - CLOSING
TRIAL BALANCE - WATER UTILITY FUND**

Operating and Capital Sections
(Separately Stated)

[illegible]

Sheet 41

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

(Do Not Crowd - add additional sheets)

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

(Do Not Crowd - add additional sheets)

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

POST CLOSING
TRIAL BALANCE - WATER 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
CAPITAL:		
Assessment Serial Bonds		
Serial Bonds		204,500.00
Notes		
Improvement Authorizations - Funded		18,347.21
Improvement Authorizations - Unfunded		
Capital Improvement Fund		7.00
Down Payments on Improvements		
Capital Surplus		1.00
Due to Water Utility - Operating Fund		77,601.65
Capital Lease Payable - Burlington County Bridge Commission		2,270,350.50
Contracts Payable		94,937.49
Reserve for Encumbrances Payable		4,640.00
Reserve for Amortization		7,258,892.50
Reserve for Deferred Amortization		334,400.00
Reserve for Lease Purchases		259,127.85
Reserve for Payment of Capital Lease		157,800.00
TOTAL	10,789,988.20	10,789,988.20

(Do Not Crowd - add additional sheets)

**POST CLOSING TRIAL BALANCE -
UTILITY ASSESSMENT TRUST FUNDS**

IF MORE THAN ONE UTILITY

EACH ASSESSMENT SECTION MUST BE SEPARATELY STATED

AS AT DECEMBER 31, 2009

Title of Account	DEBIT	CREDIT
Cash		
Investments		
Assessment Notes		
Assessment Serial Bonds		
Fund Balance		
TOTAL		

(Do Not Crowd - add additional sheets)

ANALYSIS OF WATER UTILITY ASSESSMENT TRUST 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	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

Sheet 43

* Show as Red Figure

SCHEDULE OF WATER UTILITY BUDGET - 2009

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated 91301-	367,762.00	367,762.00	
Operating Surplus Anticipated with Consent of Director of Local Government Services 91302-			
Rents 91303-	1,630,000.00	1,571,779.33	(58,220.67)
Fire Hydrant Service 91304-			
Miscellaneous 91305-			-
Added by N.J.S. 40A:4-87: (List)	XXXXXXXXXXXX	XXXXXXXXXXXX	
Subtotal	1,997,762.00	1,939,541.33	(58,220.67)
Deficit (General Budget) ** 91306-			
91307-	1,997,762.00	1,939,541.33	(58,220.67)

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

STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:	XXXXXXXXXXXX
Adopted Budget	1,997,762.00
Added by N.J.S. 40A:4-87	
Emergency	
Total Appropriations	1,997,762.00
Add: Overexpenditures (See Footnote)	
Total Appropriations and Overexpenditures	1,997,762.00
Deduct Expenditures:	
Paid or Charged	1,588,648.12
Reserved	385,602.98
Surplus (General Budget)**	
Total Expenditures	1,974,251.10
Unexpended Balance Canceled (See Footnote)	23,510.90

FOOTNOTES: RE: OVEREXPENDITURES

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

RE: UNEXPENDED BALANCES CANCELED:

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

STATEMENT OF 2009 OPERATION

WATER UTILITY

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

Section 2 should be filled out in every case.

SECTION 1:

Revenue Realized:	XXXXXXXXXXXXXXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")	1,939,541.33	
Miscellaneous Revenue Not Anticipated	48,763.68	
2008 Appropriation Reserve Canceled *	113,704.90	
Total Revenue Realized		2,102,009.91
Expenditures:	XXXXXXXXXXXXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXXXXXXXXXXXX	
Paid or Charged	1,588,648.12	
Reserved	385,602.98	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Overexpenditure of Appropriation Reserves		
Total Expenditures	1,974,251.10	
Less: Deferred Charges Included In Above "Total Expenditures"		
Total Expenditures - as Adjusted		1,974,251.10
Excess		127,758.81
Budget Appropriation - Surplus (General Budget)**		
Remainder = Balance of "Results of 2009 Operation"("Excess in Operations" - Sheet 46)	127,758.81	
Deficit		
Anticipated Revenue - Deficit (General Budget) **		
Remainder = Balance of "Results of 2009 Operation" ("Operating Deficit - To Trial Balance" (Sheet 46)		

Section 2:

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

2008 Appropriation Reserves Canceled in 2009	113,704.90	
Less: Anticipated Deficit in 2008 Budget - Amount Received and Due from the Current Fund - If none enter "NONE"		
* Excess (Revenue Realized)		113,704.90

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

RESULTS OF 2009 OPERATIONS -WATER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXXXXXX	
Unexpended Balances of Appropriations	XXXXXXXXXXXX	23,510.90
Miscellaneous Revenue Not Anticipated	XXXXXXXXXXXX	48,763.68
Unexpended Balances of 2008 Appropriation Reserves *	XXXXXXXXXXXX	113,704.90
Deficit in Anticipated Revenue	58,220.67	XXXXXXXXXXXX
		XXXXXXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXXXXXX	
Excess in Operations-to Operating Surplus	127,758.81	XXXXXXXXXXXX
* See restriction in amount on sheet 45, SECTION 2	185,979.48	185,979.48

OPERATING SURPLUS WATER UTILITY

	Debit	Credit
Balance January 1, 2009	XXXXXXXXXXXX	471,003.99
Excess in Results of 2009 Operations	XXXXXXXXXXXX	127,758.81
Amount Appropriated in 2009 Budget - Cash	367,762.00	XXXXXXXXXXXX
Amount Appropriated in 2009 Budget with Prior Written Consent of the Director of Local Government Services		XXXXXXXXXXXX
Balance December 31, 2009	231,000.80	XXXXXXXXXXXX
	598,762.80	598,762.80

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

Cash	656,737.27
Investments	
Interfund Accounts Receivable and Prepaid Debt Service	77,601.65
Subtotal	734,338.92
Deduct Cash Liabilities Marked with "C" on Trial Balance	503,338.12
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	231,000.80
Other Assets Pledged to Operating Surplus *	
Deferred Charges #	
Operating Deficit #	
Total Other Assets	
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2010 BUDGET	231,000.80

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

SCHEDULE OF WATER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2008		<u>510,304.33</u>
Increased by:		
	Water Rents Levied	<u>1,571,818.93</u>
Decreased by:		
	Collections	<u>1,558,104.41</u>
	Overpayments applied	<u>13,674.92</u>
	Transfer to Water Liens	<u> </u>
	Other	<u> </u>
		<u>1,571,779.33</u>
Balance December 31, 2009		<u>510,343.93</u>

SCHEDULE OF WATER UTILITY LIENS

Balance December 31, 2008		<u>484.00</u>
Increased by:		
	Transfers from Accounts Receivable	<u> </u>
	Penalties and Costs	<u> </u>
	Other	<u> </u>
Decreased by:		<u> </u>
	Collections	<u> </u>
	Other	<u> </u>
		<u> </u>
Balance December 31, 2009		<u>484.00</u>

DEFERRED CHARGES

- MANDATORY CHARGES ONLY -

WATER UTILITY FUND

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

<u>Caused By</u>	<u>Amount Dec. 31, 2008 per Audit Report</u>	<u>Amount in 2009 Budget</u>	<u>Amount Resulting From 2009</u>	<u>Balance as at Dec. 31, 2009</u>
OPERATING				
1. Emergency Authorization - *				
2.				
3.				
4.				
Subtotal				
5. Total Operating				
CAPITAL				
6.				
7.				
8.				
9.				
Total Capital				

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

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

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

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

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

WATER UTILITY ASSESSMENT BONDS

	Debit	Credit	2010 Debt Service
Outstanding January 1, 2009	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding December 31, 2009		XXXXXXXXXX	
2010 Bond Maturities - Assessment Bonds			
2010 Interest on Bonds *			
Water Utility Capital Bonds			
Outstanding January 1, 2009	XXXXXXXXXX	390,604.00	
Issued	XXXXXXXXXX		
Paid	186,104.00	XXXXXXXXXX	
Outstanding December 31, 2009	204,500.00	XXXXXXXXXX	
	390,604.00	390,604.00	
2010 Bond Maturities - Capital Bonds			100,000.00
2010 Interest on Bonds *			10,328.00

INTEREST ON BONDS - WATER UTILITY BUDGET

2010 Interest on Bonds (* Items)	10,328.00	
Less: Interest Accrued to 12/31/2009 (Trial Balance)	1,725.90	
Subtotal	8,602.10	
Add: Interest to be Accrued as of 12/31/2010	882.00	
Required Appropriation 2010		9,484.10

LIST OF BONDS ISSUED DURING 2009

Purpose	2010 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				

SCHEDULE OF LOANS ISSUED AND OUTSTANDING AND 2010 DEBT SERVICE FOR LOANS

WATER UTILITY ASSESSMENT LOANS

	Debit	Credit	2010 Debt Service
Outstanding January 1, 2009	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXXXX	
Outstanding December 31, 2009		XXXXXXXXXXXX	
2010 Loan Maturities			
2010 Interest on Loans *			
Water Utility Capital Loan			
Outstanding January 1, 2009	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXXXX	
Outstanding December 31, 2009		XXXXXXXXXXXX	
2010 Loan Maturities			
2010 Interest on Loans *			

INTEREST ON LOANS - WATER UTILITY BUDGET

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

LIST OF LOANS ISSUED DURING 2009

Purpose	2010 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				

DEBT SERVICE SCHEDULE FOR UTILITY NOTES (OTHER THAN 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		
						For Principal	For Interest **	
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
Total								

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.

(DO NOT CROWD -ADD ADDITIONAL SHEETS IF ANY)

INTEREST ON NOTES - WATER UTILITY BUDGET	
2010 Interest on Notes	
Less: Interest Accrued to 12/31/2009 (Trial Balance)	
Subtotal	
Add: Interest to be Accrued as of 12/31/2010	
Required Appropriations - 2010	

DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 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								
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"

Schedule of Capital Lease Program Obligations

Purpose	Amount of Lease Obligation Outstanding Dec. 31, 2009	2010 Budget Requirement	
		For Principal	For Interest/Fees
Leases approved by LFB after July 1, 2007			
1			
2			
3			
4			
5			
6			
Leases approved by LFB prior July 1, 2007			
1 Improvements and Equipment (2004)	488,400.00	30,096.00	20,002.00
2 Improvements and Equipment (2005)	1,781,950.50	81,720.00	72,438.00
3			
4			
5			
6			
Total	2,270,350.50	111,816.00	92,440.00

80051-01

80051-02

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	Authorizations Canceled	Balance - December 31, 2009	
	Funded	Unfunded					Funded	Unfunded
Ord 3-1990 & 18-1991 Drilling of								
Well #11, Construction of Water								
Storage Facility & Installation of								
Various Mains & Other Pipes	3,431.00						3,431.00	
Ord 18-1992 Rehabilitation of Water								
System, Acq, of Pipes, Water Mains								
& Related Materials	981.00						981.00	
Ord 25-1996 Const. of Water Wells &								
Renovations to Water Storage Tanks	199.21						199.21	
Ord 17-2004 Redevelopment of Wells	13,736.00						13,736.00	
Total 70000-	18,347.21						18,347.21	

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

WATER UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	DEBIT	CREDIT
Balance January 1, 2009	XXXXXXXXXXXX	7.00
Received from 2009 Budget Appropriation *	XXXXXXXXXXXX	
	XXXXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXXXXX	XXXXXXXXXXXX
		XXXXXXXXXXXX
		XXXXXXXXXXXX
		XXXXXXXXXXXX
		XXXXXXXXXXXX
		XXXXXXXXXXXX
		XXXXXXXXXXXX
		XXXXXXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXXXXXX
		XXXXXXXXXXXX
Balance December 31, 2009	7.00	XXXXXXXXXXXX
	7.00	7.00

WATER UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	DEBIT	CREDIT
Balance January 1, 2009	XXXXXXXXXXXX	
Received from 2009 Budget Appropriation *	XXXXXXXXXXXX	
Received from 2009 Emergency Appropriation *	XXXXXXXXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXXXXXXXX
		XXXXXXXXXXXX
Balance December 31, 2009		XXXXXXXXXXXX

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

UTILITIES ONLY

Totals

YEAR 2009

1.00

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"

[illegible]

(Do Not Crowd - add additional sheets)

Section in the same manner as set forth in General Capital Fund on Sheet 8

POST CLOSING

AS AT DECEMBER 31, 2009

Operating and Capital Sections

(Separately Stated)

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

[illegible]

(Do Not Crowd - add additional sheets)

Section in the same manner as set forth in General Capital Fund on Sheet 8

POST CLOSING

Trial Balance Sewer Utility Fund

AS T DECEMBER 31, 2009

Operating and Capital Sections

(Separately Stated)

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

[illegible]

(Do Not Crowd - add additional sheets)

Section in the same manner as set forth in General Capital Fund on Sheet 8

POST CLOSING

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
CAPITAL:		
Assessment Serial Bonds		
Serial Bonds		4,638,028.00
Notes		
Improvement Authorizations - Funded		
Improvement Authorizations - Unfunded		
Capital Improvement Fund		
Down Payments on Improvements		
Capital Surplus		
Reserve for Amortization		7,001,012.00
TOTAL	11,639,040.00	11,639,040.00

(Do Not Crowd - add additional sheets)

**POST CLOSING TRIAL BALANCE -
UTILITY ASSESSMENT TRUST FUNDS**

IF MORE THAN ONE UTILITY

EACH ASSESSMENT SECTION MUST BE SEPARATELY STATED

AS AT DECEMBER 31, 2009

[illegible]

(Do Not Crowd - add additional sheets)

Analysis Of Sewer Utility Assessment Trust 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	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
Total								

* Show as Red Figure

Schedule of Sewer Utility Budget - 2009

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit *
Operating Surplus Anticipated 01			
Operating Surplus Anticipated with Consent of Director of Local Government Services 02			
Lease Agreement - Pemberton Township MUA	575,640.00	575,640.00	
Added by N.J.S. 40A:4-87 (List)	XXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXX
Subtotal	575,640.00	575,640.00	
Deficit (General Budget) ** 06			
07	575,640.00	575,640.00	

** 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:	XXXXXXXXXXXXXXXX
Adopted Budget	575,640.00
Added by N.J.S. 40A:4-87	
Emergency	
Total Appropriations	575,640.00
Add: Overexpenditures (See Footnote)	
Total Appropriations and Overexpenditures	575,640.00
Deduct Expenditures:	
Paid or Charged	574,142.25
Reserved	
Surplus (General Budget)**	
Total Expenditures	574,142.25
Unexpended Balance Canceled (See Footnote)	1,497.75

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 shown as "Paid or Charged" in the budget document. In all instances "Total Appropriations" and "Overexpenditures" must equal the sum of the "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:

Revenue Realized:	XXXXXXXXXXXXXXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")	575,640.00	
Miscellaneous Revenue Not Anticipated	398.79	
2008 Appropriation Reserves Canceled * (Excess Revenue Realized)		
Total Revenue Realized		576,038.79
Expenditures:	XXXXXXXXXXXXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXXXXXXXXXXXX	
Paid or Charged	574,142.25	
Reserved		
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Overexpenditure of Appropriation Reserves		
Total Expenditures	574,142.25	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		574,142.25
Excess		1,896.54
Budget Appropriation - Surplus (General Budget) **		
Remainder = Balance of Results from 2009 Operations ("Excess in Operations" - Sheet 60)	1,896.54	
Deficit		
Anticipated Revenue - Deficit (General Budget) **		
Remainder = Balance of "Results From 2009 Operation" ("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		
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 58.

Results Of 2009 Operations Sewer Utility

	DEBIT	CREDIT
Excess in Anticipated Revenues	XXXXXXXXXXXX	
Unexpended Balances of Appropriations	XXXXXXXXXXXX	1,497.75
Miscellaneous Revenue Not Anticipated	XXXXXXXXXXXX	398.79
Unexpended Balances of 2008 Appropriation Reserves *	XXXXXXXXXXXX	
Deficit in Anticipated Revenue		XXXXXXXXXXXX
		XXXXXXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXXXXXX	
Excess in Operations - to Operating Surplus	1,896.54	XXXXXXXXXXXX
* See <u>restriction</u> in amount on Sheet 59, Section 2	1,896.54	1,896.54

Operating Surplus Sewer Utility

	DEBIT	CREDIT
Balance January 1, 2009	XXXXXXXXXXXX	72,793.44
Excess in Results of 2009 Operations	XXXXXXXXXXXX	1,896.54
Amount Appropriated in 2009 Budget -Cash		XXXXXXXXXXXX
Amount Appropriated in 2009 Budget with Prior Written Consent of Director of Local Government Services		XXXXXXXXXXXX
Balance December 31, 2009	74,689.98	XXXXXXXXXXXX
	74,689.98	74,689.98

ANALYSIS OF BALANCE DECEMBER 31, 2009 (From Sewer Utility -Trial Balance)

Cash	95,656.41
Investments	
Interfund Accounts Receivable	
Subtotal	95,656.41
Deduct Cash Liabilities Marked with "C" on Trial Balance	20,966.43
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	74,689.98
* Other Assets Pledged to Operating Surplus	
Deferred Charges #	
Operating Deficit #	
Total Other Assets	
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2010 BUDGET	74,689.98

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

Schedule Of Sewer Utility Accounts Receivable

Balance December 31, 2008

Increased by:

Sewer Rents Levied

Decreased by:

Collections

Overpayments applied

Transfer to Sewer Utility Liens

Other

Balance December 31, 2009

Schedule Of Sewer Utility Liens

Balance December 31, 2008

Increased by:

Transfers from Accounts Receivable

Penalties and Costs

Other

Decreased by:

Collections

Other

Balance December 31, 2009

DEFERRED CHARGES

- MANDATORY CHARGES ONLY -

Sewer Utility Fund

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

	<u>Caused By</u>	<u>Amount</u> <u>Dec. 31, 2008</u> <u>per Audit</u> <u>Report</u>	<u>Amount in</u> <u>2009</u> <u>Budget</u>	<u>Amount</u> <u>Resulting</u> <u>From 2009</u>	<u>Balance</u> <u>as at</u> <u>Dec. 31, 2009</u>
	OPERATING				
1.	Emergency Authorization - *				
2.					
3.					
4.					
5.					
	CAPITAL				
6.					
7.					
8.					
9.					
	Total Capital				

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

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

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

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

	<u>In Favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	<u>Appropriated for</u> <u>in Budget of</u> <u>Year 2010</u>
1.					
2.					
3.					
4.					

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

Sewer Utility Assessment Bonds

	Debit	Credit	2010 Debt Service
Outstanding January 1, 2009	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXXXX	
Outstanding December 31, 2009		XXXXXXXXXXXX	
2010 Bond Maturities - Assessment Bonds			
2010 Interest on Bonds *			
Sewer Utility Capital Bonds			
Outstanding January 1, 2009	XXXXXXXXXX	4,969,349.00	
Issued	XXXXXXXXXX		
Paid	331,321.00	XXXXXXXXXXXX	
Outstanding December 31, 2009	4,638,028.00	XXXXXXXXXXXX	
	4,969,349.00	4,969,349.00	
2010 Bond Maturities - Capital Bonds			348,095.00
2010 Interest on Bonds *		227,546.00	

Interest On Bonds - Sewer Utility Budget

2010 Interest on Bonds (* Items)	227,546.00	
Less: Interest Accrued to 12/31/2009 (Trial Balance)	20,966.43	
Subtotal	206,579.57	
Add: Interest to be Accrued as of 12/31/2010	19,392.85	
Required Appropriation 2010		225,972.42

LIST OF BONDS ISSUED DURING 2009

Purpose	2010 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				

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

Utility LOAN

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

Interest On Loans - Utility Budget

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

LIST OF LOANS ISSUED DURING 2009

Purpose	2010 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				

DEBT SERVICE SCHEDULE FOR Sewer UTILITY NOTES (OTHER THAN Sewer UTILITY 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		
						For Principal	For Interest **	
1								
2								
3								
5								
6								
7								
8								
9								
10								
11								
12								
13								
Total								

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 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 12/31/2009 (Trial Balance)

Subtotal

Add: Interest to be Accrued as of 12/31/2010

Required Appropriation - 2010

(DO NOT CROWD - ADD ADDITIONAL SHEETS)

DEBT SERVICE SCHEDULE FOR Sewer UTILITY 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								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
Total								

Sheet 65

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

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

Utility Assessment Notes with and original date of issue of 12/31/2007 or prior must be appropriated in full in the 2010 Dedicated Utility Assessment Budget or written intent of permanent financing submitted.

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

Schedule of Capital Lease Program Obligations

Purpose	Amount of Lease Obligation Outstanding Dec. 31, 2009	2010 Budget Requirements	
		For Principal	For Interest/Fees
Leases approved by LFB after July 1, 2007			
1			
2			
3			
4			
5			
6			
Leases approved by LFB prior July 1, 2007			
1			
2			
3			
4			
5			
6			
Total			

80051-01

80051-02

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (Sewer UTILITY CAPITAL FUND)

Improvements Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2009		2009 Authorizations		Expended	Authorizations Canceled	Balance - Dec. 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.

Sewer Utility Capital Fund

SCHEDULE OF CAPITAL IMPROVEMENT FUND

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

Sewer Utility Capital Fund

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	DEBIT	CREDIT
Balance January 1, 2009	XXXXXXXXXXXX	
Received from 2009 Budget Appropriation *	XXXXXXXXXXXX	
Received from 2009 Emergency Appropriation *	XXXXXXXXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXXXXXXXX
		XXXXXXXXXXXX
Balance December 31, 2009		XXXXXXXXXXXX

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

UTILITIES ONLY

[illegible]

Sewer Utility Capital Fund Statement Of Capital Surplus YEAR 2009

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

INSTRUCTIONS IN PREPARATION OF ANNUAL FINANCIAL STATEMENT OF 2009

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

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

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

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1d	Report of Federal & 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 Fund
6 & 6b.	Trial Balance--Trust Funds / Schedule of Trust Fund Deposits & Reserves
6a.	Municipal Public Defender Certification - P.L. 1997, C.256
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8.	Trial Balance--Capital Fund
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11 & 11a.	Appropriated Reserves for Federal and State Grants
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14.	Regional School Tax - Regional High School Tax
15.	County Taxes Payable - Special District Taxes
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 Operations--Current Fund
20.	Schedule of Miscellaneous Revenues Not Anticipated
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22a.	Accelerated Tax Sale/Tax Levy Sale Chapter 99 to Calculate Underlying Tax Collection Rate for 2009
23.	Due from/to State of New Jersey for Senior Citizens and Veterans Deductions
24.	Reserve for Tax Appeals Pending (N.J.S.A. 54:3-37)
25.	Municipal Budget - Computation of "Reserve for Uncollected Taxes" and "Amount to be Raised by Taxation"
25a.	Accelerated Tax Sale - Chapter 99. Calculation to Utilize Proceeds in Current Budget as Deduction to Reserve for Uncollected Tax Appropriation
26.	Delinquent Taxes and Tax Title Liens
27.	Foreclosed Property; Contract Sales; Mortgage Sales
28.	Deferred Charges and List of Judgments - Current
29.	Emergency - Tax Map; Revaluation; Master Plan; Revisions and Codification of Ordinance; Drainage Maps for Flood Control; Preliminary Studies, etc. for Sanitary Sewer Systems, Municipal Consolidation Act; Flood or Hurricane Damage
30.	Emergency - Damage to Roads and Bridges by Snow, Ice, etc.; Public Exigencies Caused by Civil Disturbances
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37.	Down Payment
37.	Capital Improvements Authorized in 2009
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39.	Required Information (N.J.S.A. 52:27BB-55 as amended by Chap. 211, P.L. 1981)
UTILITIES ONLY	
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