

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

POPULATION LAST CENSUS 14,597
NET VALUATION TAXABLE 2009 727,002,459
MUNICODE 2002

**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 CLARK, County of UNION

**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 
Title CHIEF FINANCIAL OFFICER

(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, TERANCE O'NEILL, am the Chief Financial Officer, License 0-0487 of the TOWNSHIP of CLARK, County of UNION and that the statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as at December 31, 2009, completely in compliance with N.J.S. 40A:5-12, as amended. I also give complete assurances as to the veracity of required information included herein, needed prior to certification by the Director of Local Government Services, including the verification of cash balances as of December 31, 2009.

Signature 
Title CHIEF FINANCIAL OFFICER
Address MUNICIPAL BUILDING, CLARK, NEW JERSEY
Phone Number (732) 388-3194
Fax Number (732) 738-3839

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 _____ of _____ as of December 31, _____ 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 _____ 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:

NOT APPLICABLE

(Registered Municipal Accountant)

(Firm Name)

(Address)

(Address)

(Phone Number)

(Fax Number)

Certified by me

this _____ day of _____, 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: Mike Khoda

Signature: 

Certificate #: 5189

Date: 1/19/10

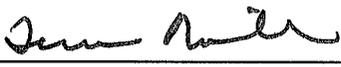
**MUNICIPAL BUDGET LOCAL EXAMINATION QUALIFICATION CERTIFICATION
BY
CHIEF FINANCIAL OFFICER**

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. The 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 an appropriation or levy "CAP" Waiver.
10. The municipality will not apply for Extraordinary Aid for 2010.

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

Municipality: Township of Clark
 Chief Financial Officer: Terance O'Neill
 Signature: 
 Certificate #: 0-0487
 Date: 2/8/10

CERTIFICATION OF NON-QUALIFYING MUNICIPALITY

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

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

22-6001686

Fed I.D. #

TOWNSHIP OF CLARK

Municipality

UNION

County

Report of Federal and State Financial Assistance

Expenditure of Awards

Fiscal Year Ending: 12/31/2009

	(1) Federal Programs Expended (administered by the State)	(2) State Programs Expended	(3) Other Federal Programs Expended
TOTAL	\$ <u>4,662.81</u>	\$ <u>21,173.98</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 Government Auditing Standards (Yellow Book)

Note: All local governments, who are recipients of federal and state awards (financial assistance), must report the total amount of federal and state funds expended during its fiscal year and the type of audit required to comply with OMB A-133 (Revised 6/27/03) and OMB 04-04. The single audit threshold has been increased to \$500,000 beginning with Fiscal Year ending after 12/31/03. Expenditures are defined in Section 205 of OMB A-133.

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



Signature of Chief Financial Officer

2/8/10

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 _____ of _____ County of _____ during the year 2009 and that sheets 40 to 68 are unnecessary.

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

Name _____

Title _____

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

NOTE:

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

MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2009

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2010 and filed with the County Board of Taxation on January 10, 2010 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of \$ 729,447,072



SIGNATURE OF TAX ASSESSOR

TOWNSHIP OF CLARK
MUNICIPALITY

UNION
COUNTY

MUNICIPAL PUBLIC DEFENDER CERTIFICATION

Public Law 1998, C. 256

Municipal Public Defender Expended Prior Year 2008:.....	(1)	11,312.00	
	x	2,828.00	25%
	(2)	14,140.00	
 Municipal Public Defender Trust Cash Balance December 31, 2008:.....	 (3)	 4,754.50	

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: $3 - (1 + 2) =$ N/A

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: TERANCE O'NEILL

Signature: 

Certificate #: 0-0487

Date: 2/8/10

Schedule of Trust Fund Reserves

<u>Purpose</u>	Amount Dec. 31, 2008 per Audit Report	<u>Receipts</u>	<u>Disbursements</u>	Balance as at <u>Dec. 31, 2009</u>
1. <u>Police Outside Services</u>	\$ 111,908.27	\$ 230,516.97	204,460.25	\$ 137,964.99
2. <u>Uniform Fire Safety Act</u>	474.87	34,575.00	32,692.05	2,357.82
3. <u>Developers Escrow</u>	42,955.04	13,500.00	10,800.00	45,655.04
4. <u>Police Donations</u>	1,000.00	6,949.20	7,076.20	873.00
5. <u>Public Events - Donations</u>	9,810.03	37,349.00	28,481.38	18,677.65
6. <u>Recreation Trust</u>	15,541.98	122,195.00	102,330.24	35,406.74
7. <u>Reserve for LOSAP</u>	68,388.61	32,103.35	40,900.00	59,591.96
8. <u>Reserve for Insurance</u>	846.07	-	-	846.07
9. <u>Public Defender</u>	400.00	6,104.50	1,750.00	4,754.50
10. <u>Court POAA</u>	479.00	82.00	-	561.00
11. <u>Reserve for Bids</u>	35,157.00	-	-	35,157.00
12. <u>Reserve for Tax Sale Prem</u>	129,298.93	328,792.07	233,384.86	224,706.14
13. <u>Compensated Absenses</u>	-	198,191.47	-	198,191.47
14. <u>Forfeited Funds</u>	-	2,143.00	2,143.00	-
15. <u>SUBTOTAL</u>	416,259.80	1,012,501.56	664,017.98	764,743.38
16. _____				
17. _____				
18. _____				
19. <u>Compensated Absenses</u>	299,906.07	5.90	299,911.97	-
20. <u>Forfeited Funds</u>	1,838.79	1,811.54	2,232.31	1,418.02
21. <u>Housing Trust</u>	1.00	-	-	1.00
22. <u>Developers Escrow</u>	213,688.23	1,429,501.93	93,299.18	1,549,890.98
23. <u>Unemployment</u>	126,683.20	2,400.00	30,464.62	98,618.58
24. <u>Insurance</u>	30,081.14	152,277.99	182,130.37	228.76
25. <u>Payroll</u>	2,438.39	5,138,889.10	5,138,990.76	2,336.73
26. <u>Agency</u>	102,427.21	8,437,116.25	8,480,631.15	58,912.31
27. _____	-	-	-	-
28. _____	-	-	-	-
29. _____				
30. _____				
Totals:	\$ 1,193,323.83	\$ 16,174,504.27	\$ 14,891,678.34	\$ 2,476,149.76

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:	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Assessment Bond Anticipation Note Issues:	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Other Liabilities								
Trust Surplus								
*Less Assets "Unfinanced"	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
	-	-	-	-	-	-	-	-

Sheet 7

NOT APPLICABLE

*Show as red figure

CASH RECONCILIATION DECEMBER 31, 2009 (cont'd)

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

CURRENT FUND		
Columbia Savings Bank	24801252	3,489,707.41
Commerce	7858288843	20,333.33
		3,510,040.74
CAPITAL FUND		
Columbia Savings Bank	5024801137	720,778.01
SWIM POOL UTILITY FUND		
Commerce	7858288835	24,410.98
SEWER UTILITY FUND		
Commerce	7862230054	1,555,887.05
GRANT FUND		
Columbia Savings Bank	24801252	191,036.27

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.

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

Grant	Balance Jan. 1, 2009	Transferred from 2009 Budget Appropriations		Encumbrance Cancelled	Expended	Cancelled		Balance Dec. 31, 2009
		Budget	Appropriation By 40A:4-87					
Recycling Tonnage Grant	11,892.01	-	-	-	4,066.81	-		7,825.20
Municipal Alliance	36,136.31	-	-	-	9,390.00	-		26,746.31
Smoking Grant	720.00	-	-	-	209.00	-		511.00
Bulletproof Vest	16,046.32	-	-	-	6,874.24	-		9,172.08
Pandemic Influenza Planning	-	-	-	321.00	-	-		321.00
H1N1 Grant	-	-	58,172.00	-	4,662.81	-		53,509.19
Body Armor	2,865.44	3,880.32	-	-	6,745.76	-		-
Drunk Driving Enforcement	6,703.85	-	-	-	910.00	-		5,793.85
GDL Enforcement	-	2,000.00	-	-	2,000.00	-		-
Union County Reservoir	59,515.00	-	-	-	-	-		59,515.00
Union Count Wm. Robinson	6,000.00	-	-	-	6,000.00	-		-
Union County Downtown	19,865.00	-	-	-	-	-		19,865.00
Kids Recreation	-	62,298.02	-	-	52,173.02	10,125.00		-
Clean Communities	33,227.54	23,346.62	-	-	577.17	-		55,996.99
	-	-	-	-	-	-		-
	-	-	-	-	-	-		-
	-	-	-	-	-	-		-
	-	-	-	-	-	-		-
	-	-	-	-	-	-		-
	-	-	-	-	-	-		-
Totals								

Sheet 11

SCHEDULE OF UNAPPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2009	Transferred to 2009 Budget Appropriations			Received			Balance Dec. 31, 2009
		Budget	Appropriation By 40A:4-87					
Recycling Tonnage Grant	-	-	-		12,818.16			12,818.16
Body Armor	3,880.32	3,880.32	-		-			-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
Totals	3,880.32	3,880.32	-		12,818.16	-		12,818.16

*LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance January 1, 2009		XXXXXXXXXX
School Tax Payable # 85001-00	XXXXXXXXXX	-
School Tax Deferred (Not in excess of 50% of Levy - 2007-2008) 85002-00	XXXXXXXXXX	-
Levy School Year July 1, 2009 - June 30, 2010	XXXXXXXXXX	-
Levy Calendar Year 2009	XXXXXXXXXX	27,466,658.00
Paid	27,466,658.00	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
	27,466,658.00	27,466,658.00

* Not including Type 1 school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools.

Must include unpaid requisitions.

MUNICIPAL OPEN SPACE TAX

	Debit	Credit
Balance January 1, 2009 85045-00	XXXXXXXXXX	
2009 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	XXXXXXXX	XXXXXXXX
School Tax Payable # 85031-00	XXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2008-2009) 85032-00	XXXXXXXX	
Levy School Year July 1, 2009 - June 30, 2010	XXXXXXXX	
Levy Calendar Year 2009	XXXXXXXX	
Paid		XXXXXXXX
Balance December 31, 2009	XXXXXXXX	XXXXXXXX
School Tax Payable # 85033-00		XXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2009-20010) 85034-00		XXXXXXXX
	-	-

Must include unpaid requisitions.

REGIONAL HIGH SCHOOL TAX

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

Must include unpaid requisitions

COUNTY TAXES PAYABLE

	Debit	Credit
Balance January 1, 2009	XXXXXXXXXX	XXXXXXXXXX
County Taxes 80003-01	XXXXXXXXXX	-
Due County for Added and Omitted Taxes 80003-02	XXXXXXXXXX	-
2009 Levy:	XXXXXXXXXX	XXXXXXXXXX
General County 80003-03	XXXXXXXXXX	9,999,374.71
County Library 80003-04	XXXXXXXXXX	-
County Health	XXXXXXXXXX	-
County Open Space Preservation	XXXXXXXXXX	-
Due County for Added and Omitted Taxes 80003-05	XXXXXXXXXX	18,739.86
Paid	10,018,114.57	XXXXXXXXXX
Balance December 31, 2009	XXXXXXXXXX	XXXXXXXXXX
County Taxes	-	XXXXXXXXXX
Due County for Added & Omitted Taxes	-	XXXXXXXXXX
	10,018,114.57	10,018,114.57

SPECIAL DISTRICT TAXES

	Debit	Credit
Balance January 1, 2009 80003-06	XXXXXXXXXX	-
2008 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	XXXXXXXXXX	-
State Library Aid Received in 2009	80004-02	XXXXXXXXXX	
Expended	80004-09		XXXXXXXXXX
Balance December 31, 2009	80004-10	-	
		-	-

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

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

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

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

RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

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

STATEMENT OF GENERAL BUDGET REVENUES 2009

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated 80101-	1,100,000.00	1,100,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-			
Miscellaneous Revenue Anticipated:	XXXXXXXX	XXXXXXXX	XXXXXXXX
Adopted Budget	3,804,818.34	3,752,869.05	(51,949.29)
Added by N.J.S. 40A:4-87: (List on 17a)	XXXXXXXX	XXXXXXXX	XXXXXXXX
Per attached sheet	63,219.23	63,219.23	-
Total Miscellaneous Revenue Anticipated 80103-	3,868,037.57	3,816,088.28	(51,949.29)
Receipts from Delinquent Taxes 80104-	539,000.00	553,619.68	14,619.68
Amount to be Raised by Taxation:	XXXXXXXX	XXXXXXXX	XXXXXXXX
(a) Local Tax for Municipal Purposes 80105-	13,432,782.42	XXXXXXXX	XXXXXXXX
(b) Addition to Local District School Tax 80106-		XXXXXXXX	XXXXXXXX
Total Amount to be Raised by Taxation 80107-	13,432,782.42	13,705,842.35	273,059.93
	18,939,819.99	19,175,550.31	235,730.32

ALLOCATION OF CURRENT TAX COLLECTIONS

		Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00		XXXXXXXX	50,340,614.92
Amount to be Raised by Taxation		XXXXXXXX	XXXXXXXX
Local District School Tax 80109-00		27,466,658.00	XXXXXXXX
Regional School Tax 80119-00		-	XXXXXXXX
Regional High School Tax 80110-00		-	XXXXXXXX
County Taxes 80111-00		9,999,374.71	XXXXXXXX
Due County for Added and Omitted Taxes 80112-00		18,739.86	XXXXXXXX
Special District Taxes 80113-00		-	XXXXXXXX
Municipal Open Space Tax 80120-00			
Reserve for Uncollected Taxes 80114-00		XXXXXXXX	850,000.00
Deficit in Required Collection of Current Taxes (or) 80115-00		XXXXXXXX	
Balance for Support of Municipal Budget (or) 80116-00		13,705,842.35	XXXXXXXX
*Excess Non-Budget Revenue (see footnote) 80117-00			XXXXXXXX
*Deficit Non-Budget Revenue (see footnote) 80118-00		XXXXXXXX	
		51,190,614.92	51,190,614.92

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

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2009

2009 Budget as Adopted	80012-01	18,876,600.76
2009 Budget - Added by N.J.S. 40A:4-87	80012-02	63,219.23
Appropriated for 2009 (Budget Statement Item 9)	80012-03	18,939,819.99
Appropriated for 2009 by Emergency Appropriation (Budget Statement Item 9)	80012-04	-
Total General Appropriations (Budget Statement Item 9)	80012-05	18,939,819.99
Add: Overexpenditures (see footnote)	80012-06	-
Total Appropriations and Overexpenditures	80012-07	18,939,819.99
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	17,230,373.19
Paid or Charged - Reserve for Uncollected Taxes	80012-09	850,000.00
Reserved	80012-10	859,004.43
Total Expenditures	80012-11	18,939,377.62
Unexpended Balances Canceled (see footnote)	80012-12	442.37

FOOTNOTES - RE: OVEREXPENDITURES:

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

RE: UNEXPENDED BALANCES CANCELED:

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

SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

2008 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 OPERATIONS

CURRENT FUND

		Debit	Credit
Excess of anticipated Revenues:		XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues anticipated	80013-01	XXXXXXXXXX	-
Delinquent Tax Collections	80013-02	XXXXXXXXXX	14,619.68
		XXXXXXXXXX	
Required Collection of Current Taxes	80013-03	XXXXXXXXXX	273,059.93
Unexpended Balances of 2009 Budget Appropriations	80013-04	XXXXXXXXXX	442.37
Miscellaneous Revenue Not Anticipated	81113-	XXXXXXXXXX	178,531.18
Miscellaneous Revenue Not Anticipated:			
Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	XXXXXXXXXX	
Payments in Lieu of Taxes on Real Property	81120-	XXXXXXXXXX	
Sale of Municipal Assets		XXXXXXXXXX	
Unexpended Balances of 2008 Appropriation Reserves	80013-05	XXXXXXXXXX	816,356.77
Prior Years Interfunds Returned in 2009	80013-06	XXXXXXXXXX	-
		XXXXXXXXXX	
		XXXXXXXXXX	XXXXXXXXXX
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)		XXXXXXXXXX	XXXXXXXXXX
Balance January 1, 2009	80013-07	-	XXXXXXXXXX
Balance December 31, 2009	80013-08	XXXXXXXXXX	-
Deficit in Anticipated Revenues:		XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated	80013-09	51,949.29	XXXXXXXXXX
Delinquent Tax Collections	80013-10	-	XXXXXXXXXX
		-	XXXXXXXXXX
Required Collection of Current Taxes	80013-11	-	XXXXXXXXXX
Interfund Advances Originating in 2009	80013-12	7,831.80	XXXXXXXXXX
Refund of Prior Year Revenue		7,007.82	XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	XXXXXXXXXX	-
Surplus Balance - To Surplus (Sheet 21)	80013-14	1,216,221.02	XXXXXXXXXX
		1,283,009.93	1,283,009.93

SURPLUS - CURRENT FUND YEAR 2009

		Debit	Credit
1. Balance January 1, 2009	80014-01	XXXXXXXXXX	1,833,539.19
2.		XXXXXXXXXX	
3. Excess Resulting from 2009 Operations	80014-02	XXXXXXXXXX	1,216,221.02
4. Amount Appropriated in the 2009 Budget - Cash	80014-03		XXXXXXXXXX
5. Amount Appropriated in 2009 Budget - with Prior Written Consent of Director of Local Govt. Services	80014-04	1,100,000.00	XXXXXXXXXX
6.			XXXXXXXXXX
7. Balance December 31, 2009	80014-05	1,949,760.21	XXXXXXXXXX
		3,049,760.21	3,049,760.21

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

Cash	80014-06		3,474,465.18
Investments	80014-07		
Sub-Total			3,474,465.18
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08		1,527,045.37
Cash Surplus	80014-09		1,947,419.81
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	2,340.40	
Deferred Charges #	80014-12	-	
Cash Deficit #	80014-13	-	
Total Other Assets	80014-14		2,340.40
	80014-15		1,949,760.21

* 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 2009 BUDGET.

(1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

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

(FOR MUNICIPALITIES ONLY)
CURRENT TAXES - 2009 LEVY

1. Amount of Levy as per Duplicate (Analysis) # or (Abstract of Ratables)	82101-00	<u>50,904,712.27</u>
	82113-00	<u>-</u>
2. Amount of Levy Special District Taxes	82102-00	<u>-</u>
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.	82103-00	<u>859.05</u>
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.	82104-00	<u>94,574.81</u>
5a. Subtotal 2009 Levy		<u>51,000,146.13</u>
5b. Reductions due to tax appeals **		<u>-</u>
5c. Total 2009 Tax Levy	82106-00	<u><u>51,000,146.13</u></u>
6. Transferred to Tax Title Liens	82107-00	<u>686.19</u>
7. Transferred to Foreclosed Property	82108-00	<u>-</u>
8. Remitted, Abated or Canceled	82109-00	<u>13,823.42</u>
9. Discount Allowed	82110-00	<u>-</u>
10. Collected in Cash: In 2008	82121-00	<u>186,596.25</u>
In 2009 *	82122-00	<u>49,927,648.61</u>
State's Share of 2009 Senior Citizens and Veterans Deductions Allowed	82123-00	<u>272,840.40</u>
R.E.A.P. Revenue	82124-00	<u>-</u>
Total to Line 14	82111-00	<u><u>50,387,085.26</u></u>
11. Total Credits		<u><u>50,401,594.87</u></u>
12. Amount Outstanding, December 31, 2009	83120-00	<u>598,551.26</u>
13. Percentage of Cash Collections to Total 2009 Levy, (Item 10 divided by Item 5c) is	<u>98.79%</u> 82112-00	

NOTE: If municipality conducted Accelerated Tax Sale or Tax Levy Sale check here & complete Sheet 22a.

14. Calculation of Current Taxes Realized in Cash:		
Total of Line 10		<u>50,387,085.26</u>
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals		<u>46,470.34</u>
To Current Taxes Realized in Cash (Sheet 17)		<u><u>50,340,614.92</u></u>

Note A: In showing the above percentage the following should be noted:
Where Item 5 shows \$1,500,000.00, and Item 10 shows \$1,049,977.50,
the percentage represented by the cash collections would be
\$1,049,977.50 ÷ \$1,500,000, or .699985. The correct percentage to
be shown as Item 13 is 69.99% and not 70.00%, nor 69.999%.

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

* Include overpayments applied as part of 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.

ACCELERATED TAX SALE / TAX LEVY SALE - CHAPTER 99

To Calculate Underlying Tax Collection Rate for 2009

Utilize this sheet only if you conducted an Accelerated Tax Sale or Tax Levy Sale pursuant to Chapter 99, P.L. 1997.

(1) Utilizing Accelerated Tax Sale

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

(2) Utilizing Tax Levy Sale

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

NOT APPLICABLE

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

	Debit	Credit
1. Balance January 1, 2009	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	1,750.00	XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	-
2. Sr. Citizens Deductions Per Tax Billings	43,000.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	227,500.00	XXXXXXXXXX
4. Sr. Citizens Deductions Allowed By Tax Collector	1,250.00	XXXXXXXXXX
5. Veterans Deductions Allowed	1,750.00	
6.		
7. Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXXXXX	659.60
8. Sr. Citizens Deductions Disallowed By Tax Collector 2008 Taxes	XXXXXXXXXX	4,750.00
9. Received in Cash from State	XXXXXXXXXX	267,500.00
10.		
11.		
12. Balance December 31, 2009	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	2,340.40
Due To State of New Jersey	-	XXXXXXXXXX
	275,250.00	275,250.00

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

Line 2	43,000.00		
Line 3	227,500.00		
Line 4	1,250.00		
Line 5	<u>1,750.00</u>		
Sub-Total	273,500.00		
Less: Line 7	<u>659.60</u>		
To Item 10, Sheet 22	<u><u>272,840.40</u></u>		

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

		Debit	Credit
Balance January 1, 2009		XXXXXXXXXX	50,000.00
Taxes Pending Appeals	50,000.00	XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals	-	XXXXXXXXXX	XXXXXXXXXX
Contested Amount of 2009 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)		XXXXXXXXXX	46,470.34
Interest Earned on Taxes Pending State Appeals		XXXXXXXXXX	
Cash Paid to Appellants (Including 5% Interest from Date of Payment) Closed to Results of Operations (Portion of Appeal won by Municipality, including Interest)		46,470.34	XXXXXXXXXX
			XXXXXXXXXX
Balance December 31, 2009		50,000.00	XXXXXXXXXX
Taxes Pending Appeals*	50,000.00	XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals	-	XXXXXXXXXX	XXXXXXXXXX
		96,470.34	96,470.34

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

Jim Anile

Signature of Tax Collector

T 0565

License #

2/8/10

Date

ACCELERATED TAX SALE - CHAPTER 99

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

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

- A. Reserve for Uncollected Taxes (sheet 25, Item 12)** \$ _____
- B. Reserve for Uncollected Taxes Exclusion:**
 Outstanding Balance of Delinquent Taxes
 (sheet 26, Item 14A) x % of
 collection (Item 16) \$ _____
- C. TIMES: % of increase of Amount to be**
 Raised by Taxes over Prior Year _____ %
 [(2010 Estimated Total Levy - 2009 Total Levy)/2009 Total Levy]
- D. Reserve for Uncollected Taxes Exclusion Amount** \$ _____
 [(B x C) + B]
- E. Net Reserve for Uncollected Taxes** \$ _____
Appropriation in Current Budget
 (A - D)

2010 Reserve for Uncollected Taxes Appropriation Calculation (Actual)

- 1. Subtotal General Appropriations (item 8(L) budget sheet 29)** \$ _____
- 2. Taxes not Included in the Budget (AFS 25, items 2 thru 7)** \$ _____
- Total** \$ _____
- 3. Less: Anticipated Revenues (item 5, budget sheet 11)** \$ _____
- 4. Cash Required** \$ _____
- 5. Total Required at _____ % (items 4+6)** \$ _____
- 6. Reserve for Uncollected Taxes (item E above)** \$ _____

NOT APPLICABLE

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

			Debit	Credit
1. Balance January 1, 2009			556,126.93	XXXXXXXXXX
A. Taxes	83102-00	542,372.04	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83103-00	13,754.89	XXXXXXXXXX	XXXXXXXXXX
2. Canceled:			XXXXXXXXXX	XXXXXXXXXX
A. Taxes	83105-00		XXXXXXXXXX	27.63
B. Tax Title Liens	83106-00		XXXXXXXXXX	-
3. Transferred to Foreclosed Tax Title Liens:			XXXXXXXXXX	XXXXXXXXXX
A. Taxes	83108-00		XXXXXXXXXX	-
B. Tax Title Liens	83109-00		XXXXXXXXXX	-
4. Added Taxes			11,275.27	XXXXXXXXXX
5. Added Tax Title Liens			-	XXXXXXXXXX
6. Adjustment between Taxes (Other than current year) and Tax Title Liens:			XXXXXXXXXX	XXXXXXXXXX
A. Taxes - Transfers to Tax Title Liens	83104-00		XXXXXXXXXX	-
B. Tax Title Liens - Transfers from Taxes	83107-00		-	XXXXXXXXXX
7. Balance Before Cash Payments			XXXXXXXXXX	567,374.57
8. Totals			567,402.20	567,402.20
9. Balance Brought Down			567,374.57	XXXXXXXXXX
10 Collected:			XXXXXXXXXX	553,619.68
A. Taxes	83116-00	553,619.68	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83117-00	-	XXXXXXXXXX	XXXXXXXXXX
11. Interest and Costs - 2009 Tax Sale			-	XXXXXXXXXX
12. 2009 Taxes Transferred to Liens			686.19	XXXXXXXXXX
13. 2009 Taxes			598,551.26	XXXXXXXXXX
14. Balance December 31, 2009			XXXXXXXXXX	612,992.34
A. Taxes	83121-00	598,551.26	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83122-00	14,441.08	XXXXXXXXXX	XXXXXXXXXX
15. Totals			1,166,612.02	1,166,612.02

16. Percentage of Cash Collections to Adjusted Amount Outstanding

(Item No. 10 divided by Item No. 9) is 97.57%

17. Item No. 14 multiplied by percentage shown above is
and represents the maximum amount that may be anticipated in 2010.

598,096.63
83125-00

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

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

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

CONTRACT SALES

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

MORTGAGE SALES

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

Analysis of Sale of Property:

*Total Cash Collected in 2009 (84125-00)

Realized in 2009 Budget

To Results of Operation (Sheet 19)

NOT
APPLICABLE

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

<u>Caused By</u>	Amount Dec. 31, 2009 per Audit Report	Amount 2009 Budget	Amount Resulting from 2009	Balance as at Dec. 31, 2010
1. Emergency Authorization - Municipal*	-	-	-	-
2. Emergency Authorizations - Schools				
3. _____				
4. _____				
5. _____				
6. _____				
7. _____				
8. _____				
9. _____				
10. _____				

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

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

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

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

	<u>In favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	<u>Appropriated for in Budget of Year 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.

Sheet 29

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

80025-00 80026-00

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

NOT APPLICABLE
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:55.1, ET SEQ., SPECIAL EMERGENCY - DAMAGE CAUSED TO ROADS OR BRIDGES BY SNOW, ICE, FROST OR FLOOD
N.J.S. 40A:55.13, ET SEQ., SPECIAL EMERGENCY - PUBLIC EXIGENCIES CAUSED BY CIVIL DISTURBANCES

Sheet 30
NOT APPLICABLE

Date	Purpose	Amount Authorized	Not Less Than 1/3 of Amount Authorized*	Balance Dec. 31, 2009	REDUCED IN 2009		Balance Dec. 31, 2010
					By 2009 Budget	Canceled by Resolution	
							-
Totals		-	-	-	-	-	-

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 et seq. and are recorded on this page.

NOT APPLICABLE
Chief Financial Officer

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

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

		Debit	Credit	2010 Debt Service
Outstanding January 1, 2009	80033-01	XXXXXXXX	12,858,000.00	
Issued	80033-02	XXXXXXXX	-	
Paid	80033-03	-	XXXXXXXX	
		980,000.00		
Outstanding, December 31, 2009	80033-04	11,878,000.00	XXXXXXXX	
		12,858,000.00	12,858,000.00	
2010 Bond Maturities - General Capital Bonds			80033-05	990,000.00
2010 Interest on Bonds *		80033-06	492,144.00	
ASSESSMENT SERIAL BONDS				
Outstanding January 1, 2009	80033-07	XXXXXXXX	-	
Issued	80033-08	XXXXXXXX	-	
Paid	80033-09	-	XXXXXXXX	
Outstanding, December 31, 2009	80033-10	-	XXXXXXXX	
		-	-	
2010 Bond Maturities - Assessment Bonds			80033-11	
2009 Interest on Bonds *		80033-12		
Total "Interest on Bonds - Debt Service" (*Items)			80033-13	492,144.00

LIST OF BONDS ISSUED DURING 2008

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

80033-14

80033-15

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

		Debit	Credit	2010 Debt Service
Outstanding January 1, 2009	80033-01	XXXXXXXX	-	
Issued	80033-02	XXXXXXXX	-	
Paid	80033-03	-	XXXXXXXX	
Outstanding, December 31, 2009	80033-04	-	XXXXXXXX	
		-	-	
2010 Loan Maturities			80033-05	-
2010 Interest on Loans			80033-06	-
Total 2010 Debt Service for _____ Loan			80033-13	-
LOAN				
Outstanding January 1, 2009	80033-07	XXXXXXXX		
Issued	80033-08	XXXXXXXX		
Paid	80033-09		XXXXXXXX	
Outstanding, December 31, 2009	80033-10	-	XXXXXXXX	
		-	-	
2010 Loan Maturities			80033-11	
2010 Interest on Loans			80033-12	-
Total 2010 Debt Service for _____ Loan			80033-13	-

LIST OF LOANS ISSUED DURING 2009

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

80033-14

80033-15

Not Applicable

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2010 DEBT SERVICE FOR BONDS
TYPE I SCHOOL TERM BONDS**

		Debit	Credit	2009 Debt Service
Outstanding January 1, 2009	80034-01	XXXXXXXX		
Paid	80034-02		XXXXXXXX	
Outstanding, December 31, 2009	80034-03	-	XXXXXXXX	
		-	-	
2010 Bond Maturities - Term Bonds	80034-04			
2010 Interest on Bonds *	80034-05			
TYPE I SCHOOL SERIAL BOND				
Outstanding January 1, 2009	80034-06	XXXXXXXX		
Issued	80034-07	XXXXXXXX		
Paid	80034-08		XXXXXXXX	
Outstanding, December 31, 2009	80034-09	-	XXXXXXXX	
		-	-	
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	Amount	Date of	Interest
	Maturity	Issued	Issue	Rate
	-01	-02		
Total	80035-	-	-	

2010 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

- | | |
|--|--------|
| 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. _____ | |

Outstanding Dec. 31, 2009	2010 Interest Requirement
-	-
-	-
-	-
-	-

Not applicable

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 **	
04-01 Building Improvements	950,000.00	06/02/04	700,000.00	03/26/10	2.00%	50,000.00	14,000.00	03/26/10
04-03 Road; Library & Public Works	931,000.00	06/02/04	700,000.00	03/26/10	2.00%	50,000.00	14,000.00	03/26/10
04-17 Underground Storage Tanks	150,000.00	04/01/05	152,000.00	03/26/10	2.00%	9,000.00	3,040.00	03/26/10
05-08 Equipment and Machinery	928,000.00	04/01/05	821,000.00	03/26/10	2.00%	51,000.00	16,420.00	03/26/10
05-10 Parking Lot, Roller Hockey, Roads	532,000.00	10/31/05	476,000.00	03/26/10	2.00%	28,000.00	9,520.00	03/26/10
06-12 DPW Equipment	885,000.00	03/30/07	766,000.00	03/26/10	2.00%	91,000.00	15,320.00	03/26/10
07-07 Road; Recreation & Police	2,511,200.00	06/28/07	2,500,000.00	03/26/10	2.00%	110,000.00	50,000.00	03/26/10
08-03 Dump Truck/Municipal Facilities	1,135,000.00	03/26/09	1,135,000.00	03/26/10	2.00%	-	22,700.00	03/26/10
09-03 Improvements to Municipal Bldg.	950,000.00	03/26/09	950,000.00	03/26/10	2.00%	-	19,000.00	03/26/10
09-05 Garbage Truck	285,000.00	03/26/09	285,000.00	03/26/10	2.00%	-	5,700.00	03/26/10
Totals			8,485,000.00			389,000.00	169,700.00	

Sheet 33

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

80051-01

80051-02

Memo: Type 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 2006 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 **	
Totals	-		-			-	-	

Sheet 34

NOT APPLICABLE

MEMO: * See Sheet 33 for clarification of "Original Date of Issue" 80051-01 80051-02
 Assessment Notes with an original date of issue of December 31, 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)

NOT APPLICABLE

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 prior to July 1, 2007			
1.			
2.			
3.			
4.			
5.			
6.			
Leases approved by LFB after July 1, 2007			
1.			
2.			
3.			
4.			
5.			
6.			
Total	-	-	-

Sheet 34a

NOT APPLICABLE

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 a code number.	Balance - January 1, 2009		2009 Authorizations	Refund	Expended	Authorizations Canceled	Balance - December 31, 2009	
	Funded	Unfunded					Funded	Unfunded
01-05 Various Public Improvements	25,632.11	-	-	-	-	-	25,632.11	-
03-09 Rehabilitation of Various Sanitary Sewer Pump Stations	16,484.06	-	-	-	-	-	16,484.06	-
03-10 Renovation of Clark Public Library	44,531.31	-	-	-	44,521.25	-	10.06	-
04-04 William Robinson Historic Trust	49,715.67	-	-	-	-	-	49,715.67	-
04-17 Remove Underground Storage Tanks	-	20,460.73	-	-	-	-	-	20,460.73
06-12B Imp. To Municipal Facilities	-	304,272.08	-	-	105,507.94	-	-	198,764.14
07-07A Road Improvements	-	239,675.39	-	-	40,894.07	-	-	198,781.32
07-07B Recreation Improvements	-	115,790.10	-	44,193.75	102,042.28	-	-	57,941.57
08-03A Improvements to Orchard Street	-	366,962.43	-	-	362,228.38	-	-	4,734.05
08-03C Improvements to Municipal Facilities	-	22,536.21	-	-	19,910.00	-	-	2,646.21
08-14 Telephones	7,134.00	-	-	-	6,707.00	-	-	427.00
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-

Sheet 35

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND) (cont.)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2009		2009 Authorizations	Refund	Expended	Authorizations Canceled	Balance - December 31, 2009	
	Funded	Unfunded					Funded	Unfunded
09-03 Building Damage - Flood	-	-	1,000,000.00	-	992,907.11	-	-	7,092.89
09-05 Acquisition of Garbage Truck	-	-	300,000.00	-	243,159.12	-	-	56,840.88
09-10 2009 Road Program	-	-	850,000.00	-	556,833.92	-	-	293,166.08
09-21 Thermal Imaging Camera	-	-	18,000.00	-	16,816.50	-	1,183.50	-
09-22 Improvements to Municipal Building	-	-	45,000.00	-	31,864.00	-	13,136.00	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total 70000-	143,497.15	1,069,696.94	2,213,000.00	44,193.75	2,523,391.57	-	106,161.40	840,854.87

Sheet 35a

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

GENERAL CAPITAL FUND
SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

* 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	Amount of Down Payment in Budget of 2009 or Prior Years
Building Damage - Flood	1,000,000.00	950,000.00	50,000.00	
Acq. Of Garbage Truck	300,000.00	285,000.00	15,000.00	
2009 Road Program	850,000.00	650,000.00	-	(1)
Thermal Imaging Camera	18,000.00	-	18,000.00	
Imp. To Municipal Building	45,000.00	-	-	(2)
Total 80032-00	2,213,000.00	1,885,000.00	83,000.00	-

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

- (1) State Road Aid \$200,000.00
- (2) Capital Surplus

GENERAL CAPITAL FUND
STATEMENT OF CAPITAL SURPLUS
YEAR - 2009

		Debit	Credit
Balance January 1, 2009	80029-01	XXXXXXXXXX	15,954.04
Premium on Sale of BAN's		XXXXXXXXXX	103,981.20
Improvement Authorization Cancelled		XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations	80029-02	45,000.00	XXXXXXXXXX
Appropriated to 2009 Budget Revenue	80029-03	-	XXXXXXXXXX
Balance December 31, 2009	80029-04	74,935.24	XXXXXXXXXX
		119,935.24	119,935.24

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, 2007 _____
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.

SHEETS 40 to 68, INCLUSIVE, PERTAIN TO

UTILITIES ONLY

SEWER

The following sheets are not applicable:

56 - 57

63 - 68

Note:

If no "utilify fund" existed on the books of account and if no utility was owned and operated by the municipality during the year 2008, please observe instructions of Sheet 2.

NOTE: THE TOWNSHIP DOES NOT OPERATE A WATER UTILITY, THEREFORE SHEETS 41 THROUGH 54 ARE NOT NECESSARY AND HAVE BEEN REMOVED.

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

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

AS AT DECEMBER 31, 2009

Operating and Capital Sections
(Separately Stated)

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

Title of Account	Debit	Credit
SEWER UTILITY OPERATING FUND		
Cash	1,550,376.00	
Sewer Fees Receivable	1,072,143.72	
Appropriation Reserves		34,495.55
Reserve for Third Party Liens		2,700.57
		37,196.12
Reserve for Receivables		1,072,143.72
Fund Balance		1,513,179.88
	2,622,519.72	2,622,519.72
SEWER UTILITY CAPITAL FUND		
Estimated Proceeds - Bonds & Notes Authorized not Issued	-	
Bonds and Notes Authorized but not Issued		-
Cash	2,788.00	
Fixed Capital	22,212.00	
Reserve for Capital Outlay		2,788.00
Reserve for Amortization		22,212.00
	25,000.00	25,000.00

"C"

(Do not crowd - add additional sheets)

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			
Sewer Fees	4,728,273.00	5,803,813.19	1,075,540.19
Miscellaneous	-	107,904.74	107,904.74
Added by N.J.S. 40A:4-87 (List)	XXXXXXXX	XXXXXXXX	XXXXXXXX
Subtotal	4,728,273.00	5,911,717.93	1,183,444.93
Deficit (General Budget)** 06			
	4,728,273.00	5,911,717.93	1,183,444.93

**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:		XXXXXXXX
Adopted Budget		4,728,273.00
Added by N.J.S. 40A:4-87		-
Emergency		-
Total Appropriations		4,728,273.00
Add: Overexpenditures (See Footnote)		-
Total Appropriations and Overexpenditures		4,728,273.00
Deduct Expenditures:		
Paid or Charged	4,693,777.45	
Reserved	34,495.55	
Surplus (General Budget)**	-	
Total Expenditures		4,728,273.00
Unexpended Balance Canceled (See Footnote)		-

FOOTNOTES - RE: OVEREXPENDITURES:

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

RE: UNEXPENDED BALANCE CANCELED:

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

STATEMENT OF 2009 OPERATION SEWER UTILITY

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

SECTION 1:

Revenue Realized:	XXXXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")	5,911,717.93	
Miscellaneous Revenue Not Anticipated	2,435.33	
2008 Appropriation Reserves Canceled * (Excess Revenue Realized)	25,695.79	
Total Revenue Realized		5,939,849.05
Expenditures:	XXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXX	
Paid or Charged	4,693,777.45	
Reserved	34,495.55	
Expended Without Appropriation	-	
Cash Refund of Prior Year's Revenue	104.00	
Overexpenditure of Appropriation Reserves		
Total Expenditures	4,728,377.00	
Less: Deferred Charges Included In Above "Total Expenditures"		
Total Expenditures - As Adjusted		4,728,377.00
Excess		1,211,472.05
Budget Appropriation - Surplus (General Budget) **	-	
Remainder = Balance of "Results of 2009 Operation" ("Excess in Operations" - Sheet 60)	1,211,472.05	
Deficit		
Anticipated Revenue - Deficit (General Budget) **		
Remainder = Balance of "Results of 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	25,695.79	
Less: Anticipated Deficit in 2008 Budget - Amount Received and Due from Current Fund - If none, enter "None"	-	
* Excess (Revenue Realized)		25,695.79

** Items must be shown in same amount on Sheet 58.

RESULTS OF 2009 OPERATIONS SEWER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXX	1,183,444.93
Unexpended Balances of Appropriations	XXXXXXXX	-
Miscellaneous Revenue Not Anticipated	XXXXXXXX	2,435.33
Unexpended Balances of 2008 Appropriation Reserves*	XXXXXXXX	25,695.79
Deficit in Anticipated Revenue	-	XXXXXXXX
Refund of Prior Year Revenue	104.00	XXXXXXXX
Operating Deficit - to Trial Balance	-	-
Excess in Operations - to Operating Surplus	1,211,472.05	XXXXXXXX
* See restriction in amount on Sheet 59, SECTION 2	1,211,576.05	1,211,576.05

OPERATING SURPLUS - SEWER UTILITY

	Debit	Credit
Balance January 1, 2009	XXXXXXXX	301,707.83
Excess in Results of 2009 Operations	XXXXXXXX	1,211,472.05
Amount Appropriated in 2009 Budget - Cash	-	XXXXXXXX
Amount Appropriated in 2009 Budget with Prior Written Consent of Director of Local Government Services		XXXXXXXX
Balance December 31, 2009	1,513,179.88	XXXXXXXX
	1,513,179.88	1,513,179.88

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

Cash		1,550,376.00
Investments		-
Interfund Accounts Receivable		-
Subtotal		1,550,376.00
Deduct Cash Liabilities Marked with "C" on Trial Balance		37,196.12
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		1,513,179.88
*Other Assets Pledged to Operating Surplus		
Deferred Charges #	-	
Operating Deficit #	-	
Total Other Assets		-
#MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2010 BUDGET		1,513,179.88

*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		\$ <u>192,984.44</u>
Increased by:		
Sewer Rents Levied		\$ <u>6,682,972.47</u>
Decreased by:		
Collections	\$ <u>5,803,813.19</u>	
Overpayments applied	\$ _____	
Transfer to _____ Liens	\$ _____	
Other	\$ _____	
		\$ <u>5,803,813.19</u>
Balance December 31, 2009		\$ <u>1,072,143.72</u>

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

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

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

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

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

SHEETS 40 to 68, INCLUSIVE, PERTAIN TO

UTILITIES ONLY

SWIM POOL

**THE FOLLOWING SHEETS ARE NOT REQUIRED: 56 - 57
61, 62 and 65**

Note:

If no "utilify fund" existed on the books of account and if no utility was owned and operated by the municipality during the year 2008, please observe instructions of Sheet 2.

NOTE: THE TOWNSHIP DOES NOT OPERATE A WATER UTILITY, THEREFORE SHEETS 41 THROUGH 54 ARE NOT NECESSARY AND HAVE BEEN REMOVED.

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 - SWIM POOL 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
SWIM POOL UTILITY OPERATING FUND		
Cash	17,786.91	
Appropriation Reserves		1,541.28
		1,541.28
Fund Balance		16,245.63
	17,786.91	17,786.91
SWIM POOL UTILITY CAPITAL FUND		
Estimated Proceeds - Bonds & Notes Authorized not Issued	150,000.00	
Bonds and Notes Authorized but not Issued		150,000.00
Cash	4,044.07	
Deferred Charges - Unfunded	425,000.00	
Fixed Capital	1,025,984.93	
Due to General Capital		112,357.24
Bond Anticipation Note Payable		275,000.00
Improvement Authorizations		37,642.76
Reserve for Capital Outlay		4,044.07
Reserve for Amortization		1,025,984.93
Fund Balance		-
	1,605,029.00	1,605,029.00

"C"

(Do not crowd - add additional sheets)

STATEMENT OF 2009 OPERATION SWIM POOL UTILITY

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

SECTION 1:

Revenue Realized:	XXXXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")	338,222.49	
Miscellaneous Revenue Not Anticipated	-	
2008 Appropriation Reserves Canceled * (Excess Revenue Realized)	26,416.92	
Total Revenue Realized		364,639.41
Expenditures:	XXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXX	
Paid or Charged	256,188.72	
Reserved	1,541.28	
Expended Without Appropriation	-	
Cash Refund of Prior Year's Revenue	-	
Overexpenditure of Appropriation Reserves		
Total Expenditures	257,730.00	
Less: Deferred Charges Included In Above "Total Expenditures"		
Total Expenditures - As Adjusted		257,730.00
Excess		106,909.41
Budget Appropriation - Surplus (General Budget) **	100,000.00	
Remainder = Balance of "Results of 2009 Operation" ("Excess in Operations" - Sheet 60)	6,909.41	
Deficit		
Anticipated Revenue - Deficit (General Budget) **		
Remainder = Balance of "Results of 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 Swim Pool Utility for 2008:

2008 Appropriation Reserves Canceled in 2009	26,416.92	
Less: Anticipated Deficit in 2008 Budget - Amount Received and Due from Current Fund - If none, enter "None"	-	
* Excess (Revenue Realized)		57,055.74

** Items must be shown in same amount on Sheet 58.

RESULTS OF 2009 OPERATIONS SWIM POOL UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXX	-
Unexpended Balances of Appropriations	XXXXXXXX	-
Miscellaneous Revenue Not Anticipated	XXXXXXXX	
Unexpended Balances of 2008 Appropriation Reserves*	XXXXXXXX	26,416.92
Deficit in Anticipated Revenue	19,507.51	XXXXXXXX
Refund of Prior Year Revenue	-	XXXXXXXX
Operating Deficit - to Trial Balance		
Excess in Operations - to Operating Surplus	6,909.41	XXXXXXXX
* See restriction in amount on Sheet 59, SECTION 2	26,416.92	26,416.92

OPERATING SURPLUS - SWIM POOL UTILITY

	Debit	Credit
Balance January 1, 2009	XXXXXXXX	49,336.22
Excess in Results of 2009 Operations	XXXXXXXX	6,909.41
Amount Appropriated in 2009 Budget - Cash	40,000.00	XXXXXXXX
Amount Appropriated in 2009 Budget with Prior Written Consent of Director of Local Government Services		XXXXXXXX
Balance December 31, 2009	16,245.63	XXXXXXXX
	56,245.63	56,245.63

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

Cash		17,786.91
Investments		-
Interfund Accounts Receivable		-
Subtotal		17,786.91
Deduct Cash Liabilities Marked with "C" on Trial Balance		1,541.28
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		16,245.63
*Other Assets Pledged to Operating Surplus		
Deferred Charges #	-	
Operating Deficit #	-	
Total Other Assets		-
#MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2010 BUDGET		16,245.63

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

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

	Debit	Credit	2009 Debt Service
Outstanding January 1, 2009	XXXXXXXX		
Issued	XXXXXXXX		
Paid		XXXXXXXX	
Outstanding December 31, 2009		XXXXXXXX	
2010 Bond Maturities - Assessment Bonds			
2010 Interest on Bonds *			
SWIM POOL UTILITY CAPITAL BONDS			
Outstanding January 1, 2009	XXXXXXXX	-	
Issued	XXXXXXXX	-	
Paid	-	XXXXXXXX	
Outstanding December 31, 2009	-	XXXXXXXX	
	-	-	
2010 Bond Maturities - Capital Bonds			
2010 Interest on Bonds *		-	

INTEREST ON BONDS - SWIM POOL UTILITY BUDGET

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

LIST OF BONDS ISSUED DURING 2008

Purpose	2010 Maturity	Amount Issued	Date of Issue	Interest Rate

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING
AND 2010 DEBT SERVICE FOR LOANS
SWIM POOL UTILITY LOAN**

	Debit	Credit	2010 Debt Service
Outstanding January 1, 2009	XXXXXXXX	-	
Issued	XXXXXXXX		
Paid	-	XXXXXXXX	
Outstanding December 31, 2009	-	XXXXXXXX	
	-	-	
2010 Loan Maturities			
2010 Interest on Loans*			
UTILITY LOAN			
Outstanding January 1, 2009	XXXXXXXX		
Issued	XXXXXXXX		
Paid		XXXXXXXX	
Outstanding December 31, 2009		XXXXXXXX	
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 Appropriations 2010		-

LIST OF LOANS ISSUED DURING 2009

Purpose	2010 Maturity	Amount Issued	Date of Issue	Interest Rate
NONE				

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

	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2009	Date of Maturity	Rate of Interest	2010 Budget Requirement	
							For Principal	For Interest **
	Improvements to Swim Pool	275,000.00	03/26/09	275,000.00	03/26/10	2.000%	-	5,500.00
2.							-	-
3.							-	-
4.							-	-
5.							-	-
6.							-	-
7.							-	-
8.							-	-
9.							-	-
		275,000.00		275,000.00			-	5,500.00

Sheet 64

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

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

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

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

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

INTEREST ON NOTES - WATER/SEWER UTILITY BUDGET	
2010 Interest on Notes	5,500.00
Less: Interest Accrued to 12/31/2009(Trial Balance)	-
Subtotal	5,500.00
Add: Interest to be Accrued as of 12/31/2010	4,202.00
Required Appropriation - 2010	9,702.00

(Do not crowd - add additional sheets)

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		Balance - December 31, 2009	
	Funded	Unfunded					Funded	Unfunded
Improvements to Swim Pool	-	-	450,000.00		412,357.24		-	37,642.76
							-	
							-	
							-	
							-	
							-	
							-	
							-	
							-	
							-	
							-	
							-	
							-	
							-	
							-	
Total	-	-	450,000.00	-	412,357.24	-	-	37,642.76

Sheet 66

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

SWIM POOL UTILITY CAPITAL FUND
SCHEDULE OF CAPITAL IMPROVEMENT FUND

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

SWIM POOL UTILITY CAPITAL FUND
SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

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

UTILITIES ONLY

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2009 or Prior Years
Improvements to Swim Pool	450,000.00	425,000.00	25,000.00	25,000.00
	450,000.00	425,000.00	25,000.00	25,000.00

**SWIM POOL UTILITY CAPITAL FUND
STATEMENT OF CAPITAL SURPLUS**

YEAR 2009

	Debit	Credit
Balance January 1, 2009	XXXXXXXX	-
Premium on Sale of Bonds	XXXXXXXX	
Funded Improvement Authorizations Canceled	XXXXXXXX	
Premium on Sale of Bond Anticipation Notes		-
Appropriated to Finance Improvement Authorizations		XXXXXXXX
Appropriated to 2009 Budget Revenue		XXXXXXXX
Balance December 31, 2009	-	XXXXXXXX
	-	-

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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- 1, 1a., & 1b. Certification and Affidavit
- 1c. Municipal Budget Local Examination Certification
- 1d. Report of Federal and State Financial Assistance Expenditures of Awards
2. Instructions and Certification
- 3, 3a., & 3b. Trial Balance-Current Fund
4. Trial Balance-Public Assistance Fund
5. Trial Balance-Federal and State Funds
- 6 & 6b. Trial Balance-Trust Funds/Schedule of Trust Fund Reserves
- 6a. Municipal Public Defender Certification - P.L. 1997, C.256
7. Analysis of Trust Assessment Cash and Investments Pledged to Liabilities and Surplus
8. Trial Balance-Capital Fund
- 9 & 9a. Cash Reconciliation
10. Federal and State Grants Receivable
- 11 & 11a. Appropriated Reserves for Federal and State Grants
12. Unappropriated Reserves for Federal and State Grants
13. Local District School Tax-Municipal Open Space Tax
14. Regional School Tax-Regional High School Tax
15. County Taxes Payable-Special District Taxes
16. Reserves for State and Federal Aid for Library Services
- 17 & 17a. General Budget Revenues
17. Allocation of Current Tax Collections
18. General Budget Appropriations
18. Emergency Appropriations for Local District School Purposes
19. Results of 2009 Operation-Current Fund
20. Schedule of Miscellaneous Revenues Not Anticipated
21. Surplus Account and Analysis of Balance
22. Current Tax Levy
- 22a. Accelerated Tax Sale/Tax Levy Sale Chapter 99 to Calculate Underlying Tax Collection Rate for 2009
23. Due from/to State of New Jersey for Senior Citizens and Veterans Deductions
24. Reserve for Tax Appeals Pending (N.J.S.A. 54:3-37)
25. Municipal Budget-Computation of "Reserve for Uncollected Taxes" and "Amount to be Raised by Taxation"
- 25a. Accelerated Tax Sale-Chapter 99. Calculation to Utilize Proceeds in Current Budget as Deduction to Reserve for Uncollected Tax Appropriation.
26. Delinquent Taxes and Tax Title Liens
27. Foreclosed Property; Contract Sales; Mortgage Sales
28. Deferred Charges and List of Judgments-Current
29. Emergency-Tax Map; Revaluation: Master Plan; Revisions and Codification of Ordinance; Drainage Maps for Flood Control; Preliminary Studies, etc. for Sanitary Sewer Systems, Municipal Consolidation Act; Flood or Hurricane Damage
30. Emergency-Damage to Roads and Bridges by Snow, Ice, etc.; Public Exigencies Caused by Civil Disturbances
- 31 & 31a. Summary Statement of Debt Service Requirements-Municipal (or County)
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33. Debt Service for Notes (Other than Assessment Notes)
- 34 & 34a. Debt Service for Assessment Notes/Schedule of Capital Lease Program Obligations
- 35 & 35a. Improvement Authorizations
36. Capital Improvement Fund
37. Down Payment
37. Capital Improvements Authorized in 2009
38. General Capital Surplus, Bond Covenants
39. Required Information (N.J.S.A. 52:27BB-55 as amended by Chap. 211, P.L. 1981)

UTILITIES ONLY

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