

**ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2010
(UNAUDITED)**

POPULATION LAST CENSUS 9,875
 NET VALUATION TAXABLE 2010 1,108,142,151
 MUNICODE 1904

**FIVE DOLLARS PER DAY PENALTY IF NOT FILED BY:
 COUNTIES - JANUARY 26, 2011
 MUNICIPALITIES - FEBRUARY 10, 2011**

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 Byram, County of Sussex

**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 Raymond Sarinelli of Nisivoccia & Company LLP
 Title Registered Municipal Accountant

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

REQUIRED CERTIFICATION BY CHIEF FINANCIAL OFFICER:

I hereby certify that I am responsible for filing this verified Annual Financial Statement, (~~which I have 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 Theresa Vervaet, am the Chief Financial Officer, License # N-0442, of the Byram Township, County of Sussex 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, 2010, 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, 2010.

Signature _____
 Title Chief Financial Officer
 Address 10 Mansfield Drive, Stanhope, NJ 07874
 Phone Number (973) 347-2500
 Fax Number (973) 347-0502
 Email Tvervaet@byramtwp.org

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 Byram as of December 31, 2010 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 2010 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

Raymond Sarinelli
(Registered Municipal Accountant)

Nisivoccia & Company LLP
(Firm Name)

Mount Arlington Corporate Center
(Address)

200 Valley Road, Suite 300
(Address)

Mount Arlington, New Jersey 07856-1320
(Address)

Certified by me

this _____ day of _____, 2011.

973-328-1825
(Phone Number)

rsarinelli@nisivoccia.com
(Email)

973-328-0507
(Fax Number)

**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 2010 as required under N.J.A.C. 5:23-4.17.

Printed Name: Richard O'Connor

Signature: _____

Certificate #: _____

Date: _____

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 an appropriation or levy "CAP" Waiver.
10. The municipality will not apply for Transitional Aid for 2011.

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 Byram
Chief Financial Officer: Theresa Vervaet
Signature: _____
Certificate #: N-0442
Date: _____

CERTIFICATION OF NON-QUALIFYING MUNICIPALITY

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

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

22-600-1696

Fed I.D. #

Township of Byram

Municipality

Sussex

County

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

Fiscal Year Ending: 12/31/2010

	(1) Federal programs Expended (administered by the State)	(2) State Programs Expended	(3) Other Federal Programs Expended
TOTAL	\$ <u>4,000.00</u>	\$ <u>2,278,275.52</u>	\$ <u>-0-</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 the federal government or indirectly from entities other than state government.

Signature of Chief Financial Officer

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 2010 and that sheets 40 to 68 are unnecessary.

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

Name _____
N/A Title Registered Municipal Accountant

(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, 20

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, 2011 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of \$ _____

SIGNATURE OF TAX ASSESSOR

Township of Byram

MUNICIPALITY

Sussex

COUNTY

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

**POST CLOSING
TRIAL BALANCE - CURRENT FUND
AS OF DECEMBER 31, 2010**

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

Title of Account	Debit	Credit
Cash and Cash Equivalents	4,009,067.77	
Receivables Offset by Reserve:		
2009 Taxes Receivable	4,215.13	
2010 Taxes Receivable	627,180.03	
Subtotal for Taxes Receivable	631,395.16	
Tax Title Liens	655,645.27	
	1,287,040.43	
Property Acquired for Taxation	1,704,800.00	
Revenue Accounts Receivable	26,686.05	
Due from Animal Control Trust Fund	5,538.00	
	3,024,064.48	
Due from State of New Jersey:		
Veterans and Senior Citizens	11,199.32	
Deferred Charges:		
Special Emergency	148,000.00	
	7,192,331.57	

(Do not crowd - add additional sheets)

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

POST CLOSING

TRIAL BALANCE - CURRENT FUND (CONT'D)

AS OF DECEMBER 31, 2010

Cash Liabilities Must Be Subtotaled and Subtotal Must be Marked with "C" - - Taxes Receivable Must Be Subtotaled

Title of Account	Debit	Credit
Appropriation Reserves:		
Encumbered		247,081.77
Unencumbered		836,236.03
		1,083,317.80
Accounts Payable		36,535.38
Prepaid Taxes		176,655.56
Tax Overpayments		33,768.41
Due State of New Jersey - Marriage License Fees		125.00
Due State of New Jersey -DCA Training Fees		2,172.47
Due Other Trust Funds		170,968.47
Due General Capital Fund		40,000.00
Due to County of Sussex - Added and Omitted Taxes		3,320.41
Reserve for Sale of Municipal Assets		143,889.86
Reserve for Garden State Preservation Trust Fund		41,921.00
Reserve for Revaluation		3,573.51
Reserve for Bike Path Improvements		303.57
Reserve for Pending Tax Appeals		300,000.00
Appropriated Grant Reserves		109,569.30
Uappropriated Grant Reserves		2,652.24
		2,148,772.98 "C"
Reserve for Receivables		3,024,064.48
Fund Balance		2,019,494.11
		7,192,331.57

(Do not crowd - add additional sheets)

**POST CLOSING
TRIAL BALANCE - TRUST FUNDS
(Assessment Section Must Be Separately Stated)**

AS OF DECEMBER 31, 2009

Title of Account	Debit	Credit
Other Trust Funds:		
Cash and Cash Equivalents	2,529,031.21	
Due Current Fund	170,968.47	
Master Escrow Deposits		251,281.56
Recreation Escrow		134,486.51
Reserve for:		
State Unemployment Insurance		57,543.19
Outside Police Services		46,721.19
Public Defender		3,133.50
Drainage		23,556.26
Open Space		573,447.50
Open Space - Debt Service		560,278.81
Park Project		7,065.04
Housing Rehabilitation		247,475.17
School Diesel Agreement		68,181.35
Cranberry Lake		43,908.34
Byram Day		100.00
Tax Sale Premiums		128,400.00
Parking Offense Adjudication Act		272.00
Snow Removal		75,000.00
Affordable Housing		49,406.18
Accumulated Sick and Vacation		429,743.08
	2,699,999.68	2,699,999.68

(Do not crowd - add additional sheets)

MUNICIPAL PUBLIC DEFENDER CERTIFICATION

Public Law 1998, C. 256

Municipal Public Defender Expended Prior Year 2009: _____ (1) \$ 706.50
_____ x 25%
(2) \$ 176.63

Municipal Public Defender Trust Cash Balance December 31, 2010: _____ (3) \$ 3,133.50

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 004, Trenton, NJ 08625)

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

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: Theresa Vervae
Signature: _____
Certificate #: N-0442
Date: _____

(1) - Excess amount in Public Defender Account is the result of Municipal Budget contribution, and therefore is Township Funds

Schedule of Trust Fund Reserves

Purpose	Amount Dec. 31, 2009 per Audit Report	Receipts	Disbursements	Balance Dec. 31, 2010
1. Master Escrow	271,938.25	94,200.05	114,856.74	251,281.56
2. Recreation Escrow	105,461.71	94,732.53	65,707.73	134,486.51
3. State Unemployment Insurance	57,344.45	326.24	127.50	57,543.19
4. Outside Police Services	41,101.88	36,256.42	30,637.11	46,721.19
5. Public Defender	4,739.00	5,644.50	7,250.00	3,133.50
6. Drainage	23,556.26			23,556.26
7. Open Space	577,019.76	2,349,309.29	2,352,881.55	573,447.50
8. Open Space - Debt Service	597,218.37		36,939.56	560,278.81
9. Park Project	7,065.04	16.96	16.96	7,065.04
10. Housing Rehabilitation	247,475.17	573.48	573.48	247,475.17
11. School Diesel Agreement	43,438.41	24,742.94		68,181.35
12. Cranberry Lake	41,595.84	3,582.23	1,269.73	43,908.34
13. Holiday Lighting	200.00		200.00	
14. Byram Day	100.00			100.00
15. Tax Sale Premiums	174,300.00	39,600.00	85,500.00	128,400.00
16. Parking Offense Adjudication Act	270.00	2.00		272.00
17. Snow Removal	75,000.00			75,000.00
18. Affordable Housing	27,979.54	21,426.64		49,406.18
19. Sick and Vacation Leave	254,743.08	175,000.00		429,743.08
20.				
21.				
22.				
23.				
24.				
25.				
26.				
27.				
28.				
29.				
30.				
Totals:	<u>2,550,546.76</u>	<u>2,845,413.28</u>	<u>2,695,960.36</u>	<u>2,699,999.68</u>

ANALYSIS OF TRUST ASSESSMENT CASH AND INVESTMENT PLEDGED TO LIABILITIES AND SURPLUS

Title of Liability to which Cash and Investments are Pledged	Balance Dec 31, 2009	RECEIPTS					Disbursements	Balance Dec. 31, 2010
		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

N/A
Sheet 7

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

AS OF DECEMBER 31, 2010

Title of Account	Debit	Credit
Est. Proceeds Bonds and Notes Authorized		XXXXXXXXXX
Bonds and Notes Authorized but Not Issued	XXXXXXXXXX	-
Cash and Cash Equivalents	1,328,600.37	
Deferred Charges to Future Taxation:		
Funded	2,380,322.90	
Unfunded	1,406,600.00	
Due from Current Fund	40,000.00	
Grants Receivable:		
New Jersey Department of Transportation	150,000.00	
Serial Bonds		1,818,000.00
Bond Anticipation Notes Payable		1,406,600.00
Environmental Loans Payable		127,200.80
Green Acres Loan Payable		435,122.10
Improvement Authorizations:		
Funded		99,783.61
Unfunded		337,895.39
Reserve for:		
Road Resurfacing		74,500.00
Drainage		44,000.00
Field Irrigation		40,000.00
To Pay Debt Service		436,754.58
Capital Improvement Fund		229,263.43
Fund Balance		256,403.36
	5,305,523.27	5,305,523.27

(Do not crowd - add additional sheets)

CASH RECONCILIATION DECEMBER 31, 2010 (cont'd.)

LIST BANKS AND AMOUNT SUPPORTING "CASH ON DEPOSIT"

Current Fund	
PNC Bank# 80-0123-4091	3,787,686.96
NJCM# 171-000092215	201,181.38
Total Current Fund	3,988,868.34
Animal Control Trust Fund:	
PNC Bank# 80-0123-4040	37,620.20
Other Trust Funds:	
PNC Bank# 80-3992-9948	1,140,116.75
PNC Bank# 80-0123-3734	578,127.64
PNC Bank# 80-0123-3777	57,543.19
PNC Bank# 80-0140-8581	43,913.92
PNC Bank# 80-1019-3439	247,517.25
PNC Bank# 80-1027-7042	7,081.10
PNC Bank# 80-0337-1727	112.22
PNC Bank# 80-0337-1778	136.34
PNC Bank# 80-0337-1735	149.10
PNC Bank# 80-1031-2776	428.55
PNC Bank# 80-0337-1743	100.86
PNC Bank# 80-0337-1751	409.20
PNC Bank# 80-1702-7548	58,496.96
PNC Bank# 80-1982-5586	91.98
PNC Bank# 80-0337-1719	17.48
PNC Bank# 80-2739-6582	49,406.18
PNC Bank# 80-3696-5986	135,793.76
TD Bank# 11412	220,676.96
VNB Bank# 80062112	23,556.26
Total Other Trust Funds	2,563,675.70

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, 2010	2010 Budget Revenue Realized	Received			Balance Dec. 31, 2010
Totals						

N/A
 Sheet 10

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

Grant	Balance Jan. 1, 2010	Transferred from 2010 Budget Appropriations		Expended			Balance Dec. 31, 2010
		Budget	Appropriations By 40A:4-87				
Drunk Driving Enforcement Fund	19,866.93			1,563.06			18,303.87
Stormwater Management Fund	16,936.00						16,936.00
Clean Communities Fund	5,870.15	15,591.82		5,870.15			15,591.82
Body Armor Replacement Fund	1,730.00	1,465.00					3,195.00
Municipal Alliance	3,448.87			56.55			3,392.32
Environmental Protection Grant	1,865.00						1,865.00
Recycling Tonnage Grant	6,313.06	15,928.00					22,241.06
Green Communities	3,000.00			3,000.00			
Sussex Branch Trail Improvements	20,944.36			400.13			20,544.23
RMP Compliance	7,500.00						7,500.00
Totals	87,474.37	32,984.82		10,889.89			109,569.30

Sheet 11

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

Grant	Balance Jan. 1, 2010	Transferred to 2010 Budget Appropriations			Received	Cancelled		Balance Dec. 31, 2010
		Budget	Appropriations By 40A:4-87					
Clean Communities	3,494.25	3,494.00				0.25		
Recycling Tonnage Grant	9,746.19	9,746.00				0.19		
Body Armor Replacement Fund					2,652.24			2,652.24
Totals	13,240.44	13,240.00			2,652.24	0.44		2,652.24

* LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance January 1, 2010	XXXXXXXX	XXXXXXXX
School Tax Payable # 85001-00	XXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2009 - 2010) 85002-00	XXXXXXXX	
Levy School Year July 1, 2010 - June 30, 2011	XXXXXXXX	
Levy Calendar Year 2010	XXXXXXXX	10,626,558.00
Paid	10,626,558.00	XXXXXXXX
Balance December 31, 2010	XXXXXXXX	XXXXXXXX
School Tax Payable # 85003-00		XXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2010 - 2011) 85004-00		XXXXXXXX
* Not including Type I school debt service, emergency authorizations-schools, transfer to Board of Education for use of Local Schools.	10,626,558.00	10,626,558.00

Must include unpaid requisitions.

MUNICIPAL OPEN SPACE TAX

	Debit	Credit
Balance January 1, 2010 85045-00	XXXXXXXX	1,174,238.13
2010 Levy 85105-00	XXXXXXXX	110,884.91
Donations/Grant Funds Received		2,235,708.05
Interest Earned	XXXXXXXX	2,716.33
Expenditures	2,389,821.11	XXXXXXXX
Balance December 31, 2010 85046-00	1,133,726.31	XXXXXXXX
	3,523,547.42	3,523,547.42

REGIONAL SCHOOL TAX - N/A

(Provide a separate statement for each Regional District involved)

	Debit	Credit
Balance January 1, 2010	XXXXXXXX	XXXXXXXX
School Tax Payable # 85031-00	XXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2009 - 2010) 85032-00	XXXXXXXX	
Levy School Year July 1, 2010 - June 30, 2011	XXXXXXXX	
Levy Calendar Year 2010	XXXXXXXX	
Paid		XXXXXXXX
Balance December 31, 2010	XXXXXXXX	XXXXXXXX
School Tax Payable # 85033-00		XXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2010 - 2011) 85034-00		XXXXXXXX

Must include unpaid requisitions.

REGIONAL HIGH SCHOOL TAX

	Debit	Credit
Balance January 1, 2010	XXXXXXXX	XXXXXXXX
School Tax Payable # 85041-00	XXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2009 - 2010) 85042-00	XXXXXXXX	
Levy School Year July 1, 2010 - June 30, 2011	XXXXXXXX	
Levy Calendar Year 2010	XXXXXXXX	5,386,805.79
Paid	5,386,805.79	XXXXXXXX
Balance December 31, 2010	XXXXXXXX	XXXXXXXX
School Tax Payable # 85043-00		XXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2010 - 2011) 85044-00		XXXXXXXX
	5,386,805.79	5,386,805.79

Must include unpaid requisitions.

COUNTY TAXES PAYABLE

		Debit	Credit
Balance January 1, 2010		XXXXXXXX	XXXXXXXX
County Taxes	80003-01	XXXXXXXX	
Due County for Added and Omitted Taxes	80003-02	XXXXXXXX	1,926.15
2010 Levy		XXXXXXXX	XXXXXXXX
General County	80003-03	XXXXXXXX	4,179,453.15
County Library	80003-04	XXXXXXXX	305,397.27
County Health		XXXXXXXX	112,888.09
County Open Space Preservation		XXXXXXXX	75,261.58
Due County for Added and Omitted Taxes	80003-05	XXXXXXXX	3,320.41
Paid		4,674,926.24	XXXXXXXX
Balance December 31, 2010		XXXXXXXX	XXXXXXXX
County Taxes			XXXXXXXX
Due County for Added and Omitted Taxes		3,320.41	XXXXXXXX
		4,678,246.65	4,678,246.65

SPECIAL DISTRICT TAXES - N/A

		Debit	Credit
Balance January 1, 2010	80003-06	XXXXXXXX	
2010 Levy: (List Each Type of District Tax Separately - see Footnote)		XXXXXXXX	XXXXXXXX
Fire -	81108-00	XXXXXXXX	XXXXXXXX
Sewer -	81111-00	XXXXXXXX	XXXXXXXX
Water -	81112-00	XXXXXXXX	XXXXXXXX
Garbage -	81109-00	XXXXXXXX	XXXXXXXX
Open Space-	81105-00	XXXXXXXX	XXXXXXXX
		XXXXXXXX	XXXXXXXX
		XXXXXXXX	XXXXXXXX
Total 2010 Levy	80003-07	XXXXXXXX	
Paid	80003-08		XXXXXXXX
Balance December 31, 2010	80003-09		XXXXXXXX

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, 2010	80004-01	XXXXXXXX	
State Library Aid Received in 2010	80004-02	XXXXXXXX	
Expended	80004-09		XXXXXXXX
Balance December 31, 2010	80004-10		

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

Balance January 1, 2010	80004-03	XXXXXXXX	
State Library Aid Received in 2010	80004-04	XXXXXXXX	
Expended	80004-11		XXXXXXXX
Balance December 31, 2010	80004-12		

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

Balance January 1, 2010	80004-05	XXXXXXXX	
State Library Aid Received in 2010	80004-06	XXXXXXXX	
Expended	80004-13		XXXXXXXX
Balance December 31, 2010	80004-14		

RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

Balance January 1, 2010	80004-07	XXXXXXXX	
State Library Aid Received in 2010	80004-08	XXXXXXXX	
Expended	80004-15		XXXXXXXX
Balance December 31, 2010	80004-16		

STATEMENT OF GENERAL BUDGET REVENUES 2010

		Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated	80101-	1,138,142.00	1,138,142.00	
Surplus Anticipated with Prior Written Consent of Director of Local Government	80102-			
Miscellaneous Revenue Anticipated:		XXXXXXXX	XXXXXXXX	XXXXXXXX
Adopted Budget		1,194,061.00	1,222,069.63	28,008.63
Added by N.J.S. 40A:4-87:(List on 17a)		94,792.42	83,372.42	(11,420.00)
Total Miscellaneous Revenue Anticipated	80103-	1,288,853.42	1,305,442.05	16,588.63
Receipts from Delinquent Taxes	80104-	340,750.00	566,061.08	225,311.08
Amount to be Raised by Taxation:		XXXXXXXX	XXXXXXXX	XXXXXXXX
(a) Local Tax for Municipal Purposes	80105-		XXXXXXXX	XXXXXXXX
(b) Addition to Local District School Tax	80106-		XXXXXXXX	XXXXXXXX
Total Amount to be Raised by Taxation	80107-	7,418,002.00	7,869,548.78	451,546.78
		10,185,747.42	10,879,193.91	693,446.49

ALLOCATION OF CURRENT TAX COLLECTIONS

		Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	80108-00	XXXXXXXX	27,482,478.98
Amount to be Raised by Taxation		XXXXXXXX	XXXXXXXX
Local District School Tax	80109-00	10,626,558.00	XXXXXXXX
Regional School Tax	80119-00		XXXXXXXX
Regional High School Tax	80110-00	5,386,805.79	XXXXXXXX
County Taxes	80111-00	4,673,000.09	XXXXXXXX
Due County for Added and Omitted Taxes	80112-00	3,320.41	XXXXXXXX
Special District Taxes	80113-00		XXXXXXXX
Municipal Open Space Tax	80120-00	110,884.91	XXXXXXXX
Reserve for Uncollected Taxes	80114-00	XXXXXXXX	1,187,639.00
Deficit in Required Collection of Current Taxes (or)	80115-00	XXXXXXXX	
Balance for Support of Municipal Budget (or)	80116-00	7,869,548.78	XXXXXXXX
*Excess Non-Budget Revenue (see footnote)	80117-00		XXXXXXXX
*Deficit Non-Budget Revenue (see footnote)	80118-00		
		28,670,117.98	28,670,117.98

* 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 2010

2010 Budget as Adopted	80012-01	10,090,955.00
2010 Budget - Added by N.J.S. 40A:4-87	80012-02	94,792.42
Appropriated for 2010 (Budget Statement Item 9)	80012-03	10,185,747.42
Appropriated for 2010 by Emergency Appropriation (Budget Statement Item 9)	80012-04	
Total General Appropriations (Budget Statement Item 9)	80012-05	10,185,747.42
Add: Overexpenditures (see footnote)	80012-06	
Total Appropriations and Overexpenditures	80012-07	10,185,747.42
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	8,161,866.81
Paid or Charged - Reserve for Uncollected Taxes	80012-09	1,187,639.00
Reserved	80012-10	836,236.03
Total Expenditures	80012-11	10,185,741.84
Unexpended Balances Canceled (see footnote)	80012-12	5.58

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) - N/A

2010 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 2010 OPERATION

CURRENT FUND

		Debit	Credit
Excess of Anticipated Revenues:		XXXXXXXX	XXXXXXXX
Miscellaneous Revenues Anticipated	80013-01	XXXXXXXX	16,588.63
Delinquent Tax Collections	80013-02	XXXXXXXX	225,311.08
		XXXXXXXX	
Required Collection of Current Taxes	80013-03	XXXXXXXX	451,546.78
Unexpended Balances of 2010 Budget Appropriations	80013-04	XXXXXXXX	5.58
Miscellaneous Revenue Not Anticipated	81113-	XXXXXXXX	142,128.68
Miscellaneous Revenue Not Anticipated: Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	XXXXXXXX	
Payments in Lieu of Taxes on Real Property	81120-	XXXXXXXX	
Sale of Municipal Assets		XXXXXXXX	
Unexpended Balances of 2009 Appropriation Reserves	80013-05	XXXXXXXX	376,643.81
Prior Years Interfunds Returned in 2010	80013-06	XXXXXXXX	17,355.81
Cancellation of Tax Overpayments		XXXXXXXX	11.60
Cancellation of Accounts Payable		XXXXXXXX	10,000.00
		XXXXXXXX	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)		XXXXXXXX	XXXXXXXX
Balance January 1, 2010	80013-07		XXXXXXXX
Balance December 31, 2010	80013-08	XXXXXXXX	
Deficit in Anticipated Revenues:		XXXXXXXX	XXXXXXXX
Miscellaneous Revenues Anticipated	80013-09		XXXXXXXX
Delinquent Tax Collections	80013-10		XXXXXXXX
			XXXXXXXX
Required Collection of Current Taxes	80013-11		XXXXXXXX
Interfund Advances Originating in 2010	80013-12	5,538.00	XXXXXXXX
Prior Year Senior Citizens Deuduction Disallowed		1,750.00	XXXXXXXX
Refund of Prior Year Revenue		2,854.15	XXXXXXXX
			XXXXXXXX
			XXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	XXXXXXXX	
Surplus Balance - To Surplus (Sheet 21)	80013-14	1,229,449.82	XXXXXXXX
		1,239,591.97	1,239,591.97

**SURPLUS - CURRENT FUND
YEAR 2010**

		Debit	Credit
1.	Balance January 1, 2010	80014-01	XXXXXXXX
			1,928,186.29
2.			XXXXXXXX
3.	Excess Resulting from 2010 Operations	80014-02	XXXXXXXX
			1,229,449.82
4.	Amount Appropriated in the 2010 Budget - Cash	80014-03	1,138,142.00
5.	Amount Appropriated in 2010 Budget - with Prior Written Consent of Director of Local Government Services	80014-04	XXXXXXXX
6.			XXXXXXXX
7.	Balance December 31, 2009	80014-05	2,019,494.11
			XXXXXXXX
			3,157,636.11
			3,157,636.11

**ANALYSIS OF BALANCE DECEMBER 31, 2010
(FROM CURRENT FUND - TRIAL BALANCE)**

Cash	80014-06	4,009,067.77
Investments	80014-07	
Sub Total		4,009,067.77
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08	2,148,772.98
Cash Surplus	80014-09	1,860,294.79
Deficit in Cash Surplus	80014-10	
Other Assets Pledged to Surplus: *		
(1) Due from State of N.J. Senior Citizen and Veterans Deduction		
80014-16	11,199.32	
80014-12	148,000.00	
80014-13		
80014-14	159,199.32	
80014-15	2,019,494.11	

* 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.) and N.J.S. 40A:4-55.13 (Public Exigencies, etc.) to 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 - 2010 LEVY

1.	Amount of Levy as per Duplicate (Analysis) # or (Abstract of Ratables)	82101-00	\$	<u>28,224,382.43</u>
		82113-00	\$	<u> </u>
2.	Amount of Levy Special District Taxes	82102-00	\$	<u> </u>
3.	Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.	82103-00	\$	<u> </u>
4.	Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.	82104-00	\$	<u>19,914.19</u>
5a.	Subtotal 2010 Levy		\$	<u>28,244,296.62</u>
5b.	Reductions due to tax appeals**		\$	<u> </u>
5c.	Total 2010 Tax Levy	82106-00	\$	<u><u>28,244,296.62</u></u>
6.	Transferred to Tax Title Liens	82107-00	\$	<u>86,005.82</u>
7.	Transferred to Foreclosed Property	82108-00	\$	<u> </u>
8.	Remitted, Abated or Canceled	82109-00	\$	<u>28,407.89</u>
9.	Discount Allowed	82110-00	\$	<u> </u>
10.	Collected in Cash:			
	In 2009	82121-00	\$	<u>166,569.60</u>
	In 2010 *	82122-00	\$	<u>27,249,633.28</u>
	State's Share of 2010 Senior Citizens and Veterans Deductions Allowed	82123-00	\$	<u>86,500.00</u>
	REAP Revenue	82124-00	\$	<u> </u>
	Total to Line 14	82111-00	\$	<u><u>27,502,702.88</u></u>
11.	Total Credits		\$	<u><u>27,617,116.59</u></u>
12.	Amount Outstanding December 31, 2010	83120-00	\$	<u>627,180.03</u>
13.	Percentage of Cash Collections to Total 2010 Levy, (Item 10 divided by Item 5c) is			<u>97.37%</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>27,502,702.88</u>
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	\$	<u>20,223.90</u>
To Current Taxes Realized in Cash (Sheet 17)	\$	<u><u>27,482,478.98</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 Items 1 if Duplicate (Analysis) Figure is used; be sure to include
 Senior Citizens and Veterans Deductions.

* Include overpayments applied as part of 2010 collections.

** Tax Appeals pursuant to R.S. 54:3-21 et seq and/or R.S. 54:48-1 et seq approved by resolution by the governing
 body prior to introduction of municipal budget. (N.J.S.A. 40A:4-41)

ACCELERATED TAX SALE / TAX LEVY SALE-CHAPTER 99

To Calculate Underlying Tax Collection Rate for 2010

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

(1) Utilizing Accelerated Tax Sale

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

LESS: Proceeds from Accelerated Tax Sale _____

NET Cash Collected \$ _____

Line 5c (sheet 22) Total 2010 Tax Levy \$ _____

Percentage of Collection Excluding Accelerated Tax Sale Proceeds
(Net Cash Collected divided by Item 5c) is %

(2) Utilizing Tax Levy Sale

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

LESS: Proceeds from Tax Levy Sale (excluding premium) _____

NET Cash Collected \$ _____

Line 5c (sheet 22) Total 2010 Tax Levy \$ _____

Percentage of Collection Excluding Accelerated Tax Sale Proceeds
(Net Cash Collected divided by Item 5c) is %

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

	Debit	Credit
1. Balance January 1, 2010	XXXXXXXX	XXXXXXXX
Due From State of New Jersey	10,449.32	XXXXXXXX
Due To State of New Jersey	XXXXXXXX	
2. Sr. Citizens Deductions Per Tax Billings	12,750.00	XXXXXXXX
3. Veterans Deductions Per Tax Billings	70,500.00	XXXXXXXX
4. Sr. Citizens Deductions Allowed By Tax Collector	2,750.00	XXXXXXXX
5. Veterans Deductions Allowed By Tax Collector	1,250.00	
6. Veterans Deductions Disallowed By Tax Collector		750.00
7. Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXXX	-
8. Sr. Citizens Deductions Disallowed By Tax Collector 2009 Taxes	XXXXXXXX	1,750.00
9. Received in Cash from State	XXXXXXXX	84,000.00
10.		
11.		
12. Balance December 31, 2010	XXXXXXXX	XXXXXXXX
Due From State of New Jersey	XXXXXXXX	11,199.32
Due To State of New Jersey		XXXXXXXX
	97,699.32	97,699.32

Calculation of Amount to be included on Sheet 22, Item 10-
2010 Senior Citizen and Veterans Deductions Allowed

Line 2	<u>12,750.00</u>
Line 3	<u>70,500.00</u>
Line 4 and 5	<u>4,000.00</u>
Sub-Total	<u>87,250.00</u>
Less: Line 6 and 7	<u>750.00</u>
To Item 10, Sheet 22	<u><u>86,500.00</u></u>

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

	Debit	Credit
Balance January 1, 2010	XXXXXXXX	300,000.00
Taxes Pending Appeals	XXXXXXXX	XXXXXXXX
Interest Earned on Taxes Pending Appeals	XXXXXXXX	XXXXXXXX
Contested Amount of 2010 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)	XXXXXXXX	20,223.90
Interest Earned on Taxes Pending State Appeals	XXXXXXXX	
Cash Paid to Appellants (Including 5% Interest from Date of Payment) Closed to results of Operations (Portion of Appeal won by Municipality, including Interest)	20,223.90	XXXXXXXX
		XXXXXXXX
Balance December 31, 2010		XXXXXXXX
Taxes Pending Appeals*	300,000.00	XXXXXXXX
Interest Earned on Taxes Pending Appeals	.	XXXXXXXX
* Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by December 31, 2010.	320,223.90	320,223.90

Signature of Tax Collector

License #

Date

**COMPUTATION OF APPROPRIATION:
RESERVE FOR UNCOLLECTED TAXES AND
AMOUNT TO BE RAISED BY TAXATION
IN 2011 MUNICIPAL BUDGET**

	YEAR 2011	YEAR 2010
1. Total General Appropriations for 2011 Municipal Budget Statement Item 8(L) (Exclusive of Reserve for Uncollected Taxes 80015-		XXXXXXXX
2. Local District School Tax - Actual 80016-		
Estimate** 80017-		XXXXXXXX
3. Vocational School Tax - Actual		
Estimate* 80017-		XXXXXXXX
4. Regional School District Tax - Actual 80025-		
Estimate* 80026-		XXXXXXXX
5. Regional High School Tax - School Budget Actual 80018-		
Estimate* 80019-		XXXXXXXX
6. County Tax Actual 80020-		
Estimate* 80021-		XXXXXXXX
7. Special District Taxes Actual 80022-		
Estimate* 80023-		XXXXXXXX
8. Municipal Open Space Actual 80027-		
Estimate* 80028-		
8. Total General Appropriations & Other Taxes 80024-01		
9. Less: Total Anticipated Revenues from 2011 in Municipal Budget (Item 5) 80024-02		
10. Cash Required from 2011 Taxes to Support Local Municipal Budget and Other Taxes 80024-03		
11. Amount of Item 10 Divided by _____% [820024-04] Equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22) 80024-05		
<u>Analysis of Item 11:</u>		
Local District School Tax (Amount Shown on Line 2 Above)		* May not be stated in an amount less than * Must not be stated in an amount less than 'actual' Tax of Year 2010
Vocational School Tax (Amount Shown on Line 3 Above)		
Regional School District Tax (Amount Shown on Line 4 Above)		** May not be stated in an amount less than proposed budget submitted by the Local Board of Education to the Commissioner of Education on January 15, 2011 (Chap. 136, P.L. 1978). Consideration must be given to calendar year calculation
Regional High School Tax (Amount Shown on Line 5 Above)		
County Tax (Amount Shown on Line 6 Above)		
Special District Tax (Amount Shown on Line 7 Above)		
Municipal Open Space Tax (Amount Shown on Line 7 Above)		
Tax in Local Municipal Budget		
Total Amount: (see Line 11)		
12. Appropriation: Reserve for Uncollected Taxes (Budget Statement Item 8 (M) (Item 11, Less Item 10) 80024-06		
<u>Computation of "Tax in Local Municipal Budget"</u>		Note: The amount of anticipated revenues (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		

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 _____ %
 [(2011 Estimated Total Levy - 2010 Total Levy) / 2010 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)

2011 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)	\$	

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

			Debit	Credit
1.	Balance January 1, 2010		1,132,238.32	XXXXXXX
	A. Taxes	83102-00 566,627.34	XXXXXXX	XXXXXXX
	B. Tax Title Liens	83103-00 565,610.98	XXXXXXX	XXXXXXX
2.	Canceled:		XXXXXXX	XXXXXXX
	A. Taxes	83105-00	XXXXXXX	
	B. Tax Title Liens	83106-00	XXXXXXX	
3.	Transferred to Foreclosed Tax Title Liens:		XXXXXXX	XXXXXXX
	A. Taxes	83108-00	XXXXXXX	
	B. Tax Title Liens	83109-00	XXXXXXX	
4.	Added Taxes:		83110-00 1,750.00	XXXXXXX
5.	Added Tax Title Liens		83111-00	XXXXXXX
6.	Adjustment between Taxes (Other than Current year) and Tax Title Liens:		XXXXXXX	XXXXXXX
	A. Taxes - Transfers to Tax Title Liens	83104-00	XXXXXXX	11,182.95
	B. Tax Title Liens - Transfers from Taxes	83107-00	11,182.95	XXXXXXX
7.	Balance Before Cash Payments		XXXXXXX	1,133,988.32
8.	Totals		1,145,171.27	1,145,171.27
9.	Balance Brought Down		1,133,988.32	XXXXXXX
10.	Collected:		XXXXXXX	566,061.08
	A. Taxes	83116-00 552,979.26	XXXXXXX	XXXXXXX
	B. Tax Title Liens	83117-00 13,081.82	XXXXXXX	XXXXXXX
11.	Interest and Costs - 2010 Tax Sale		83118-00 5,927.34	XXXXXXX
12.	2010 Taxes Transferred to Liens		83119-00 86,005.82	XXXXXXX
13.	2010 Taxes		83123-00 627,180.03	XXXXXXX
14.	Balance December 31, 2010		XXXXXXX	1,287,040.43
	A. Taxes	83121-00 631,395.16	XXXXXXX	XXXXXXX
	B. Tax Title Liens	83122-00 655,645.27	XXXXXXX	XXXXXXX
15.	Totals		1,853,101.51	1,853,101.51

16. Percentage of Cash Collections to Adjusted Amount Outstanding
(Item No. 10 divided by item No. 9) is 49.91%

17. Item No. 14 multiplied by percentage shown above is 642,332.50 and represents the maximum amount that may be anticipated in 2011. 83125-00

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

DEFERRED CHARGES
-MANDATORY CHARGES ONLY-
CURRENT, TRUST, AND GENERAL CAPITAL FUNDS
 (Do not include the emergency authorizations pursuant to N.J.S. 40A:4-55,
 N.J.S. 40A:4-55.1 or N.J.S. 40A:4-55-13 listed on Sheets 29 and 30.)

<u>Caused By</u>	<u>Amount Dec. 31, 2009 per Audit Report</u>	<u>Amount in 2010 Budget</u>	<u>Amount Resulting from 2010</u>	<u>Balance as at Dec. 31, 2010</u>
1. <u>Emergency Authorization - Municipal *</u>	\$ _____	\$ _____	\$ _____	\$ _____
2. <u>Emergency Authorizations - Schools</u>	\$ _____	\$ _____	\$ _____	\$ _____
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 2011</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, 2009	REDUCED IN 2010		Balance Dec. 31, 2010
					By 2010 Budget	Canceled by Resolution	
2007	Revaluation	370,000.00	74,000.00	222,000.00	74,000.00		148,000.00
	Totals	370,000.00	74,000.00	222,000.00	74,000.00		148,000.00

80025-00 80026-00

Sheet 29

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, 2010" must be entered here and then raised in the 2011 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, 2009	REDUCED IN 2010		Balance Dec. 31, 2010
					By 2010 Budget	Canceled by Resolution	
Totals					80027-00	80028-00	

N/A
Sheet 30

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.

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, 2010" must be entered here and then raised in the 2011 budget.

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING
AND 2011 DEBT SERVICE FOR LOANS**

(COUNTY) (MUNICIPAL) GENERAL CAPITAL BONDS

Source	Debit	Credit	2011 Debt Service
Outstanding, January 1, 2010	80033-01	XXXXXXXX	1,153,000.00
Issued	80033-02	XXXXXXXX	
Paid	80033-03	175,000.00	XXXXXXXX
Matured			
Outstanding, December 31, 2010	80033-04	978,000.00	XXXXXXXX
		1,153,000.00	1,153,000.00
2011 Bond Maturities - General Capital Bonds		80033-05	185,000.00
2011 Interest on Bonds *		80033-06	36,200.00
Open Space Bonds			
Outstanding, January 1, 2010	80033-07	XXXXXXXX	900,000.00
Issued	80033-08	XXXXXXXX	
Paid	80033-09	60,000.00	XXXXXXXX
Outstanding, December 31, 2010	80033-10	840,000.00	XXXXXXXX
		900,000.00	900,000.00
2011 Bond Maturities - Open Space Bonds		80033-11	60,000.00 **
2011 Interest on Bonds *		80033-12	31,950.00 **
Total "Interest on Bonds - Debt Service" (* Items)		80033-13	68,150.00

LIST OF BONDS ISSUED DURING 2010 - N/A

Purpose	2011 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				

80033-14 80033-15

** - Paid by Open Space Trust

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2011 DEBT SERVICE FOR BONDS**

(COUNTY) (MUNICIPAL) Environmental LOAN

		Debit	Credit	2011 Debt Service
Outstanding, January 1, 2010	80033-01	XXXXXXX	136,946.99	
Issued	80033-02	XXXXXXX		
Paid	80033-03	9,746.19	XXXXXXX	
Outstanding, December 31, 2010	80033-04	127,200.80	XXXXXXX	
		136,946.99	136,946.99	
2011 Loan Maturities			80033-05	9,942.08
2011 Interest on Loans			80033-06	\$ 2,494.56
Total 2011 Debt Service for <u>Environmental</u> Loan			80033-13	12,436.64
GREEN ACRES LOAN				
Outstanding, January 1, 2010	80033-07	XXXXXXX	457,179.84	
Issued	80033-08	XXXXXXX		
Paid	80033-09	22,057.74	XXXXXXX	
Outstanding, December 31, 2010	80033-10	435,122.10	XXXXXXX	
		457,179.84	457,179.84	
2011 Loan Maturities			80033-11	22,501.10
2011 Interest on Loans			80033-12	\$ 8,590.50
Total 2011 Debt Service for <u>Green Trust</u> Loan			80033-13	31,091.60

43,528.24

LIST OF LOANS ISSUED DURING 2010 - N/A

Purpose	2011 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				

80033-14 80033-15

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2011 DEBT SERVICE FOR BONDS
TYPE I SCHOOL TERM BONDS**

		Debit	Credit	2011 Debt Service
Outstanding, January 1, 2010	80034-01	XXXXXXXX		
Paid	80034-02		XXXXXXXX	
Outstanding, December 31, 2010	80034-03		XXXXXXXX	
2011 Bond Maturities - Term Bonds		80034-04	\$	
2011 Interest on Bonds *		80034-05	\$	
TYPE I SCHOOL SERIAL BOND				
Outstanding, January 1, 2010	80034-06	XXXXXXXX		
Issued	80034-07	XXXXXXXX		
Paid	80034-08		XXXXXXXX	
Outstanding, December 31, 2010	80034-09		XXXXXXXX	
2011 Interest on Bonds*		80034-10	\$	
2011 Bond Maturities - Serial Bonds			80034-11	\$
Total "Interest on Bonds - Type I School Debt Service" (*Items)			80034-12	\$

LIST OF BONDS ISSUED DURING 2010

Purpose	2011 Maturity -01	Amount Issued -02	Date of Issue	Interest Rate
Total	80035-			

2011 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

		Outstanding Dec. 31, 2010	2011 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, 2010	Date of Maturity	Rate of Interest	2011 Budget Requirement		Interest Computed to (Insert Date)
							For Principal	For Interest **	
1.	Acquisition of a Rescue Vehicle	219,000.00	10/7/2006	109,000.00	9/30/2011	1.500%	25,000.00	1,635.00	9/30/2011
2.	Various Capital Improvements	210,600.00	10/5/2007	198,600.00	9/30/2011	1.500%	12,000.00	2,979.00	9/30/2011
3.	Various Capital Improvements	150,000.00	10/2/2008	309,000.00	9/30/2011	1.500%	6,800.00	4,635.00	9/30/2011
4.	Various Capital Improvements	590,000.00	10/1/2009	590,000.00	9/30/2011	1.500%		8,850.00	9/30/2011
5.	Various Capital Improvements	200,000.00	9/30/2010	200,000.00	9/30/2011	1.500%		3,000.00	9/30/2011
6.									
7.									
8.									
9.									
10.									
11.									
12.									
13.									
14.									
	Total	1,369,600.00		1,406,600.00			43,800.00	21,099.00	

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 2008 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2011 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 FOR ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2010	Date of Maturity	Rate of Interest	2011 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 34
N/A

Memo: *See Sheet 33 for clarification of "Original Date of Issue"
Assessment Notes with an original date of issue of December 31, 2008 or prior must be appropriated in full in the 2011 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".**

80051-01 80051-02

(Do not crowd - add additional sheets)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Lease Obligation Outstanding 2010	2011 Budget Requirement	
		For Principal	For Interest/Fees
1.			
2.			
3.			
4.			
5.			
6.			
1.			
2.			
3.			
4.			
5.			
6.			
Total			

N/A
Sheet 34a

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, 2010		2009 Authorizations		Expended	Canceled	Balance - December 31, 2010	
	Funded	Unfunded	Capital Improvement Fund	Deferred Charges to Future Taxation Unfunded			Funded	Unfunded
06-97 Various Improvements	8,966.73				4,322.90		4,643.83	
03-99 Recreation Improvements	10,782.96						10,782.96	
09-01 Town Center Planning	8,102.47					8,102.47		
08-03 Recreation Improvements Phase II	23,718.93						23,718.93	
13-04 Amity Road Improvements Phase II	23,058.69					23,058.69		
22-04 Open Space Acquisition	15,643.52				15,631.37		12.15	
06-05 Acquisition of Fire Truck	54,050.67					54,050.67		
12-06 Amity Road Improvements Phase III	37,474.12					37,474.12		
14-06 Various Capital Improvements								
08-07	15,291.25						15,291.25	
15-06 Acquisition of Township Van	4,160.00					4,160.00		
16-06 Acquisition of Rescue Vehicle		11,754.58				11,754.58		
09-07 Improvements to North Shore Road	39,445.68					39,445.68		
10-07 Various Capital Improvements		57,467.96					12,000.00	45,467.96

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, 2010		2010 Authorizations			Expended	Canceled	Balance - December 31, 2010	
	Funded	Unfunded	Capital Improvement Fund	Other Sources	Deferred Charges to Future Taxation Unfunded			Funded	Unfunded
07-08 North Shore Road Phase III	65,198.72						65,198.72		
11-08 Various Capital Improvements		59,192.36				23,140.09			36,052.27
11-09 Various Capital Improvements		177,309.98				120,934.82			56,375.16
07-10 Various Capital Improvements			75,000.00	150,000.00	200,000.00	191,665.51		33,334.49	200,000.00
TOTAL	305,893.74	305,724.88	75,000.00	150,000.00	200,000.00	355,694.69	243,244.93	99,783.61	337,895.39

Sheet 35a

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

Cancelled to:
 Capital Fund Balance 231,490.35
 Reserve to Pay Debt Service 11,754.58
243,244.93

GENERAL CAPITAL FUND
SCHEDULE OF DOWN PAYMENT ON IMPROVEMENTS - N/A

		Debit	Credit
Balance January 1, 2010	80030-01	XXXXXXXXXX	
Received from 2010 Budget Appropriation *	80030-02	XXXXXXXXXX	
Received from 2010 Emergency Appropriation *	80030-03	XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations	80030-04		XXXXXXXXXX
			XXXXXXXXXX
Balance December 31, 2010	80030-05		XXXXXXXXXX

* The full amount of the 2010 appropriation should be transferred to this account unless the balance of the appropriation is permitted to lapse.

CAPITAL IMPROVEMENTS AUTHORIZED IN 2010
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 2010 or Prior Years
07-10 Various Capital Improvements		425,000.00	200,000.00	225,000.00	75,000.00
Total	80032-00	425,000.00	200,000.00	225,000.00	75,000.00

NOTE - Where an 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.

Capital Improvement Fund	75,000.00
Department of Transportation	150,000.00
	225,000.00

GENERAL CAPITAL FUND

STATEMENT OF CAPITAL SURPLUS

YEAR - 2010

		Debit	Credit
Balance January 1, 2010	80029-01	XXXXXXXXXX	24,913.01
Premium on Sale of Bonds		XXXXXXXXXX	
Funded Improvement Authorizations Canceled		XXXXXXXXXX	231,490.35
Various Reserve Balances Canceled		XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations	80029-02		XXXXXXXXXX
Appropriated to 2010 Budget Revenue	80029-03		XXXXXXXXXX
Balance December 31, 2010	80029-04	256,403.36	XXXXXXXXXX
		256,403.36	256,403.36

BONDS ISSUED WITH A COVENANT OR COVENANTS

NOT APPLICABLE

1. Amount of Serial Bonds Issued Under Provisions of Chapter 233, P.L. 1941, 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, 2010	_____
2. Amount of Cash in Special Trust Fund as of December 31, 2010 (Note A)	_____
3. Amount of Bonds Issued Under Item 1 Maturing in 2011	_____
4. Amount of Interest on Bonds with a Covenant - 2011 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 2010 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 2010 was | \$ | <u>28,244,296.62</u> |
| 2. Amount of Item 1 Collected in 2010 (*) | \$ | <u>27,502,702.88</u> |
| 3. Seventy (70) percent of Item 1 | \$ | <u>19,771,007.63</u> |

(*) Including prepayments and overpayments applied.

B.

- Did any maturities of bonded obligations or notes fall due during the year 2010?
 Answer YES or NO Yes
- Have payments been made for all bonded obligations or notes due on or before December 31, 2010?
 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 2011 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.

- Cash Deficit 2009 N/A
- 4% of 2009 Tax Levy for all purposes:
 Levy-- \$ _____ = \$ _____
- Cash deficit 2010 \$ _____
- 4% of 2010 Tax Levy for all purposes:
 Levy-- \$ _____ = \$ _____

E.

	<u>Unpaid</u>	<u>2009</u>	<u>2010</u>	<u>Total</u>
1. State Taxes	\$ _____	\$ _____		\$ _____
2. County Taxes	\$ _____	\$ _____	3,320.41	\$ _____ 3,320.41
3. Amounts due Special Districts	\$ _____	\$ _____		\$ _____
4. Amounts due Districts for Local School Tax	\$ _____	\$ _____		\$ _____

SHEETS 40 to 68, INCLUSIVE, PERTAIN TO

UTILITIES ONLY

NOTE:

If no "utility fund" existed on the books of account and if no utility was owned and operated by the municipality during the year 2010 , please observe instructions on Sheet 2.

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

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2009	RECEIPTS					Disbursements	Balance Dec. 31, 2010
		Assessments and Liens	Operating 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

N/A
Sheet 57

SCHEDULE OF SEWER UTILITY BUDGET - 2010

BUDGET REVENUES

Source	Budget	Realized in Cash	Excess or Deficit*
Operating Surplus Anticipated SEWER 01	50,000.00	50,000.00	
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government SEWER 02			
Rents	300,000.00	315,566.27	15,566.27
Added by N.J.S. 40A:4-87: (List)	XXXXXXX	XXXXXXX	XXXXXXX
Subtotal	350,000.00	365,566.27	15,566.27
Deficit (General Budget) ** SEWER			
SEWER	350,000.00	365,566.27	15,566.27

** 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:	XXXXXXX
Adopted Budget	350,000.00
Added by N.J.S. 40A:4-87	
Emergency	
Total Appropriations	350,000.00
Add: Overexpenditures (see footnote)	
Total Appropriations and Overexpenditures	350,000.00
Deduct Expenditures:	
Paid or Charged	292,852.80
Reserved	53,718.88
Surplus (General Budget) **	
Total Expenditures	346,571.68
Unexpended Balances Canceled (see footnote)	3,428.32

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".

RESULTS OF 2010 OPERATIONS - SEWER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXX	15,566.27
Unexpended Balances of Appropriations	XXXXXXXX	3,428.32
Miscellaneous Revenue Not Anticipated	XXXXXXXX	4,155.00
Unexpended Balances of 2009 Appropriation Reserves *	XXXXXXXX	46,368.74
Deficit in Anticipated revenue		XXXXXXXX
		XXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXX	
Excess in Operations - to Operating Surplus	69,518.33	XXXXXXXX
* See restriction in amount on Sheet 59, SECTION 2	69,518.33	69,518.33

OPERATING SURPLUS - SEWER UTILITY

	Debit	Credit
Balance January 1, 2010	XXXXXXXX	137,013.98
Excess Resulting from 2010 Operations	XXXXXXXX	69,518.33
Amount Appropriated in the 2010 Budget - Cash	50,000.00	XXXXXXXX
Amount Appropriated in 2010 Budget - with Prior Written Consent of Director of Local Government Services		XXXXXXXX
		XXXXXXXX
Balance December 31, 2010	156,532.31	XXXXXXXX
	206,532.31	206,532.31

**ANALYSIS OF BALANCE DECEMBER 31, 2010
(FROM SEWER UTILITY - TRIAL BALANCE)**

Cash	80014-06	233,072.17
Investments	80014-07	
Interfund Accounts Receivable		
Sub Total		233,072.17
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08	76,539.86
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	80014-09	156,532.31
Other Assets Pledged to Surplus: *		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		156,532.31

MAY NOT BE ANTICIPATED AS NON_CASH SURPLUS IN 2011 BUDGET

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

SCHEDULE OF SEWER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2009		\$ <u>10,864.73</u>
Increased by:		
Sewer Rents Levied		\$ <u>314,618.02</u>
Decreased by:		
Collections	\$ <u>289,798.77</u>	
Overpayments Applied	\$ _____	
Transfer to Water Liens	\$ _____	
Other - Prepaid Sewer Rents Applied	\$ <u>25,767.50</u>	
		\$ <u>315,566.27</u>
Balance December 31, 2010		\$ <u>9,916.48</u>

SCHEDULE OF SEWER LIENS - N/A

Balance December 31, 2009		\$ _____
Increased by:		
Transfers from Accounts Receivable	\$ _____	
Penalties and Costs	\$ _____	
Other	\$ _____	
		\$ _____
Decreased by:		
Collections	\$ _____	
Other	\$ _____	
		\$ _____
Balance December 31, 2010		\$ _____

**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, 2009 per Audit Report</u>	<u>Amount in 2010 Budget</u>	<u>Amount Resulting from 2010</u>	<u>Balance as at Dec. 31, 2010</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 2011</u>
1. _____	_____	_____	\$ _____	_____
2. _____	_____	_____	\$ _____	_____
3. _____	_____	_____	\$ _____	_____
4. _____	_____	_____	\$ _____	_____

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2011 DEBT SERVICE FOR BONDS**

SEWER UTILITY ASSESSMENT BONDS

	Debit	Credit	2011 Debt Service
Outstanding, January 1, 2010	XXXXXXX		
Issued	XXXXXXX		
Paid		XXXXXXX	
Outstanding, December 31, 2010		XXXXXXX	
2011 Bond Maturities - Assessment Bonds			
2011 Interest on Bonds *			
UTILITY CAPITAL BONDS"			
Outstanding, January 1, 2010	XXXXXXX		
Issued	XXXXXXX		
Paid		XXXXXXX	
Matured			
Outstanding, December 31, 2010		XXXXXXX	
2011 Bond Maturities - Capital Bonds			
2011 Interest on Bonds *		\$	\$

INTEREST ON BONDS - UTILITY BUDGET

2011 Interest on Bonds (*Items)	\$	
Less: Interest Accrued to 12/31/2010 (Trial Balance)	\$	
Subtotal	\$	
Add: Interest to be Accrued as of 12/31/2011	\$	
Required Appropriation 2011		\$

LIST OF BONDS ISSUED DURING 2010

Purpose	2011 Maturity	Amount Issued	Date of Issue	Interest Rate

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING
AND 2011 DEBT SERVICE FOR LOANS**

UTILITY LOAN

	Debit	Credit	2011 Debt Service
Outstanding, January 1, 2010	XXXXXXX		
Issued	XXXXXXX		
Paid		XXXXXXX	
Outstanding, December 31, 2010		XXXXXXX	
2011 Loan Maturities			
2011 Interest on Loans *			
WASTEWATER LOANS PAYABLE UTILITY LOAN			
Outstanding, January 1, 2010	XXXXXXX	760,518.98	
Issued	XXXXXXX		
Paid	100,507.22	XXXXXXX	
Outstanding, December 31, 2010	660,011.76	XXXXXXX	
	760,518.98	760,518.98	
2011 Loan Maturities			\$ 98,811.40
2011 Interest on Loans *			\$ 21,730.00

INTEREST ON LOANS - SEWER UTILITY BUDGET

2011 Interest on Loans (*Items)	\$ 21,730.00
Less: Interest Accrued to 12/31/2010 (Trial Balance)	\$ 10,865.00
Subtotal	\$ 10,865.00
Add: Interest to be Accrued as of 12/31/2011	\$ 9,380.00
Required Appropriation 2011	\$ 20,245.00

LIST OF LOANS ISSUED DURING 2010 - N/A

Purpose	2011 Maturity	Amount Issued	Date of Issue	Interest Rate

DEBT SERVICE 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, 2010	Date of Maturity	Rate of Interest	2011 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1. 09-03 Sewer Utility Improvements	135,000.00	10/6/2005	35,000.00	10/1/2010	1.500%	20,000.00	525.00	10/1/2010
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.	135,000.00		35,000.00			20,000.00	525.00	

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 2006 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2011 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.**

INTEREST ON NOTES - SEWER UTILITY BUDGET	
2011 Interest on Notes	\$ 525.00
Less: Interest Accrued to 12/31/2010 (Trial Balance)	\$ 133.77
Subtotal	\$ 391.23
Add: Interest to be Accrued as of 12/31/2011	\$ 200.00
Required Appropriation - 2011	\$ 591.23

(Do not crowd - add additional sheets)

DEBT SERVICE FOR UTILITY ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2010	Date of Maturity	Rate of Interest	2011 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
15.								

N/A
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 an original date of issue of December 31, 2008 or prior must be appropriated in full in the 2011 Dedicated Utility Assessment Budget or written intent of permanent financing submitted.

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

(Do not crowd - add additional sheets)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Lease Obligation Outstanding 2010	2011 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 to July 1, 2007			
1.			
2.			
3.			
4.			
5.			
6.			
Total			

N/A
Sheet 65a

80051-01

80051-02

(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, 2010		2009 Authorizations		Paid or Charged	Authorizations Canceled	Balance - December 31, 2010	
	Funded	Unfunded	Reserve for Sewer Improvements	Deferred Charges to Future Revenue			Funded	Unfunded
	09-03 Sewer Utility Improvements	20,000.00	36,029.01					
06-08 Sewer Utility Improvements	7,477.19						7,477.19	
Total	70000-	27,477.19	36,029.01				47,477.19	16,029.01

Sheet 66

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

SEWER UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance January 1, 2010	XXXXXXXX	48,000.00
Received from 2010 Budget Appropriation *	XXXXXXXX	3,000.00
	XXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXX	
List by Improvements-Direct Charges Made for Preliminary Costs:	XXXXXXXX	XXXXXXXX
		XXXXXXXX
		XXXXXXXX
		XXXXXXXX
		XXXXXXXX
		XXXXXXXX
		XXXXXXXX
		XXXXXXXX
		XXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXX
		XXXXXXXX
Balance December 31, 2010	51,000.00	XXXXXXXX
	51,000.00	51,000.00

SEWER UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENT ON IMPROVEMENTS - N/A

	Debit	Credit
Balance January 1, 2010	XXXXXXXXXX	
Received from 2010 Budget Appropriation *	XXXXXXXXXX	
Received from 2010 Emergency Appropriation *	XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance December 31, 2010		XXXXXXXXXX

* The full amount of the 2010 appropriation should be transferred to this account unless the balance of the appropriation is permitted to lapse.

UTILITY FUND
CAPITAL IMPROVEMENTS AUTHORIZED IN 2010
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 2010 or Prior Years
Total	0.00		0.00	

SEWER UTILITY CAPITAL FUND
STATEMENT OF CAPITAL SURPLUS - N/A
YEAR - 2010

	Debit	Credit
Balance January 1, 2010	XXXXXXXX	
Premium on Bond Sale And Note Sale	XXXXXXXX	
Funded Improvement Authorizations Canceled	XXXXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXXXX
Appropriated to 2010 Budget Revenue		XXXXXXXX
Balance December 31, 2010		XXXXXXXX

INSTRUCTIONS IN PREPARATION OF ANNUAL FINANCIAL STATEMENT OF 2010

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

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

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

INDEX

- 1, 1a & 1b. Certification and Affidavit
- 1c. Municipal Budget Local Examination Certification
- 1d. Report of Federal and State Financial Assistance Expenditures of Awards
- 2. Instructions and Certification
- 3, 3a & 3b. Trial Balance - Current Fund
- 4. Trial Balance - Public Assistance Fund
- 5. Trial Balance - Federal and State Funds
- 6 & 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 2008 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 2008
- 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 Taxes Appropriation.
- 26. Delinquent Taxes and Tax Title Liens
- 27. Foreclosed Property; Contract Sales; Mortgage Sales
- 28. Deferred Charges and List of Judgments - Current
- 29. Emergency - Tax Map; Revaluation; Master Plan; Revisions and Codification of Ordinance; Drainage Maps for Flood Control; Preliminary Studies, etc. for Sanitary Sewer 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)
- 32. Summary Statement of Debt Service Requirements - School - Type I and Current
- 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 2008
- 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. 2008 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 2008; Utility Capital Surplus