

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

POPULATION LAST CENSUS: 10,316  
NET VALUATION TAXABLE 2009: \$1,703,896,669  
MUNICODE 0267

**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.

**Borough of Westwood, County of Bergen**

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

  
\_\_\_\_\_

Gary J. Vinci

Title: Registered Municipal Accountant

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

**REQUIRED CERTIFICATION BY THE CHIEF FINANCIAL OFFICER:**

I hereby certify that I am responsible for filing this verified Annual Financial Statement, which I have not prepared and information required also included herein and that this Statement is an exact copy of the original on file with the clerk of the governing body, that all calculations, extensions and additions are correct, that no transfers have been made to or from emergency appropriations and all statements contained herein 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, Raymond Herr, am the Chief Financial Officer, License # N0432 of the Borough of Westwood, County of Bergen and that the statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as of 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:

101 Washington Ave, Westwood, NJ 07675  
\_\_\_\_\_

Phone Number:

(201) 664-7100  
\_\_\_\_\_

Fax Number:

(201) 664-5340  
\_\_\_\_\_

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.

# 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 Borough of Westwood, County of Bergen during the year 2009 and that the sheets 40 to 68 are unnecessary.

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

Name: *Ally White*

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.

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## MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2010

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2011 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 \$ 1,734,632,822

*Barbara A. Potash*

SIGNATURE OF TAX ASSESSOR

WESTWOOD

MUNICIPALITY

BERGEN

COUNTY

**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 Borough of Westwood 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, no matters came to my attention that caused me to believe that the Annual Financial Statement for the year ended December 31, 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, taken as a whole.

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

  
Registered Municipal Accountant

Lerch, Vinci, and Higgins, LLP

17-17 Route 208 North

Fair Lawn, New Jersey 07410

Phone (201) 791-7100

Fax (201) 791-3035

Certified by me

this 9th day of February, 2011

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

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The undersigned *certifies* that the municipality has complied with the regulations governing revenues generated by uniform construction code fees and expenditures for construction code operations for fiscal year 2010 as required under N.J.A.C. 5:23-4.17.

Printed name: Armand MARINI

Signature: Armand Marini

Certificate #: 7683

Date: 2-10-10

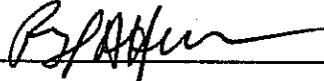
**MUNICIPAL BUDGET LOCAL EXAMINATION QUALIFICATION CERTIFICATION  
BY  
CHIEF FINANCIAL OFFICER**

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

**CERTIFICATION OF QUALIFYING MUNICIPALITY**

1. The outstanding indebtedness of the previous fiscal year is **not in excess of 3.5%**.
2. All emergencies approved for the previous fiscal year **did not exceed 3%** of total appropriations;
3. The tax collection rate **exceeded 90%**;
4. Total deferred charges **did not equal or exceed 4%** of the total tax levy;
5. There were **no "procedural deficiencies"** noted by the registered municipal accountant on Sheet 1a of the Annual Financial Statement; and
6. There was **no operating deficit** for the previous fiscal year.
7. The municipality **did not** conduct an accelerated tax sale for less than 3 consecutive years.
8. The municipality **did not** conduct a tax levy sale the previous fiscal year and does not plan to conduct one in the current year.
9. The current year budget does not contain an appropriation or levy "CAP Waiver".
10. The municipality will not apply for Extraordinary 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: Borough of Westwood  
 Chief Financial Officer: Raymond Herr  
 Signature:   
 Certificate #: N0432  
 Date: February 3, 2011

**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: \_\_\_\_\_

22-6002406

Fed. I.D. #

WESTWOOD

Municipality

BERGEN

County

Report of Federal and State Financial Assistance

Expenditures of Awards

Fiscal Year Ending: December 31, 2010

	(1) Federal programs Expended (administered by the state)	(2) State Programs Expended	(3) Other Federal Programs Expended
TOTAL	\$ _____	\$ 347,425	_____

Type of Audit required by OMB A-133 and OMB 04-04

\_\_\_\_\_ Single Audit

\_\_\_\_\_ Program Specific Audit

X  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

02/10/11  
\_\_\_\_\_  
Date

**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	\$ 3,586,125	
Change Fund	550	
Sub-Total	3,586,675	
Grants Receivable	99,818	
Special Emergency Authorizations	20,415	
Receivables and Other Assets With Reserves:		
Taxes Receivable		
2010 Taxes Receivable	434,540	
2009 Taxes Receivable	5,165	
2008 Taxes Receivable	831,952	
2007 Taxes Receivable	104,978	
Sub-Total Taxes Receivable	1,376,635	
Tax Title Liens Receivable	30,562	
Property Acquired For Taxes	3,198,600	
Due From Westwood Parking Authority	8,281	
Due from General Capital Fund	30,220	
Due from Assessment Trust Fund	11,097	
Due from Animal Control Fund	3,955	
Due from Other Trust Fund	437	
Due from Unemployment Trust Fund	6,657	
Sub-Total	4,666,444	
Appropriation Reserves		\$ 664,766
Encumbrances Payable		428,359
Prepaid Taxes		165,974
Due to State of NJ- Senior Citizens and Veterans		20,258
Amount Due to County for Taxes		27,375
Tax Overpayments		10,569
Due to State of NJ - Construction Fees		4,515
Due to State of NJ - Marriage Licenses		806
Due to State of NJ-Burial Permits		650
Reserve for Watershed Moratorium Aid		705
Reserve for Codification of Ordinances		6,640
Continued on Next Page		







**POST CLOSING  
TRIAL BALANCE - TRUST FUNDS  
(ASSESSMENT SECTION MUST BE SEPARATELY STATED)  
AS OF DECEMBER 31, 2010**

Title of Account	Debit	Credit
<b>ASSESSMENT TRUST</b>		
Cash	\$ 117,251	
Assessments & Liens Receivable	544	
Reserve for Assessments and Liens		\$ 544
Due to Current Fund		11,097
Fund Balance		106,154
Totals	\$ 117,795	\$ 117,795
<b>TRUST - ANIMAL CONTROL</b>		
Cash	\$ 17,818	
Due to State of New Jersey		\$ 5
Due to Current Fund		3,955
Reserve For Expenditures		13,858
Totals	\$ 17,818	\$ 17,818
<b>TRUST - OTHER</b>		
Cash	\$ 1,285,732	
Due from General Capital Fund	80,750	
Due to Current Fund - Other Trust		437
Due to Westwood Parking Authority		660
Reserve for:		
Tax Sale Premium		101,200
Sanitary Landfill		32,799
POAA		13,978
Miscellaneous Reserves		470,854
Recycling		44,768
Developers Escrow		686,383
Tax Sale Redemption		15,403
Totals	\$ 1,366,482	\$ 1,366,482
<b>UNEMPLOYMENT</b>		
Cash (Overdraft)		\$ 12,084
Due to Current Fund		6,657
Reserve(Deficit) for Unemployment Claim	\$ 18,741	
Totals	\$ 18,741	\$ 18,741



**MUNICIPAL PUBLIC DEFENDER  
CERTIFICATION**

Public Law, 1998, C. 256

Municipal Public Defender Expended Prior Year 2009:..... (1)		x	25%
	(2)	\$	-
<hr style="border: 1px solid black;"/>			
Municipal Public Defender Trust Cash Balance December 31, 2010:..... (3)		\$	-0-

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:  $3 - (1 + 2) =$  ..... \$ -0-

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:

Raymond A. Herb

Signature:

[Signature]

Certificate #:

N0432

Date:

02/10/11

## Schedule of Trust Fund Reserves

<u>Purpose</u>	Amount Dec. 31, 2009 per Audit Report	<u>Receipts</u>	<u>Disbursements</u>	Balance as at Dec. 31, 2010
1. Escrow Deposit	\$ 192,576	\$ 663,256	169,449	\$ 686,383
2. Sanitary Landfill	32,641	158		32,799
3. POAA Expenditures	12,612	1,366		13,978
4. Tax Sale Certificates	15,403	79,748	79,748	15,403
5. Recycling Program	41,581	20,018	16,831	44,768
6. Beautification	22,817	750	10,727	12,840
7. Safe Schools	24,594	14,354	16,374	22,574
8. Code Comp. Penalty	52,028	21,600	915	72,713
9. Fire Prevention	3,890	2,525	500	5,915
10. Premium on Tax Sale	70,500	61,000	30,300	101,200
11. Recreational Trips	19,333	72,263	91,596	-
12. Police Overtime Detail	237,114	252,947	328,848	161,213
13. Hug-A-Tree	12,260	10,050	466	21,844
14. Accumulated Leave Compensation	257,798		138,616	119,182
15. Recreation Donation	1,173	2,240	500	2,913
16. Teen Center	177	697	828	46
17. Tax Maps	100			100
18. Miscellaneous	3,910	3,195	2,624	4,481
19. Elevator Reserve	2,369	13,449	10,415	5,403
20. Found Money/Bail	9,755	495	166	10,084
21. Recreation Fields & Buildings	2,315	2,525	4,840	-
22. Tenant Housing Relocation Reserve		528	360	168
23. Recreation Fees		271,446	240,068	31,378
24. Affordable Housing	42,714	272		42,986
25.				
26.				
27.				
28.				
29.				
<b>Totals:</b>	<b>\$ 1,057,660</b>	<b>\$ 1,494,882</b>	<b>\$ 1,144,171</b>	<b>\$ 1,408,371</b>

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

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2009	RECEIPTS				Transfers	Disbursements	Balance Dec. 31, 2010
		Assessments and Liens	Current Budget	Interest	XXXXXX			
Assessment Serial Bond Issues:	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	
Assessment Bond Anticipation Note Issues:	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	
Due To/From Current Fund	13,533				11,097	13,533	11,097	
Other Liabilities								
Trust Surplus	93,619	0			12,535		106,154	
*Less Assets "Unfinanced"	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	
92-4 Acquisition of Property	0	8,665		422	(9,087)	0	0	
92-9 Acquisition of Property	0	1,376		67	(1,443)	0	0	
92-12/94-16 Various Improvements	0	12,494		608	(13,102)	0	0	
	\$ 107,152	\$ 22,535	\$ -	\$ 1,097	\$ -	\$ 13,533	\$ 117,251	

\*Show as red figure

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

Title of Account	Debit	Credit
Estimated Proceeds Bonds and Notes Authorized	\$ 1,252,077	*****
Bonds and Notes Authorized But Not Issued	*****	\$ 1,252,077
Cash	140,331	
Deferred Charges To Future Taxation		
Funded	16,380,859	
Unfunded	4,503,027	
Grants Receivable	1,014,975	
EIT Loan Receivable	906,603	
Prospective Assessments to be Raised	2,950	
Due To Current Fund		30,220
Due To Other Trust Fund		80,750
Improvement Authorizations		
Funded		473,522
Unfunded		1,015,333
Encumbrances Payable		976,474
Serial Bonds Payable		13,280,000
Bond Anticipation Notes Payable		3,376,675
Environmental Infrastructure Loan Payable		3,025,844
EDA Loans Payable		75,015
Reserve for:		
Prospective Assessments Raised by Taxation		2,950
Payment of Bonds		24,313
Pascack Brook Park Bikeway		50,189
Capital Improvement Fund		226,213
Fund Balance		311,247
	\$ 24,200,822	\$ 24,200,822



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

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

<b>CURRENT</b>		
TD Bank - Checking		\$ 3,846,507
NJ Cash Management		91,373
	Sub-Total	3,937,880
<b>ASSESSMENT TRUST</b>		
TD Bank - Checking		117,251
		117,251
<b>TRUST - ANIMAL CONTROL</b>		
TD Bank - Checking		17,744
NJ Cash Management		74
	Subtotal	17,818
<b>TRUST - OTHER</b>		
TD Bank - Checking		354,971
TD Bank	Clerk	1,342
TD Bank	Escrow	693,356
TD Bank	Beautification	229,687
TD Bank	Found Money	10,150
TD Bank	Sanitary Landfill	35,560
TD Bank	Recreation Trust	49,379
TD Bank - Lien Redemption		17,475
TD Bank	Special Building	33,673
NJ Cash Management		4,962
	Sub- Total	1,430,555
<b>GENERAL CAPITAL</b>		
Valley National Bank - Checking		437,442
NJ Cash Management		584
	Sub - Total	438,026
<b>PUBLIC ASSISTANCE</b>		
TD Bank - PATF I		1,219
TD Bank - PATF II		88,149
NJ Cash Management		1,663
	Sub - Total	91,031
<b>UNEMPLOYMENT</b>		
TD Bank		687
NJ Cash Management		(12,771)
	Sub - Total	(12,084)
<b>AFFORDABLE HOUSING</b>		
TD Bank		42,986
	Sub - Total	42,986
	<b>Grand Total</b>	<b>\$ 6,063,463</b>

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

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

Grant	Balance Jan. 1, 2010	2010 Budget Revenue Realized	Received	Cancelled		Balance December 31, 2010
Municipal Alliance	\$ 7,747	\$ 10,356	\$ 1,372			16,731
Highway Safety Grant - GLE	\$ 1,300					\$ 1,300
Federal Share	\$ 812					812
State Share	5,387		3,709			1,678
Municipal Stormwater Grant - DEP	7,655	10,207				17,862
Click it or Ticket	101	3,982	3,982			101
Clean Communities	-	18,182	18,182			-
NJ Forest Service Grant	-	5,000				5,000
Green Community Challenge Grant	1,000					1,000
Drunk Driving Enforcement Fund	-	3,274	3,274			-
Alcohol Educ & Rehab	8	1,809	1,810			7
ADA Curb Cuts Grant	0	45,000				45,000
Disposal of Forfeited Prop - Police Accreditation	20,000		11,333			8,667
SHARE - Feasibility Study - DPW Services	1,450		1,450			-
Recycling Tonnage Grant	0	29,489	29,489			-
DCA - Office of Smart Growth - Brownsfield	1,660					1,660
<b>Totals</b>	<b>\$ 47,120</b>	<b>\$ 127,299</b>	<b>\$ 74,601</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 99,818</b>

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

Grant	Balance Jan. 1, 2010	Transferred from 2010 Budget Appropriations		Transferred From 2009 Appropriation Reserves	Expended	Balance Dec. 31, 2010
		Budget	Appropriation By 40A:4-87			
Drunk Driving Enforcement Fund	\$ -			2,981	\$ 1,763	\$ 1,218
Alcohol Education & Rehab	14,042				466	13,576
New Jersey Forest Services	1,338					1,338
Recycling Tonnage Grant	14,661					14,661
Clean Communities Grant	1,735					1,735
Police Body Armor	9,517			585		10,102
Municipal Alliance	7,485			10,507		17,992
Domestic Violence	2,477					2,477
Click It or Ticket	1,313				1,300	13
New Jersey State Police - SLA HOEP	3,235					3,235
Municipal Stormwater Regulation	6,138					6,138
Green Communities	500					500
Over the Limit - Under Arrest	4,950			3,477		8,427
Graduated Driver's License	1,300					1,300
DPW Feasibility Study				1,450		1,450
Police - Brownsfield	1,662				1,327	335
CDC - Department of Health Grant	819					819
Municipal Recycling Assistance	5,483					5,483
<b>Grand Totals</b>	\$ 76,655	\$ -	\$ -	\$ 19,000	\$ 4,856	\$ 90,799

# SCHEDULE OF UNAPPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan 1, 2010	Transferred to 2010		Received	Balance Dec. 31, 2010
		Budget	Appropriation By 40A:4-87		
Drunk Driving Enforcement Fund	\$ 8,806				\$ 8,806
Recycling Tonnage	37,664	29,489			8,175
Board of Health - CDC Grant	7,727				7,727
Over the Limit/Under Arrest	5,667				5,667
DPW Feasibility Study				2,853	2,853
<b>Totals</b>	\$ 59,864	\$ 29,489		\$ 2,853	\$ 33,228

## \*LOCAL DISTRICT SCHOOL TAX

NOT APPLICABLE	Debit	Credit
Balance January 1, 2010	XXXXXXXXXXXX	XXXXXXXXXXXX
School Tax Payable # 85001-00	XXXXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2009 - 2010) 85002-00	XXXXXXXXXXXX	
Levy School Year July 1, 2010 - June 30, 2011	XXXXXXXXXXXX	
Levy Calendar Year 2010	XXXXXXXXXXXX	
Paid		XXXXXXXXXXXX
Balance December 31, 2010	XXXXXXXXXXXX	XXXXXXXXXXXX
School Tax Payable # 85003-00		XXXXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2010 - 2011) 85004-00		XXXXXXXXXXXX

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

# Must include unpaid requisitions.

## MUNICIPAL OPEN SPACE TAX

NOT APPLICABLE	Debit	Credit
Balance January 1, 2010 85045-00	XXXXXXXXXXXX	
2010 Levy 81105-00	XXXXXXXXXXXX	
Interest Earned	XXXXXXXXXXXX	
Expenditures		XXXXXXXXXXXX
Balance December 31, 2010 85046-00		XXXXXXXXXXXX

## REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

	Debit	Credit
Balance January 1, 2010	XXXXXXXXXXXX	XXXXXXXXXXXX
School Tax Payable # 85031-00	XXXXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2009 - 2010) 85032-00	XXXXXXXXXXXX	
Levy School Year July 1, 2010 - June 30, 2011	XXXXXXXXXXXX	
Levy Calendar Year 2010	XXXXXXXXXXXX	\$ 22,396,037
Paid	\$ 22,396,037	XXXXXXXXXXXX
Balance December 31, 2010	XXXXXXXXXXXX	XXXXXXXXXXXX
School Tax Payable # 85033-00		XXXXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2010 - 2011) 85034-00		XXXXXXXXXXXX
#Must include unpaid requisitions.	\$22,396,037	\$22,396,037

# Must include unpaid requisitions.

## REGIONAL HIGH SCHOOL TAX

NOT APPLICABLE	Debit	Credit
Balance January 1, 2010	XXXXXXXXXXXX	XXXXXXXXXXXX
School Tax Payable # 85041-00	XXXXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2009 - 2010) 85042-00	XXXXXXXXXXXX	
Levy School Year July 1, 2010 - June 30, 2011	XXXXXXXXXXXX	
Levy Calendar Year 2010	XXXXXXXXXXXX	
Paid		XXXXXXXXXXXX
Balance December 31, 2010	XXXXXXXXXXXX	XXXXXXXXXXXX
School Tax Payable # 85043-00		XXXXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2010 - 2011) 85044-00		XXXXXXXXXXXX
#Must include unpaid requisitions.		

## COUNTY TAXES PAYABLE

	Debit	Credit
Balance January 1, 2010	XXXXXXXXXX	XXXXXXXXXX
County Taxes 80003-01	XXXXXXXXXX	
Due County for Added and Omitted Taxes 80003-02	XXXXXXXXXX	\$ 26,924
2010 Levy:	XXXXXXXXXX	
General County 80003-03	XXXXXXXXXX	3,943,660
County Library 80003-04	XXXXXXXXXX	XXXXXXXXXX
County Health	XXXXXXXXXX	XXXXXXXXXX
County Open Space Preservation	XXXXXXXXXX	51,070
Due County for Added and Omitted Taxes 80003-05	XXXXXXXXXX	7,827
Paid	\$ 4,002,106	XXXXXXXXXX
Balance December 31, 2010	XXXXXXXXXX	XXXXXXXXXX
County Taxes		XXXXXXXXXX
Due County for Added and Omitted Taxes	27,375	XXXXXXXXXX
	\$ 4,029,481	\$ 4,029,481

## SPECIAL DISTRICT TAXES

NOT APPLICABLE		Debit	Credit
Balance January 1, 2010	80003-06	XXXXXXXXXX	XXXXXXXXXX
2010 Levy: (List Each Type of District Tax Separately -see Footnote)		XXXXXXXXXX	
Fire -	81108-00	XXXXXXXXXX	
Sewer -	81111-00	XXXXXXXXXX	
Water -	81112-00	XXXXXXXXXX	
Garbage -	81109-00		XXXXXXXXXX
		XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX	XXXXXXXXXX
Total 2010 Levy	80003-07		XXXXXXXXXX
Paid	80003-08		
Balance December 31, 2010	80003-09		XXXXXXXXXX

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

# STATE LIBRARY AID

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

NOT APPLICABLE		Debit	Credit
Balance January 1, 2010	80004-01	XXXXXXXXXXXX	
State Library Aid Received in 2010	80004-02	XXXXXXXXXXXX	
			XXXXXXXXXXXX
Expended	80004-09		
Balance December 31, 2010	80004-10		

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

Balance January 1, 2010	80004-03	XXXXXXXXXXXX	
State Library Aid Received in 2010	80004-04	XXXXXXXXXXXX	
Expended	80004-11		XXXXXXXXXXXX
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	XXXXXXXXXXXX	
State Library Aid Received in 2010	80004-06	XXXXXXXXXXXX	XXXXXXXXXXXX
Expended	80004-13		XXXXXXXXXXXX
Balance December 31, 2010	80004-14		

## RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

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

# STATEMENT OF GENERAL BUDGET REVENUES 2010

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated 80101-	\$1,350,000	\$1,350,000	
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-			
Miscellaneous Revenue Anticipated:	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Adopted Budget	2,875,522	2,715,899	\$ (159,623)
Added by N.J.S.A. 40A:4-87: (List on 17a)	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Attached	54,065	54,065	
Total Miscellaneous Revenue Anticipated 80103-	2,929,587	2,769,964	(159,623)
Receipts from Delinquent Taxes 80104-	595,000	385,400	(209,600)
Amount to be Raised by Taxation:	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
(a) Local Tax for Municipal Purposes 80105-		XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
(b) Addition to Local District School Tax 80106-		XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Total Amount to be Raised by Taxation 80107-	11,619,129	12,154,657	535,528
	\$16,493,716	\$16,660,021	\$166,305

## ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00	XXXXXXXXXXXXXX	\$37,619,773
Amount to be Raised by Taxation	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Local District School Tax 80109-00		XXXXXXXXXXXXXX
Regional School Tax 80119-00	\$ 22,396,037	XXXXXXXXXXXXXX
Regional High School Tax 80110-00		XXXXXXXXXXXXXX
County Taxes 80111-00	3,994,730	XXXXXXXXXXXXXX
Due County for Added and Omitted Taxes 80112-00	7,827	XXXXXXXXXXXXXX
Special District Taxes 80113-00		XXXXXXXXXXXXXX
Municipal Open Space Tax 80120-00		
Reserve for Uncollected Taxes 80114-00	XXXXXXXXXXXXXX	933,478
Deficit in Required Collection of Current Taxes (or) 80115-00	XXXXXXXXXXXXXX	
Balance for Support of Municipal Budget (or) 80116-00	12,154,657	XXXXXXXXXXXXXX
*Excess Non-Budget Revenue (see footnote) 80117-00		XXXXXXXXXXXXXX
*Deficit Non-Budget Revenue (see footnote) 80118-00	XXXXXXXXXXXXXX	
	\$38,553,251	\$38,553,251

\*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	\$16,439,651
2010 Budget - Added by N.J.S. 40A:4-87	80012-02	54,065
Appropriated for 2010 (Budget Statement Item 9)	80012-03	16,493,716
Appropriated for 2010 by Emergency Appropriation (Budget Statement Item 9)	80012-04	-
<b>Total General Appropriations (Budget Statement Item 9)</b>	<b>80012-05</b>	<b>16,493,716</b>
Add Overexpenditures (see footnote)	80012-06	-
<b>Total Appropriations and Overexpenditures</b>	<b>80012-07</b>	<b>16,493,716</b>
<b>Deduct Expenditures:</b>		
Paid or Charged [Budget Statement Item (L)]	80012-08	\$14,795,040
Paid or Charged - Res. for Uncollected Taxes	80012-09	933,478
Reserved	80012-10	664,766
<b>Total Expenditures</b>		<b>16,393,284</b>
<b>Unexpended Balances Canceled (see footnote)</b>	<b>80012-12</b>	<b>\$100,432</b>

**FOOTNOTES - RE: OVEREXPENDITURES:**

Every appropriation overexpended in the Budget Document must be marked with an \* and must agree in the aggregate with this item

**RE: UNEXPENDED BALANCES CANCELED:**

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

## SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

2010 Authorizations	<b>NOT APPLICABLE</b>		
N.J.S. 40A:4-46 (After adoption of Budget)			
N.J.S. 40A:4-20 (Prior to adoption of Budget)			
<b>Total Authorizations</b>			
<b>Deduct Expenditures</b>			
Paid or Charged			
Reserved			
<b>Total Expenditures</b>			

# RESULTS OF 2010 OPERATION

## CURRENT FUND

		Debit	Credit
Excess of Anticipated Revenues:		XXXXXXXXXXXXX	XXXXXXXXXXXXX
Miscellaneous Revenues Anticipated	80013-01	XXXXXXXXXXXXX	
Delinquent Tax Collections	80013-02	XXXXXXXXXXXXX	
		XXXXXXXXXXXXX	
Required Collection of Current Taxes	80013-03		535,528
Unexpended Balances of 2010 Budget Appropriations	80013-04	XXXXXXXXXXXXX	100,432
Miscellaneous Revenue Not Anticipated	81113-	XXXXXXXXXXXXX	28,990
Miscellaneous Revenue Not Anticipated			
Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	XXXXXXXXXXXXX	
Payments in Lieu of Taxes on Real Property	81120-	XXXXXXXXXXXXX	
Prior Year Receivables - WPA		XXXXXXXXXXXXX	2,176
Unexpended Balances of 2009 Appropriation Reserves	80013-05	XXXXXXXXXXXXX	299,301
Prior Years Interfunds Returned in 2010	80013-06	XXXXXXXXXXXXX	305,997
Tax Overpayments Cancelled		XXXXXXXXXXXXX	6,988
Other Liabilities Cancelled		XXXXXXXXXXXXX	177
Prior Year Accounts Payable Cancelled		XXXXXXXXXXXXX	4,930
		XXXXXXXXXXXXX	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)		XXXXXXXXXXXXX	XXXXXXXXXXXXX
Balance - January 1, 2010	80013-07		XXXXXXXXXXXXX
Balance - December 31, 2010	80013-08	XXXXXXXXXXXXX	
Deficit in Anticipated Revenues:		XXXXXXXXXXXXX	XXXXXXXXXXXXX
Miscellaneous Revenues Anticipated	80013-09	\$ 159,623	XXXXXXXXXXXXX
Delinquent Tax Collections	80013-10	209,600	XXXXXXXXXXXXX
			XXXXXXXXXXXXX
Required Collection of Current Taxes	80013-11		XXXXXXXXXXXXX
Interfund Advance Originating in 2010	80013-12	52,366	XXXXXXXXXXXXX
Current Year Receivables - WPA		8,281	
			XXXXXXXXXXXXX
			XXXXXXXXXXXXX
			XXXXXXXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	XXXXXXXXXXXXX	
Surplus Balance - To Surplus (Sheet 21)	80013-14	854,649	XXXXXXXXXXXXX
		\$1,284,519	\$1,284,519



# SURPLUS - CURRENT FUND

## YEAR 2010

		Debit	Credit
1.	Balance - January 1, 2010	80014-01	XXXXXXXXXXXXXXX \$2,747,615
2.			XXXXXXXXXXXXXXX
3.	Excess Resulting from 2010 Operations	80014-02	XXXXXXXXXXXXXXX 854,649
4.	Amount Appropriated in the 2010 Budget-Cash	80014-03	\$1,350,000 XXXXXXXXXXXXXXX
5.	Amount Appropriated in 2010 Budget with Prior Written Consent of Director of Local Government Services	80014-04	XXXXXXXXXXXXXXX XXXXXXXXXXXXXXX
6.			XXXXXXXXXXXXXXX
7.	Balance - December 31, 2010	80014-05	\$ 2,252,264 XXXXXXXXXXXXXXX
			\$3,602,264 \$3,602,264

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

Cash	80014-06	\$3,586,675
Investments	80014-07	
Sub-Total		3,586,675
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08	1,454,644
Cash Surplus	80014-09	2,132,031
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	
Deferred Charges #	80014-12	20,415
Cash Deficit #	80014-13	
Grants Receivable		99,818
Total Other Assets	80014-14	120,233
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", OTHER ASSETS WOULD ALSO BE PLEDGED TO CASH LIABILITIES.	80014-15	\$2,252,264

# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2011 BUDGET.

(1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

NOTE: Deferred charges for authorizations under N.J.S.A. 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 - 2010 LEVY**

1. Amount of Levy as per Duplicate (Analysis) #	82101-00	\$	\$38,013,936
OR			
	82113-00	\$	
2. Amount of Levy - Special District Taxes	82102-00	\$	
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.	82103-00	\$	
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.	82104-00	\$	81,076
5a. Subtotal 2009 Levy		\$	38,095,012
5b. Reductions due to tax appeals**		\$	
5. Total 2009 Levy	82106-00	\$	38,095,012
6. Transferred to Tax Title Liens	82107-00	\$	1,847
7. Transferred to Foreclosed Property	82108-00	\$	
8. Remitted, Abated or Canceled	82109-00	\$	38,852
9. Discount Allowed	82110-00	\$	
10. Collected in Cash: In 2009	82121-00		\$178,841
In 2010 *	82122-00		\$37,345,064
State's Share of 2010 Senior Citizens and Veterans Deductions allowed	82123-00		\$95,868
R.E.A.P. Revenue	82124-00	\$	
Total To Line 14	82111-00		\$37,619,773
11. Total Credits		\$	37,660,472
12. Amount Outstanding - December 31, 2010	83120-00	\$	434,540
13. Percentage of Cash Collections to Total 2010 Levy, (Item 10 divided by Item 5c) is			98.74%
	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	\$	37,619,773
Less: Reserve for Tax Appeals Pending in State Division of Tax Appeals		
To Current Taxes Realized in Cash (Sheet 17)	\$	37,619,773

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 Veteran 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 of the governing body  
 prior to introduction of municipal budget.

# ACCELERATED TAX SALE/TAXLEVY 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.

<b>(1) Utilizing Accelerated Tax Sale</b>	<b>NOT APPLICABLE</b>
Total of Line 10 Collected in Cash(sheet 22).....	\$ _____
<i>LESS</i> : proceeds from Accelerated Tax Sale.....	_____
<b>NET Cash Collected</b> .....	<b>\$</b> _____
Line 5c(sheet 22) Total 2010 Tax Levy.....	\$ _____
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is.....	_____ %

<b>(2) Utilizing Tax Levy Sale</b>	<b>NOT APPLICABLE</b>
Total of Line 10 Collected in Cash ( Sheet 22).....	\$ _____
<i>LESS</i> : Proceeds from Tax Levy Sale ( excluding premium).....	_____
<b>Net Cash Collected</b> .....	<b>\$</b> _____
Line 5c (sheet 22) Total 2010 Tax Levy.....	\$ _____
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is.....	_____ %

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

	Debit	Credit
1. Balance - January 1, 2010	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Due From State of New Jersey		XXXXXXXXXXXXXX
Due to State of New Jersey	XXXXXXXXXXXXXX	\$19,674
2. Sr. Citizens Deductions Per Tax Billings	\$9,250	XXXXXXXXXXXXXX
3. Veterans Deductions Per Tax Billings	84,750	XXXXXXXXXXXXXX
4. Senior Citizen and Veteran Deductions Allowed by Tax Collector	2,250	XXXXXXXXXXXXXX
5.		
6.		
7. Sr. Citizens Deductions Disallowed by Tax Collector	XXXXXXXXXXXXXX	382
8.	XXXXXXXXXXXXXX	
9. Received in Cash from State	XXXXXXXXXXXXXX	96,452
10.		
11.		
12. Balance - December 31, 2010	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXXXXXX	
Due To State of New Jersey	\$ 20,258	XXXXXXXXXXXXXX
	\$116,508	\$116,508

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

Line 2		\$9,250
Line 3		84,750
Line 4		2,250
Sub - Total		96,250
Less: Line 7		382
To Line 10, Sheet 22		\$95,868

# SCHEDULE OF RESERVE FOR TAX APPEALS PENDING - (NJSA 54:3-27)

NOT APPLICABLE	Debit	Credit
Balance January 1, 2010	XXXXXXXXXXXXX	\$ -
Taxes Pending Appeals	XXXXXXXXXXXXX	XXXXXXXXXXXXX
Interest Earned on Taxes Pending Appeals	XXXXXXXXXXXXX	XXXXXXXXXXXXX
Contested Amount of 2010 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)	XXXXXXXXXXXXX	
Interest Earned on Taxes Pending State Appeals	XXXXXXXXXXXXX	
Budget Appropriation		
Cash paid to Appellants (Including 5% Interest from Date of Payment) Closed to Results of Operations (Portion of Appeal won by Municipality, incl. Interest)		XXXXXXXXXXXXX
		XXXXXXXXXXXXX
Balance December 31, 2010		XXXXXXXXXXXXX
Taxes Pending Appeals*	XXXXXXXXXXXXX	XXXXXXXXXXXXX
Interest Earned on Taxes Pending Appeals	XXXXXXXXXXXXX	XXXXXXXXXXXXX
* Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by December 31, 2010	\$ -	\$ -

Stefanie Stokes  
Signature of Tax Collector

T-1546  
License #

2/10/11  
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.

NOT APPLICABLE

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)

**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) \$ \_\_\_\_\_

## SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

			Debit	Credit
1. BALANCE JANUARY 1, 2010			\$1,360,614	XXXXXXXXXXXX
A. Taxes	83102-00	\$1,331,899	XXXXXXXXXXXX	XXXXXXXXXXXX
B. Tax Title Liens	83103-00	28,715	XXXXXXXXXXXX	XXXXXXXXXXXX
2. CANCELLED:			XXXXXXXXXXXX	XXXXXXXXXXXX
A. Taxes		83105-00	XXXXXXXXXXXX	\$ 4,404
B. Tax Title Liens		83106-00	XXXXXXXXXXXX	
3. TRANSFERRED TO FORECLOSED TAX TITLE LIENS:			XXXXXXXXXXXX	XXXXXXXXXXXX
A. Taxes		83108-00	XXXXXXXXXXXX	
B. Tax Title Liens		83109-00	XXXXXXXXXXXX	
4. ADDED TAXES				XXXXXXXXXXXX
5. ADDED TAX TITLE LIENS				XXXXXXXXXXXX
6. Adjustment between Taxes (Other than current year) and Tax Title Liens			XXXXXXXXXXXX	XXXXXXXXXXXX
A. Taxes - Transfers to Tax Title Liens		83104-00	XXXXXXXXXXXX	
B. Tax Title Liens - Transfers from Taxes		83107-00		XXXXXXXXXXXX
7. BALANCE BEFORE CASH PAYMENTS			XXXXXXXXXXXX	1,356,210
8. TOTALS			1,360,614	1,360,614
9. BALANCE BROUGHT DOWN			1,356,210	XXXXXXXXXXXX
10. COLLECTED:			XXXXXXXXXXXX	385,400
A. Taxes	83116-00	385,400	XXXXXXXXXXXX	XXXXXXXXXXXX
B. Tax Title Liens	83117-00		XXXXXXXXXXXX	XXXXXXXXXXXX
11. Interest & Costs - 2010 Tax Sale				XXXXXXXXXXXX
12. 2010 TAXES TRANSFERRED TO LIENS			1,847	XXXXXXXXXXXX
13. 2010 TAXES			434,540	XXXXXXXXXXXX
14. BALANCE, DECEMBER 31, 2010			XXXXXXXXXXXX	1,407,197
A. Taxes	83121-00	1,376,635	XXXXXXXXXXXX	XXXXXXXXXXXX
B. Tax Title Liens	83122-00	30,562	XXXXXXXXXXXX	XXXXXXXXXXXX
15. TOTALS			\$1,792,597	\$1,792,597

16. Percentage of Cash Collections to Adjusted Amount Outstanding  
(Item No. 10 divided by Item No. 9) is 28.41%

17. Item No. 14 multiplied by percentage shown above is 399,785 and represents  
the maximum amount that can be anticipated in 2011. 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, 2010	84101-00	\$ 3,198,600	XXXXXXXXXXXXXX
2. FORECLOSED OR DEEDED IN 2010		XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
3. TAX TITLE LIENS	84103-00	-	XXXXXXXXXXXXXX
4. TAXES RECEIVABLE	84104-00		
5A.	84102-00		
5B.	84105-00		
6. ADJUSTMENT TO ASSESSED VALUATION	84106-00		
7. ADJUSTMENT TO ASSESSED VALUATION	84107-00		
8. SALES			
9. CASH *	84109-00		
10. CONTRACT	84110-00		
11. MORTGAGE	84111-00		
12. LOSS ON SALES	84112-00		
13. GAIN ON SALES	84113-00		
14. BALANCE, DECEMBER 31, 2010	84114-00	XXXXXXXXXXXXXX	\$ 3,198,600
		\$3,198,600	\$3,198,600

**CONTRACT SALES**

NOT APPLICABLE		Debit	Credit
15. BALANCE, JANUARY 1, 2010	84115-00		XXXXXXXXXXXXXX
16. 2010 SALES FROM FORECLOSED PROPERTY	84116-00		XXXXXXXXXXXXXX
17. COLLECTED *	84117-00	XXXXXXXXXXXXXX	
18.	84118-00	XXXXXXXXXXXXXX	
19. BALANCE DECEMBER 31, 2010	84119-00	XXXXXXXXXXXXXX	

**MORTGAGE SALES**

NOT APPLICABLE		Debit	Credit
20. BALANCE JANUARY 1, 2010	84120-00		XXXXXXXXXXXXXX
21. 2010 SALES FROM FORECLOSED PROPERTY	84121-00		XXXXXXXXXXXXXX
22. COLLECTED *	84122-00	XXXXXXXXXXXXXX	
23.	84123-00	XXXXXXXXXXXXXX	
24. BALANCE, DECEMBER 31, 2010	84124-00	XXXXXXXXXXXXXX	

Analysis of Sale of Property: \$ \_\_\_\_\_ -  
 \* Total Cash Collected in 2010 (84125-00) \_\_\_\_\_  
 Realized in 2010 Budget \_\_\_\_\_ -  
 To Results of Operation (Sheet 19) \_\_\_\_\_ -

**DEFERRED CHARGES  
- MANDATORY CHARGES ONLY -**

**CURRENT, TRUST AND GENERAL CAPITAL FUNDS**

(Do not include the emergency authorizations pursuant to N.J.S. 40A:4-55,  
N.J.S. 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 of Dec. 31, 2010</u>
1. Emergency Authorization - Municipal*	NONE		\$	\$
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. _____	NOT APPLICABLE	\$
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. _____	NOT APPLICABLE		\$	
2. _____			\$	
3. _____			\$	
4. _____			\$	





**SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2011 DEBT SERVICE FOR BONDS  
(MUNICIPAL) GENERAL CAPITAL BONDS**

		Debit	Credit	2011 Debt Service
OUTSTANDING JANUARY 1, 2010	80033-01	XXXXXXXXXXXXX	\$10,339,000	
ISSUED	80033-02	XXXXXXXXXXXXX	3,736,000	
PAID	80033-03	\$795,000	XXXXXXXXXXXXX	
CANCELLED AT ISSUANCE				
REFUNDED				
OUTSTANDING DECEMBER 31, 2010	80033-04	13,280,000	XXXXXXXXXXXXX	
		\$14,075,000	\$14,075,000	
2011 BOND MATURITIES - GENERAL CAPITAL BONDS			80033-05	\$ 825,000
2011 INTEREST ON BONDS*	80033-06		468,708	
<b>ASSESSMENT SERIAL BONDS</b>				
OUTSTANDING JANUARY 1, 2010	80033-07	XXXXXXXXXXXXX		
ISSUED	80033-08	XXXXXXXXXXXXX		
PAID	80033-09		XXXXXXXXXXXXX	
OUTSTANDING DECEMBER 31, 2010	80033-10	\$0	XXXXXXXXXXXXX	
		\$0	\$ -	
2011 BOND MATURITIES - ASSESSMENT BONDS			80033-11	0
2011 INTEREST ON BONDS*	80033-12		0	
TOTAL "INTEREST ON BONDS - DEBT SERVICE" (*ITEMS)			80033-13	\$ 468,708

**LIST OF BONDS ISSUED DURING 2010**

Purpose	2011 Maturity	Amount Issued	Date of Issue	Interest Rate
General Improvement Bonds of 2010	\$ 25,000	\$ 3,736,000	4/1/2010	Various
Total	\$ 25,000	\$ 3,736,000		

80033-14

80033-15

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

		Debit	Credit	2011 Debt Service
OUTSTANDING JANUARY 1, 2010	80033-01	XXXXXXXXXXXXX	\$100,020	
ISSUED	80033-02	XXXXXXXXXXXXX		
PAID	80033-03	\$25,005	XXXXXXXXXXXXX	
OUTSTANDING DECEMBER 31, 2010	80033-04	75,015	XXXXXXXXXXXXX	
		\$100,020	\$100,020	
2011 LOAN MATURITIES			80033-05	\$25,005
2011 INTEREST ON LOANS			80033-06	1,126
TOTAL 2011 DEBT SERVICE FOR EDA LOANS			80033-13	\$ 26,131
<b>ENVIRONMENTAL INFRASTRUCTURE LOAN</b>				
OUTSTANDING JANUARY 1, 2010	80033-07	XXXXXXXXXXXXX	\$ 2,354,998	
ISSUED	80033-08	XXXXXXXXXXXXX	\$ 1,065,781	
PAID	80033-09	\$ 394,935	XXXXXXXXXXXXX	
OUTSTANDING DECEMBER 31, 2010	80033-10	\$3,025,844	XXXXXXXXXXXXX	
		\$3,420,779	\$3,420,779	
2011 LOAN MATURITIES			80033-11	\$ 428,857
2011 INTEREST ON LOANS			80033-12	70,039
TOTAL 2011 DEBT SERVICE FOR EIT LOAN			80033-13	\$ 498,896

**LIST OF LOANS ISSUED DURING 2010**

Purpose	2011 Maturity	Amount Issued	Date of Issue	Interest Rate
NJ EIT Loan	\$ 50,718	\$ 1,065,781	3/10/2010	Various
Total	\$ 50,718	\$ 1,065,781		

80033-14

80033-15

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

**TYPE I SCHOOL TERM BONDS**

NOT APPLICABLE		Debit	Credit	2011 Debt Service
OUTSTANDING JANUARY 1, 2010	80034-01	XXXXXXXXXXXXX		
PAID	80034-02		XXXXXXXXXXXXX	
OUTSTANDING DECEMBER 31, 2010	80034-03		XXXXXXXXXXXXX	
2011 BOND MATURITIES - TERM BONDS		80034-04		
2011 INTEREST ON BONDS*		80034-05		

**TYPE I SCHOOL SERIAL BOND**

OUTSTANDING JANUARY 1, 2010	80034-06	XXXXXXXXXXXXX	
ISSUED	80034-07	XXXXXXXXXXXXX	
PAID	80034-08		XXXXXXXXXXXXX
NOT APPLICABLE			
OUTSTANDING DECEMBER 31, 2010	80034-09		XXXXXXXXXXXXX
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	2010 Maturity -01	Amount Issued -02	Date of Issue	Interest Rate
Total	80035-			

**2011 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY**

NOT APPLICABLE		Outstanding December 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 SCHEDULE FOR ASSESSMENT NOTES

1.	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 Requirements		Interest Computed To (Insert Date)	
							For Principal	For Interest **		
2.	<b>NOT APPLICABLE</b>									
3.										
4.										
5.										
6.										
7.										
8.										
9.										
10.										
11.										
12.										
13.										
14.										
<b>Total</b>										
							80051-01	80051-02		

MEMO: \*See Sheet 33 for clarification of "Original Date of Issue"  
 Assessment Notes with an original date of issue of December 31, 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".

# SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Lease Obligation Outstanding Dec. 31, 2010	2011 Budget Requirement	
		For Principal	For Interest/Fees
<b>Leases approved by LFB prior to July 1, 2007</b>			
1.			
2.			
3.			
4.			
5.			
6.			
<b>Leases approved by LFB after July 1, 2007</b>			
1.			
2.			
3.			
4.			
5.			
6.			
<b>Total</b>	\$ -	\$ -	\$ -

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		2010 Authorizations	Cancelled Encumbrances	Paid or Charged	Authorizations Cancelled	Balance - December 31, 2010	
	Funded	Unfunded					Funded	Unfunded
00-13/09-17 Landfill Closure	\$ 70,983				\$ 8,087		\$ 62,896	
01-11 Resurfacing of Various Roads	13,510					\$ 13,510		
02-14/03-13 Various Capital Improvements	26,329						26,329	
04-12 Various Capital Improvements		\$ 29,079			3,714	25,365		\$ -
04-13 Impvts to Musquapsink Brook		7,712				7,712		
04-19 Const. of Walkway and Pedestrian Bridge		1,849			1,849			
04-23 Impvts to Fairview Avenue	288						288	
05-16/05-37 Feasibility Study- Five Corners		9						9
05-17 Various Capital Improvements		6,070			2,337	3,733		
06-04 Improve. to Fairview Ave		32,783		\$ 60,063			92,846	
06-05 Road Repaving Program	13,647						13,647	
06-12 Various Capital Improvements		103,594			20,651	82,943		
07-09 /08-25Instal. of Addit Lighting at Westvale Park	85,257	126,253			91,511		119,999	
07-10 Acquisition of Various Equipment-Public Works		11,513			11,454		59	
07-11 Acquisition of Various Equipment-Police Dept,		1			1			
07-12 Acquisition of Various Equipment-Fire Dept.		5,987			5,987			
07-13 Acquisition & Installation of Irrigation System		141,896			51,571		90,325	
08-01 Road Improvements		28,313						28,313
Subtotal	\$ 210,014	\$ 495,059	\$ -	\$ 60,063	\$ 197,162	\$ 133,263	\$ 406,389	\$ 28,322

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

# 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	Cancelled Encumbrances	Paid or Charged	Authorizations Cancelled	Balance - December 31, 2010	
	Funded	Unfunded					Funded	Unfunded
08-02/09-05 Pascack Brook Sew. Pipe		\$ 1,642,917			\$ 1,080,626		\$	562,291
08-11 Acq. Of Technology Equip.		96						96
08-20 Acquisition of Equipment		-		\$ 210			\$	210
08-22 Suppl. - Emerson Pump Station	\$ 1,009				30		979	
08-32 Acq. Of Fire Dept. Equip.		1,584			1,584			-
08-33 Acq. Of Playground Equip.		1			1			-
08-35 Various Improvements at the Borough Library	121							
09-01 2009 Road Improvement Program		41,988		6,971				48,959
09-11 Var. Curb & Sidewalk Improvements	10,537						10,537	
09-18 Prep. & Delivery - Energy Report	1,776			2,335			4,111	
09-20 Acq of Equip - Police Dept.		7,258			6,903			355
09-21 Acq of Equip - Fire Dept.		11,551			9,521			2,030
09-22 Acq of Equip - Public Works Dept.		80,526			42,257	25,000		13,269
09-24 Installation of Traffic Signals at Railroad Crossing	235				72		163	
09-25/10-17 Acq of Equip - Police Dept.		4,735		189			4,924	
10-3 The 2010 Roadway Improvement Program			\$ 450,000		200,802		11,698	237,500
10-4 Improvements to Westvale Park			2,730,000		2,729,354		-	646
10-9 The Monitoring of Landfill Emissions			60,000		60,000		-	
<b>Subtotal</b>	\$ 13,678	\$ 1,790,656	\$ 3,240,000	\$ 9,705	\$ 4,131,150	\$ 25,000	\$ 32,743	\$ 865,146

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

NOT APPLICABLE		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		
Balance December 31, 2010	80030-05		

\*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	
10-3 The 2010 Roadway Improvement Proj	\$ 450,000	\$ 237,500	\$ 12,500	\$ 12,500	(A)
10-4 Improvements to Westvale Park	2,730,000	1,809,535	95,250	95,250	(B)
10-9 The Monitoring of Landfill Emissions	60,000		60,000	60,000	
10-12 Renovations to the Borough Hall	\$ 40,000		40,000	40,000	
10-13 Various Capital Improvements	260,000	247,000	13,000	13,000	
10-19 The Railroad Signalization Project	85,000	80,750	4,250	4,250	
10-21 The Monitoring of Landfill Emissions	115,000	109,250	5,750	5,750	
10-24 The Acquisition of Equip - Fire Dept	80,000	76,000	4,000	4,000	
10-25 Improvements to Various Municipal Buildings					
to Accomplish Energy Efficiency	80,000	76,000	4,000	4,000	
Total 80032-00	\$3,900,000	\$2,636,035	\$238,750	\$238,750	

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.

(A) \$200,000 DOT Grant

(B) \$500,000 County Open Space; \$325,215 State DEP Grants

# GENERAL CAPITAL FUND

## STATEMENT OF CAPITAL SURPLUS

YEAR - 2010

		Debit	Credit
Balance January 1, 2010	80029-01	XXXXXXXXXXXX	\$ 128,773
Premium on Sale of Bonds		XXXXXXXXXXXX	
Funded Improvement Authorizations Cancelled		XXXXXXXXXXXX	133,263
Premium on Sale of Bonds and Notes			8,396
Prior Year Liabilities Cancelled for Ordinances Cancelled in Prior Years			40,815
Appropriated to Finance Improvement Authorizations	80029-02		XXXXXXXXXXXX
Appropriated to 2010 Budget Revenue	80029-03		XXXXXXXXXXXX
Balance December 31, 2010	80029-04	\$ 311,247	XXXXXXXXXXXX
		\$311,247	\$311,247

### BONDS ISSUED WITH A COVENANT OR COVENANTS

NOT APPLICABLE

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, 2010			\$ _____
2. Amount of Cash in Special Trust Fund as of December 31, 2008 (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		\$ 38,095,012
2. Amount of Item 1 Collected in 2010 (*)	\$ 37,619,773	
3. Seventy (70) percent of Item 1		26,666,508

(\*) Including prepayments and overpayments applied

B.

1. Did any maturities of bonded obligations or notes fall due during the year 2010 ?  
 Answer YES or NO Yes

2. 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 2010 budget for the liquidation of all bonded obligations or notes exceed 25% of the total of appropriations for operating purposes in the budget for the year just ended? Answer YES or NO: No

D.

1. Cash Deficit - 2009		\$ None
2. 4% of 2009 Tax Levy for all purposes:		
Levy -- \$ <u>0</u>	\$	<u>0</u>
3. Cash Deficit - Year 2010		\$ None
4. 4% of 2010 Tax Levy for all purposes:		
Levy -- \$ <u>0</u>	\$	<u>0</u>

E.

<u>Unpaid</u>	<u>2009</u>	<u>2010</u>	<u>Total</u>
1. State Taxes	<u>None</u>	<u>None</u>	<u>None</u>
2. County Taxes	<u>-</u>	<u>27,375</u>	<u>27,375</u>
3. Amounts due Special Districts	<u>None</u>	<u>None</u>	<u>None</u>
4. Amounts due School Districts for Local School Tax	<u>None</u>	<u>-</u>	<u>-</u>

## 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. 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 2010 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 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 2010
- 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 2010; Utility Capital Surplus