

ANNUAL FINANCIAL STATEMENT FOR THE SFY YEAR 2009

SFY

(UNAUDITED)

POPULATION LAST CENSUS: 22,771
NET VALUATION TAXABLE 2008: 357,397,029
MUNICODE: 0601

FIVE DOLLARS PER DAY PENALTY IF NOT FILED BY:

SFY MUNICIPALITIES - August 10, 2009

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.

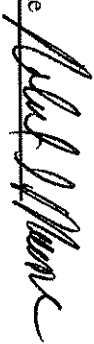
City of Bridgeton, County of Cumberland

SEE BACK COVER FOR INDEX AND INSTRUCTIONS

DO NOT USE THESE SPACES

	Date	Examined By:
1		Preliminary Check
2		Examined

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

Name : Robert S. Marrone 

Title: Registered Municipal Accountant _____

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

REQUIRED CERTIFICATION BY THE CHIEF FINANCIAL OFFICER:

I hereby certify that I am responsible for filing this verified Annual Financial Statement, (which I have prepared) ~~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, Teresa C. Delp, am the Chief Financial Officer, License # 0219 of the City of Bridgeton, County of Cumberland and that the statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as at June 30, 2009, completely in compliance with N.J.S. 40A:5-12, as amended. I also give complete assurances as to the veracity of required information included herein, needed prior to certification by the Director of Local Government Services, including the verification of cash balances as of June 30, 2009.

Signature: 

Title: Chief Financial Officer

Address: 181 E. Commerce Street Bridgeton, NJ

Phone number: 856-455-3230

Fax number: 856-455-9903

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

THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:

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

I have prepared the post-closing trial balances, related statements and analyses included in the accompanying Annual Financial Statement from the books of account and records made available to me by the City of Bridgeton as of June 30, 2009 and have applied certain agreed-upon procedures thereon as promulgated by the Division of Local Government Services, solely to assist the Chief Financial Officer in connection with the filing of the Annual Financial Statement for the year then ended as required by N.J.S. 40A:5-12, as amended.

Because the agreed-upon procedures do not constitute an examination of accounts made in accordance with generally accepted auditing standards, I do not express an opinion on any of the post-closing trial balances, related statements, and analyses. In connection with the agreed-upon procedures, ~~except for~~ ~~circumstances set forth below, no matter~~ ~~or~~ (no matters) ~~eliminate~~ ~~ed~~ came to my attention that caused me to believe that the Annual Financial Statement for the year ended June 30, 2009 is not in substantial compliance with the requirements of the State of New Jersey, Department of Community Affairs, Division of Local Government Services. Had I performed additional procedures or had I made an examination of the financial statements in accordance with generally accepted auditing standards, other matters might have come to my attention that would have been reported to the governing body and the Division. This Annual Financial Statement relates only to the accounts and items prescribed by the Division and does not extend to the financial statements of the municipality/county, taken as a whole.

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

NONE



(Registered Municipal Accountant)

BOWMAN & COMPANY LLP

(Firm Name)

601 WHITE HORSE ROAD

(Address)

VOORHEES, N.J. 08043-2493

(Address)

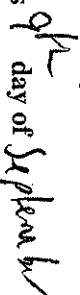
(856) 435-6200

(Phone Number)

(856) 435-0440

(Fax Number)

Certified by me

This  day of September, 2009

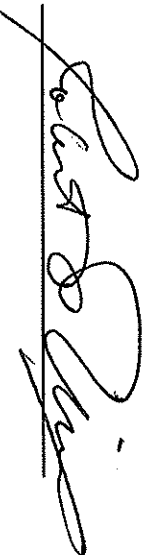
UNIFORM CONSTRUCTION CODE CERTIFICATION
BY CONSTRUCTION CODE OFFICIAL

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 SFY 2009 as required under N.J.A.C 5:23-4.17.

Printed Name:

Robert P. Mixner

Signature:



Certificate #:

8409

Date:

9-10-09

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 "CAP" waiver.
 10. The municipality will not apply for Extraordinary Aid for 2010.
- The undersigned certifies that this municipality has complied in full in meeting ALL of the above criteria in determining its qualification for local examination of its Budget in accordance with N.J.A.C. 5:30-7.5.
- Municipality: _____
Chief Financial Officer: _____
Signature: _____
Certificate #: _____
Date: _____

CERTIFICATION OF NON-QUALIFYING MUNICIPALITY

The undersigned certifies that this municipality does not meet item(s) # 7 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: City of Bridgeton
Chief Financial Officer: Teresa C. Delp
Signature: Teresa C. Delp
Certificate #: 0219
Date: 9-10-09

21-6000390

Fed. ID. #

City of Bridgeton

Municipality

County of Cumberland

County

Report of Federal and State Financial Assistance

Expenditures of Awards

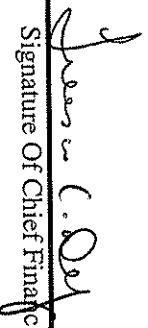
Fiscal Year Ending	<u>June 30, 2009</u>		
(1)	(2)	(3)	
Federal Programs Expended (administered by the state)	State Programs Expended	Other Federal Programs Expended	
Total	<u>\$386,941.42</u>	<u>\$1,166,537.88</u>	<u>\$1,513,291.07</u>

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

- Single Audit/Financial Statement Audit
- Program Specific Audit/Financial Statement 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 June 27, 2003) and OMB 04-04. The single audit threshold has been increased to \$500,000 beginning with the fiscal year ending after 12/31/03. Expenditures are defined in Section 205 of OMB A-133.

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


Signature Of Chief Financial Officer

9-10-09
Date

IMPORTANT !

SFY

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 City of Bridgeton, County of Cumberland during the year SFY 2009 and that sheets 40 to 68 are unnecessary.

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

Name: _____

Title: _____

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

NOTE:

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

MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2008

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2009 and filed with the County Board of Taxation on January 10, 2009 in accordance with the requirement of N.J.S.A 54:4-35, was in the amount of \$ 359,193,224.00


SIGNATURE OF TAX ASSESSOR

City of Bridgeton
MUNICIPALITY

Cumberland
COUNTY

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

POST CLOSING

SFY

TRIAL BALANCE - CURRENT FUND

AS AT JUNE 30, 2009

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

Title of Account	Debit	Credit
Cash	6,004,603.43	
Investments		
Due from State of New Jersey - Senior Citizens & Veteran Deductions	60,970.37	
Receivables with Full Reserves:		
Delinquent Taxes	26,209.73	
Tax Title Liens	310,495.78	
Property Acquired by Tax Title Lien Liquidation	2,514,200.00	
Contract Sales Receivable		
Mortgage Sales Receivable		
Other Assessments Receivable	183,554.29	
Revenue Accounts Receivable	60,877.52	
Due Bank	364.73	
Accounts Receivable - Shortages	210.00	
Accounts Receivable - Bridgeton Port Authority	44,418.84	
Accounts Receivable - Restitution	485.00	
Loan Recievable- Port Authority	115,301.25	
Protested Checks	5,637.53	
Due From Federal & State Grant Fund	892,170.94	
Due From General Capital	132,016.22	
Due From Trust - Dog License Fund	2,016.85	
Due From Trust - CDBG	33,198.99	
Due From Trust - Home Funds	3,376.18	
Due From Trust - Payroll	17,393.29	
Due From Water Sewer Utility Fund	5,936.01	
Subtotal	4,347,863.15	
Deferred Charges (See Sheets 28; 29 & 30)	200,000.00	
Deferred School Taxes		

(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 AT JUNE 30, 2009

SFY

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

Title of Account	Debit	Credit
Cash Liabilities:		
Appropriation Reserves		817,507.94
Due to State of New Jersey - Senior Citizens & Veteran Deductions		
Local District School Tax Payable		98,025.50
County Vocational School Tax Payable		
Regional School Tax Payable		
Regional High School Tax Payable		
County Taxes Payable		0.04
Due County for Added and Omitted Taxes		
Special District Taxes Payable		
State Library Aid (See Sheet 16)		
Deposits on Sale of Property Acquired for Tax		148.00
Reserve for Encumbrances		390,950.47
Tax Overpayments		35,773.78
Prepaid Taxes		20,660.94
NJ Redevelopment Loan Payable		12,500.00
Reserve for Garden State Trust		3,677.64
Reserve for Outside Lien Holder		928.68
Reserve for Regional Contribution Agreements		2,135,000.00
Reserve for Master Plan		29,347.50
Reserve for Master Plan Encumbrances		259,143.05
Reserve for State of NJ Burial Fee		70.00
Reserve for Landfill Deposits		1,000.00
Reserve for Marriage License Fee		800.00
Reserve for State Surcharge Fees		5,842.00
Due to Trust - BAAD Trust		3,250.00
Due to Trust - Recreation Trust		2,267.40
Due to Trust - Developer's Escrow		11.17
Due to Trust - Public Defender		3,895.00
Due to Trust - Hortense Headly		114.50
Due To Solid Waste Utility Fund		71,342.98
Subtotal Cash Liabilities		3,892,256.59
Reserve for Receivables		4,347,863.15
School Taxes Deferred (See Sheets 13 & 14)		
Fund Balance		2,373,317.21
TOTAL	10,613,436.95	10,613,436.95

Do not crowd - add additional sheets

POST CLOSING
TRIAL BALANCE - PUBLIC ASSISTANCE FUND

SFY

ACCOUNTS #1 AND #2 *
AS AT JUNE 30, 2009

Title of Account	Debit	Credit
Cash - Public Assistance #1		
Cash - Public Assistance #2		
TOTAL		

Do not crowd - add additional sheets

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

POST CLOSING

SFY

TRIAL BALANCE - TRUST FUNDS

(Assessment Section Must Be Separately Stated)

(INCLUDE PAYROLL FUND)

AS AT JUNE 30, 2009

Title of Account	Debit	Credit
TRUST - OTHER		
Cash	4,478,374.21	
Deferred Charges		
Grants Receivable- CDBG	323,168.59	
Grants Receivable-NPP		
Grants Receivable- Home	392,897.74	
Grants Receivable-BA & Housing	5,482.75	
Mortgage and Loans Receivable with Offsetting Reserves	1,954,091.05	
Loan Receivable	56,838.12	
Balanced Housing Grant Receivable - Hope VI		
Lead Hazard Control - Grant Receivable	110,278.17	
Federal Home Grant Receivable		
Due Payroll	1,728.80	
Due Current for Trust Other:		
Developer's Escrow	11.17	
BAAD Trust	3,250.00	
Recreation Trust	2,267.40	
Public Defender	3,895.00	
Hortense Headly	114.50	

Do not crowd - add additional sheets

POST CLOSING

TRIAL BALANCE - TRUST FUNDS

(Assessment Section Must Be Separately Stated)

(INCLUDE PAYROLL FUND)

AS AT JUNE 30, 2009

Title of Account	Debit	Credit
TRUST - OTHER		
Due Bank		11.91
Due State of NJ - Lead Base Paint		4,666.00
Due Payroll		1,728.80
Due Current - CDBG		33,198.99
Due Current - Home Funds		3,376.18
Due Current - Payroll		17,393.29
CDBG Due Home Owner		1,356.00
Reserve for Encumbrances		97,553.01
Reserve for Mortgages and Loans Received		2,010,929.17
Reserves for :		
Hortense Headly		449,255.59
Balance Housing		505.96
Balance Housing - Hope VI		715.14
Accumulated Absence		68,832.63
Tax Liquidation Proceeds		207,845.58
Police Outside Services		49,508.47
Public Defender		9,991.13
Non Life Harzard		11,621.06
Developers Escrow		115,505.69
Special Law		1,732.78
Workmans Comp		48,805.27
Self Insurance		0.01
SUI		335,840.48
POAA		7,732.11
BAAD		26,572.93
UEZ		315,537.45
Sanitary Landfill		2,220,047.69
Lead Hazard		122,088.19
CDBG		295,180.38
Local Law Enforcement		2,292.28
Home Funds		323,569.58
CDBG Busines Development		2,886.58
CDBG Direct Loan		192,930.39
CDBG Housing Rehab		3,159.49
CDBG Residential Rehab		12,339.44
Federal Home Investment		6,710.96
NPP		13,131.87
Developers Escrow		175,788.70
Recreation Trust		9,436.58
Payroll		132,619.74
Total	7,332,397.50	7,332,397.50

Do not crowd - add additional sheets

POST CLOSING

SFY

TRIAL BALANCE - TRUST FUNDS

(Assessment Section Must Be Separately Stated)

(INCLUDE PAYROLL FUND)

AS AT JUNE 30, 2009

Title of Account	Debit	Credit
TRUST - DOG LICENSE		
Cash	2,160.25	
Deferred Charges		
Due Bank	188.93	
Reserve for Dog		185.38
Due State of NJ:		
Surcharge		85.75
Pilots		61.20
Population		
Due Current		2,016.85
Total	2,349.18	2,349.18

Do not crowd - add additional sheets

**POST CLOSING
TRIAL BALANCE - TRUST FUNDS**

(Assessment Section Must Be Separately Stated)
(INCLUDE PAYROLL FUND)
AS AT JUNE 30, 2009

Title of Account	Debit	Credit
TRUST ASSESSMENT		
Cash		
Deferred Charges		
Deferred Charges to future Taxation - Funded		
Deferred Charges to future Taxation - Unfunded		
Due Current		
Grants Receivable -Green Acres		
Due From State and Federal		
Due Bank		
Reserve for Encumbrances		
Reserve for Payment of Bonds and Notes		
Demolition Program Loans Payable		
Green Aces Program Loans Payable		
General Capital Bonds		
Bond Anticiapation Notes		
Improvement Authorizations - Funded		
Improvement Authorizations - Unfunded		
Capital Improvement Fund		
Assessment Serial Bonds		
Fund Balance		
Total		

Municipal Public Defender

SHY

Certification

Public Law 1997, C. 256

Municipal Public Defender Expended Prior Year (SFY 2008): (1) \$ 63,784.23
(2) \$ $\frac{15,946.06}{25\%}$

Municipal Public Defender Trust Cash Balance (from fee generation only) June 30, 2009: (3) \$ 9,991.13

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.

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

The undersigned certifies that the municipality has complied with the regulations governing *Municipal Public Defender* as required under Public Law 1997, C. 256.

Chief Financial Officer Teresa C. Delp

Signature: 

Certificate #: 0219

Date: 9-10-09

Schedule of Trust Fund Reserves

Purpose	Amount		Receipts	Disbursements	Balance as at
	June 30, 2008 per Audit Report	June 30, 2009			
1. Community Development	\$ 258351.23	\$ 580310.43	\$ 543481.28	\$ 295180.38	
2. NPP	13,057.23	75.00	0.36	13,131.87	
3. Local Law	2,292.28	-	-	2,292.28	
4. Hortense Headly	437,019.99	24,235.60	12,000.00	449,255.59	
5. Accumulated Absence	30,544.65	120,067.69	81,779.71	68,832.63	
6. Tax Liquidation Proceeds	147,832.09	72,478.93	12,465.44	207,845.58	
7. Balanced Housing	503.07	2.89	-	505.96	
8. Balanced Housing - Hope VI	711.07	4.07	-	715.14	
9. Lead Hazard	122,005.56	82.63	-	122,088.19	
10. Developer Escrow	292,763.88	133,328.82	134,798.31	291,294.39	
11. Police Outside Service	27,886.02	21,622.45	-	49,508.47	
12. Public Defender	1,741.81	19,379.16	11,129.84	9,991.13	
13. Non Life Hazard	31,273.19	16,451.77	36,103.90	11,621.06	
14. Special Law	6,991.28	5,526.50	10,785.00	1,732.78	
15. Workmans Comp	98,057.88	1,061.35	50,313.96	48,805.27	
16. Self Insurance	0.01	-	-	0.01	
17. SUJ	352,750.43	30,614.58	47,524.53	335,840.48	
18. POAA	6,759.15	1,672.96	700.00	7,732.11	
19. BAAD	35,326.83	27,430.98	36,184.88	26,572.93	
20. UEZ	229,478.79	86,058.66	-	315,537.45	
21. Business Development	2,868.52	18.06	-	2,886.58	
22. Direct Loan	205,246.57	6,386.44	18,702.62	192,930.39	
23. Residential Rehabilitation	12,339.44	-	-	12,339.44	
24. Federal Home	314,794.40	930,693.62	921,918.44	323,569.58	
25. CDBG Housing Rehab	16,100.68	11,072.40	24,013.59	3,159.49	
26. Federal Home Investment	11,886.10	-	5,175.14	6,710.96	
27. Sanitary Landfill	2,218,292.37	12,659.10	10,903.78	2,220,047.69	
28. Recreation	-	10,937.58	1,501.00	9,436.58	
29. Payroll Deductions Payable	157,667.71	17403054.91	17428102.88	132,619.74	
30.					
Totals:	\$ 5,034,542.23	\$ 19,515,226.58	\$ 19,387,584.66	\$ 5,162,184.15	

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

SFY

Title of Liability to which Cash and Investments are Pledged	Audit Balance June 30, 2008	RECEIPTS					Disbursements	Balance June 30, 2009
		Assessments and Liens	Current Budget					
Assessment Serial Bond Issues:	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
Assessment Bond Anticipation Note Issues:	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	
Other Liabilities								
Trust Surplus								
*Less Assets "Unfinanced"	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX		

Sheet 7

* Show as Red Figure

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

SFY

AS AT JUNE 30, 2009

Title of Account	Debit	Credit
Est. Proceeds Bonds and Notes Authorized	1,179,250.00	XXXXXXXXXX
Bonds and Notes Authorized but Not Issued	XXXXXXXXXX	1,179,250.00
Cash	704,533.22	
Investments		
Deferred Charges		
Deferred Charges to Future Taxation - Funded	2,570,779.72	
Deferred Charges to Future Taxation - Unfunded	6,327,461.99	
Due Current		
Due from State & Federal Grants	22.00	
Due Bank		115.37
Due Current		132,016.22
Reserve for Payment of Debt		138,159.08
Reserve for Encumbrances		150,792.61
DemolitionProgram Loans Payable		789,014.53
Green Acres Loan Payable		1,081,765.19
General Capital Bonds		700,000.00
Assessment Serial Bonds		
Bond Anticipation Notes		5,201,946.00
Assessment Notes		
Improvement Authorizations - Funded		53,329.60
Improvement Authorizations - Unfunded		1,252,499.12
Capital Improvement Fund		62,807.11
Down Payments on Improvements		
Capital Surplus		40,352.10
Total	10,782,046.93	10,782,046.93

Do not crowd - add additional sheets

CASH RECONCILIATION JUNE 30, 2009

	CASH		LESS CHECKS OUTSTANDING	CASH BOOK BALANCE
	* ON HAND	ON DEPOSIT		
Current	226,896.56	5,849,188.45	71,481.58	6,004,603.43
Trust - Assessment				
Trust - Dog License	39.00	2,121.25		2,160.25
Trust - Other	11,569.30	4,563,934.11	97,129.20	4,478,374.21
Capital - General		798,137.56	93,604.34	704,533.22
Water - Operating		2,098,339.84	33,705.92	2,064,633.92
Water - Capital		1,619,428.76	72,269.00	1,547,159.76
Solid Waste Utility - Oper.		821,085.75		821,085.75
Utility Assessment - Trust				
Solid Waste Utility Assess. - Trust				
Solid Waste Utility - Capital				
Federal and State Grants				
Public Assistance #1**				
Public Assistance #2**				
Total	238,504.86	15,752,235.72	368,190.04	15,622,550.54

* Include Deposits in Transit

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

REQUIRED CERTIFICATION

I hereby certify that all the amounts shown in the "Cash on Deposit" column on Sheet 9 and 9(a) have been verified with the applicable bank statements, certificates, agreements or passbooks at June 30, 2009.

I also certify that all amounts, if any, shown for Investments in Savings and Loan Associations on any trial balance have been verified with the applicable passbooks at June 30, 2009.

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

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

Signature:  Title: Chief Financial Officer

Sheet 10

CITY OF BRIDGETON
FEDERAL AND STATE GRANT FUND
 Statement of Federal and State Grants Receivable
 For the Fiscal Year Ended June 30, 2009

<u>Program</u>	<u>Balance June 30, 2008</u>	<u>Accrued</u>	<u>Received</u>	<u>Adjustments/ Canceled</u>	<u>Balance June 30, 2009</u>
09-39		\$ 50,000.00			\$ 50,000.00
08-143		475,000.00			475,000.00
08-144		183,347.00			183,347.00
08-165		50,000.00			50,000.00
New Jersey Department of Environmental Protection Grants:					
Buckshutem Road-Dry Cleaner	\$ 38,740.00				38,740.00
Irving Avenue	23,282.47				23,282.47
South Avenue	68,803.00				68,803.00
Feasability Study- Movie Theater	15,653.50				15,653.50
Economy Auto	19,537.75				19,537.75
4 Star	9,580.00				9,580.00
Hope VI	500.00				500.00
Seible\Stern	500.00				500.00
Sasadelli Oil	67,023.00				67,023.00
East Commerce Street Abbott	742,522.00 12,553.00		\$ 38,864.00		703,658.00 12,553.00
Pearl Street		365,331.00			365,331.00
Laurel Strett		368,037.00			368,037.00
Water Street		916,680.00			916,680.00
Municipal Storm Water	3,527.00				3,527.00
NJ Historic Trust - Sheppard House	68,245.03				68,245.03
Alcohol, Education Rehab. & Enforcement Fund	1,168.82	2,227.66	2,227.66		1,168.82
Municipal Alliance Plan--Governor's Council on Alcoholism and Drug Abuse	\$ - 23,217.76	40,840.00	40,834.00		23,223.76
Domestic Violence Grant	5,054.01				5,054.01
Safe and Secure Communities		86,776.00	86,776.00		
Clean Communities Program		25,703.23	25,703.23		
Cultural Grant-Council on the Arts	500.00	3,500.00	3,125.00		875.00
Uniform Fire Safety Act	6,048.29			6,048.29	
Body Armor Grant	6,852.45	6,294.84	6,294.84		6,852.45

Sheet 10

CITY OF BRIDGETON
FEDERAL AND STATE GRANT FUND
 Statement of Federal and State Grants Receivable
 For the Fiscal Year Ended June 30, 2009

<u>Program</u>	<u>Balance June 30, 2008</u>	<u>Accrued</u>	<u>Received</u>	<u>Adjustments/ Canceled</u>	<u>Balance June 30, 2009</u>
Federal Grants:					
COPS MORE Program	\$ 1,500.38				\$ 1,500.38
New Jersey Transportation Trust Fund:					
Mt Zion & Columbus	60,709.88		\$ 60,709.88		
Woodland Drive	198,000.00		121,386.00		76,614.00
Bank Street		\$ 198,272.00			198,272.00
Local Aid Pedestrian Safety Program					
Pamphylia	4,522.97				4,522.97
South Ave Sidewalk	180,000.00				180,000.00
Sidewalk S Ave		243,405.00			243,405.00
Lawrence	45,912.25		45,790.38		121.87
West Lincoln	76,504.98				76,504.98
	<u>567,150.46</u>	<u>441,677.00</u>	<u>227,886.26</u>	<u>-</u>	<u>780,941.20</u>
State Grants:					
New Jersey Urban Enterprise Zone:					
Downtown Security	5,000.00				5,000.00
05-02	33,907.00		16,461.00		17,446.00
05-93	143,330.83				143,330.83
2007 Programs					
07-03	29,025.05				29,025.05
07-107	147,814.00				147,814.00
07-136	189,685.00				189,685.00
07-145	38,523.00		31,640.00		6,883.00
2008 Programs					
08-03	71,670.31		30,803.90		40,866.41
08-27	265,000.00				265,000.00
08-54	100,000.00				100,000.00
08-55	64,523.20	3,485.00			68,008.20
2009 Programs					
09-03		121,801.02			121,801.02
09-62		274,493.48			274,493.48

Sheet 10

CITY OF BRIDGETON
FEDERAL AND STATE GRANT FUND
 Statement of Federal and State Grants Receivable
 For the Fiscal Year Ended June 30, 2009

<u>Program</u>	<u>Balance June 30, 2008</u>	<u>Accrued</u>	<u>Received</u>	<u>Adjustments/ Canceled</u>	<u>Balance June 30, 2009</u>
Dodge Planning and Research		\$ 60,000.00	\$ 5,000.00		\$ 55,000.00
Smart Future Growth					13,252.00
NPP HOME Program	\$ 13,252.00				
MVC Police Protection	9,333.46			\$ 9,333.46	
Drunk Driving Enforcement Grant		18,542.56	18,542.56		
DWI Inspections		1,068.39	1,068.39		
Over the Limit Under Arrest	25.00				25.00
Byrne Justice Grants:					
2007	13,730.13				13,730.13
2009		15,473.00			15,473.00
Solid Waste Tonnage Grant		21,695.50	21,695.50		
Relocation Assistance Grant	9,167.00				9,167.00
Total State Grants	2,247,294.06	3,090,295.68	329,036.08	15,381.75	4,993,171.91
Total All Grants	\$ 2,814,444.52	\$ 3,531,972.68	\$ 556,922.34	\$ 15,381.75	\$ 5,774,113.11

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

SFY

Grant	Balance July 1, 2008	Transferred from 2009 Budget Appropriations		Prior Year		Expended	Balance June 30, 2009
		Budget	Appropriation By 40A:4-87	Encumb	Cancel		
TOTALS:	1,960,872.80	3,637,901.82		401,154.32		2,059,480.09	3,940,448.85

Sheet 11

See attached

Sheet 11

**CITY OF BRIDGETON
FEDERAL AND STATE GRANT FUND
Statement of Reserve for Federal and State Grants--Appropriated
For the Fiscal Year Ended June 30, 2009**

Program	Balance <u>June 30, 2008</u>	Transferred from Budget <u>Appropriations</u>	Prior Year Contracts Pay/ Encumbrances <u>Canceled</u>	<u>Disbursed</u>	Contracts Payable/ <u>Encumbered</u>	Balance <u>June 30, 2009</u>
Federal Grants:						
New Jersey Transportation Trust Fund:						
Bank Street		\$ 198,272.00		\$ 16,318.38	\$ 15,335.62	\$ 166,618.00
Woodland Drive	\$ 166,385.00		\$ 18,969.00	174,374.84	6,442.16	4,537.00
Local Pedestrian Safety Program						
South Ave	160,452.07		2,700.00	1,800.00	900.00	160,452.07
South Ave-sidewalk		243,405.00		44,874.20	173,327.80	25,203.00
West Lincoln	14,248.30		135,326.70	149,574.00	1.00	
	<u>341,085.37</u>	<u>441,677.00</u>	<u>156,995.70</u>	<u>386,941.42</u>	<u>196,006.58</u>	<u>356,810.07</u>
State Grants:						
New Jersey Urban Enterprise Zone:						
2005 Program -- Project Nos.:						
05-12	20,586.74					20,586.74
05-93	43,330.83					43,330.83
2007 Program--Project No's:						
07-03	31,996.85		377.69	4,576.64	377.69	27,420.21
07-107	1,864.01		119.96	1,741.89		242.08
07-136	185,000.00		3,807.50	225.00	3,582.50	185,000.00
07-145	6,883.00		23,720.00	23,720.00		6,883.00
2008 Programs						
08-03	18,189.07		3,300.00	17,468.33		4,020.74
08-27	165,000.00					165,000.00
08-54	100,000.00					100,000.00
08-55	54,879.69	3,485.00		38,929.51	89.62	19,345.56
2009 Programs						
08-143		475,000.00				475,000.00
08-144		183,347.00				183,347.00
08-165		50,000.00		42,400.77		7,599.23
09-03		121,801.02		64,563.75	1,365.02	55,872.25

Sheet 11

CITY OF BRIDGETON
FEDERAL AND STATE GRANT FUND
 Statement of Reserve for Federal and State Grants--Appropriated
 For the Fiscal Year Ended June 30, 2009

Program	<u>Balance June 30, 2008</u>	<u>Transferred from Budget Appropriations</u>	<u>Prior Year Contracts Pay/ Encumbrances Canceled</u>	<u>Disbursed</u>	<u>Contracts Payable/ Encumbered</u>	<u>Balance June 30, 2009</u>
09-39		\$ 50,000.00		\$ 3,244.40	\$ 36,755.60	\$ 10,000.00
09-62		344,263.48		182,809.39		161,454.09
New Jersey Department of Environmental Protection Grants HDSRF:						
Buckshutem Road			\$ 41,084.64			41,084.64
Irving Avenue			40,369.50	750.00	39,619.50	
South Avenue	\$ 4,128.00		34,396.69			38,524.69
Former Movie Theater	2,634.00		13,049.80			15,683.80
Hope VI	500.00					500.00
Seibel & Stern	500.00					500.00
4 Star	1,280.00		733.66		733.66	1,280.00
Economy Auto			24,565.68			24,565.68
Sasdelli Oil	6,548.00		14,771.64		14,771.64	6,548.00
East Commerce Street	742,522.00			127,238.12	547,781.88	67,502.00
Pearl Street		365,331.00				365,331.00
Laurel Street		368,037.00				368,037.00
Water Street		916,680.00				916,680.00
Clean Communities Grant	16,516.36			16,516.36		
Clean Communities Grant FY09		20,146.53				20,146.53
Clean Communities Res		2,229.37		891.60		1,337.77
2002 Program			1,223.35	1,223.35		
2005 Program			11,867.56	11,867.56		
2006 Program			12,160.18	12,160.18		
"2007 Program	7,284.98		1,735.91	4,653.21	685.61	3,682.07
2008 Program	11,257.11					11,257.11
Alcohol Education & Rehabilitation 05		1,420.22				1,420.22
Municipal Alliance Plan--Governor's Council on Alcoholism and Drug Abuse:						
2008	41,637.59			40,834.65		802.94

Sheet 11

CITY OF BRIDGETON
FEDERAL AND STATE GRANT FUND
 Statement of Reserve for Federal and State Grants--Appropriated
 For the Fiscal Year Ended June 30, 2009

Program	Balance <u>June 30, 2008</u>	Transferred from Budget <u>Appropriations</u>	Prior Year Contracts Pay/ Encumbrances <u>Canceled</u>	<u>Disbursed</u>	Contracts Payable/ <u>Encumbered</u>	Balance <u>June 30, 2009</u>
2009		\$ 71,840.00		\$ 30,154.60	\$ 637.40	\$ 41,048.00
DMV Inspections	\$ 7,848.25					7,848.25
DMV Inspections	4,008.50					4,008.50
DMV Inspections Res		2,142.45				2,142.45
Domestic Violence Grant	5,894.00					5,894.00
Over the Limit Under Arrest	5,000.00					5,000.00
Make it Click Seat Belt 05	4,000.00					4,000.00
Body Armor Replacement Grant 06	214.16					214.16
Body Armor Replacement Grant 07	13,426.42			1,740.75		11,685.67
Body Armor Replacement Grant 08		6,294.84				6,294.84
Neighborhood Preservation HOME Program	12,752.00					12,752.00
Solid Waste Administration Recycling Grant05	\$ 178.89					178.89
Solid Waste Administration Recycling Grant 07	14,976.82		\$ 1,225.00	1,225.00		14,976.82
Solid Waste Administration Recycling Grant 09		21,695.50		1,167.50	425.00	20,103.00
Solid Waste Administration Recycling Grant res		9,125.41				9,125.41
Safe & Secure Communities		86,776.00		86,776.00		
Smart Growth-Downtown		60,000.00		18,635.88	31,364.12	10,000.00
Paris grant	10,328.41		7,210.00	17,538.41		
Cultural and Historical Grant	185.44	3,500.00		728.75	1,631.25	1,325.44
Dodge Planning & Research Grant 04	9,569.88		300.00		300.00	9,569.88
Liveable Communities - Alden Field	280.50					280.50
NJ Historic Trust - Sheppard House	68,322.00		6,540.86	17,500.00	6,540.86	50,822.00
Bryne Justice Grants:						
2007	263.93		1,599.00	1,424.00		438.93
2009		15,473.00		4,131.25	6,903.78	4,437.97
Municipal Storm Water		17,637.00		2,759.61	3,370.50	11,506.89
Total State Grants	1,619,787.43	3,196,224.82	244,158.62	779,596.46	696,935.63	3,583,638.78
Total All Grants	\$ 1,960,872.80	\$ 3,637,901.82	\$ 401,154.32	\$ 1,166,537.88	\$ 892,942.21	3,940,448.85

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

SFY

Grant	Balance July 1, 2008	Transferred to 2009 Budget Appropriations		Federal & State Grants	Received	Realized as Revenues On SFY 2009 Budget	Balance June 30, 2009
		Budget	Appropriation By 40A:4-87				
TOTALS:	58,854.45			3,531,972.68		3,537,131.82	53,695.31

Sheet 12

See Attached

Sheet 12

CITY OF BRIDGETON
FEDERAL AND STATE GRANT FUND
 Statement of Reserve for Federal and State Grants--Unappropriated
 For the Fiscal Year Ended June 30, 2009

<u>Program</u>	<u>Balance June 30, 2008</u>	<u>Federal and State Grants Receivable</u>	<u>Realized as Miscellaneous Revenue in SFY 2009 Budget</u>	<u>Balance June 30, 2009</u>
Federal Grants:				
Local Aid Pedestrian Safety Program				
South Ave		\$ 243,405.00	\$ 243,405.00	
NJ Trust fund				
Bank Street		198,272.00	198,272.00	
Total	-	-	-	-
State Grants:				
New Jersey Urban Enterprise Zone				
Assistance Grants:				
2009 Program--Project No's:				
08-55		3,485.00	3,485.00	
08-143		475,000.00	475,000.00	
08-144		183,347.00	183,347.00	
08-165		50,000.00	50,000.00	
09-03		121,801.02	121,801.02	
09-39		50,000.00	50,000.00	
09-62		274,493.48	274,493.48	
Safe and Secure Communities		86,776.00	86,776.00	
Clean Communities Grant	\$ 2,229.37	25,703.23	22,375.90	\$ 5,556.70
Alcohol Education, Rehabilitation and Enforcement Fund	1,420.22	2,227.66	1,420.22	2,227.66
Municipal Alliance Plan--Governor's Council on Alcoholism and Drug Abuse		40,840.00	40,840.00	
Municipal Storm Water	17,637.00		17,637.00	
Drunk Driving Enforcement Fund Grant		18,542.56		18,542.56
Cultural and Historical Grt		3,500.00	3,500.00	
Edward Bryne Justice Grant		15,473.00	15,473.00	
Project Vision	25,000.00			25,000.00
DMV - Inspections	2,142.45	1,068.39	2,142.45	1,068.39
Body Armor Grant		6,294.84	6,294.84	
Solid Waste Tonnage Grant	9,125.41	21,695.50	30,820.91	

Sheet 12

CITY OF BRIDGETON
FEDERAL AND STATE GRANT FUND
 Statement of Reserve for Federal and State Grants--Unappropriated
 For the Fiscal Year Ended June 30, 2009

<u>Program</u>	<u>Balance June 30, 2008</u>	<u>Federal and State Grants Receivable</u>	<u>Realized as Miscellaneous Revenue in SFY 2009 Budget</u>	<u>Balance June 30, 2009</u>
Community Prosecution - After school	1,100.00			1,100.00
HDSRF :				
Pearl Street		365,331.00	365,331.00	
Laurel Street		368,037.00	368,037.00	
Water Street		916,680.00	916,680.00	
Smart Future Grant		60,000.00	60,000.00	
Child Safety Belt	200.00			200.00
Total State Grants	<u>58,854.45</u>	<u>3,090,295.68</u>	<u>3,095,454.82</u>	<u>53,695.31</u>
Total All Grants	<u>\$ 58,854.45</u>	<u>\$ 3,531,972.68</u>	<u>\$ 3,537,131.82</u>	<u>\$ 53,695.31</u>

*** LOCAL DISTRICT SCHOOL TAX**

	Debit	Credit
Balance July 1, 2008	XXXXXXXXXXXX	XXXXXXXXXXXX
School Tax Payable # 85001-00	XXXXXXXXXXXX	34,898.50
School Tax Deferred (Not in excess of 50% of Levy -2007-2008) 85002-00	XXXXXXXXXXXX	
Levy School Year July 1, 2008 - June 30, 2009	XXXXXXXXXXXX	3,589,327.00
Levy Calendar Year	XXXXXXXXXXXX	
Paid	3,526,200.00	XXXXXXXXXXXX
Balance June 30, 2009	XXXXXXXXXXXX	XXXXXXXXXXXX
School Tax Payable # 85003-00	98,025.50	XXXXXXXXXXXX
School Tax Deferred (Not in excess of 50 % of Levy - 2008-2009) 85004-00		XXXXXXXXXXXX
* Not including Type I school debt service, emergency authorizations schools, transfer to Board of Education for use of local schools.		
	3,624,225.50	3,624,225.50

Must include unpaid requisitions.

MUNICIPAL OPEN SPACE TAX

	Debit	Credit
Balance July 1, 2008	XXXXXXXXXXXX	
2009 Levy 81105-00	XXXXXXXXXXXX	
Interest Earned	XXXXXXXXXXXX	
Expenditures		XXXXXXXXXXXX
Balance June 30, 2009		XXXXXXXXXXXX

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District Involved)

	Debit	Credit
Balance July 1, 2008	XXXXXXXXXXXX	XXXXXXXXXXXX
School Tax Payable #	85031-00	
School Tax Deferred (Not in excess of 50 % of Levy - 2007-2008)	85032-00	XXXXXXXXXXXX
Levy School Year July 1, 2008-June 30, 2009	XXXXXXXXXXXX	
Levy Calendar Year	XXXXXXXXXXXX	
Paid		XXXXXXXXXXXX
Balance June 30, 2009	XXXXXXXXXXXX	XXXXXXXXXXXX
School Tax Payable #	85033-00	
School Tax Deferred (Not in excess of 50 % of Levy - 2008-2009)	85034-00	XXXXXXXXXXXX
# Must include unpaid requisitions		

REGIONAL HIGH SCHOOL TAX

	Debit	Credit
Balance July 1, 2008	XXXXXXXXXXXX	XXXXXXXXXXXX
School Tax Payable #	85041-00	
School Tax Deferred (Not in excess of 50 % of Levy - 2007-2008)	85042-00	XXXXXXXXXXXX
Levy School Year July 1, 2008-June 30, 2009	XXXXXXXXXXXX	
Levy Calendar Year	XXXXXXXXXXXX	
Paid		XXXXXXXXXXXX
Balance June 30, 2009	XXXXXXXXXXXX	XXXXXXXXXXXX
School Tax Payable #	85043-00	
School Tax Deferred (Not in excess of 50 % of Levy - 2008-2009)	85044-00	XXXXXXXXXXXX
# Must include unpaid requisitions		

COUNTY TAXES PAYABLE

	Debit	Credit
Balance July 1, 2008	XXXXXXXXXXXX	XXXXXXXXXXXX
County Taxes	XXXXXXXXXXXX	0.03
Due County for Added and Omitted Taxes	XXXXXXXXXXXX	
Levy:	XXXXXXXXXXXX	XXXXXXXXXXXX
General County	XXXXXXXXXXXX	5,415,499.17
County Library	XXXXXXXXXXXX	
County Health	XXXXXXXXXXXX	257,327.66
County Open Space Preservation	XXXXXXXXXXXX	61,219.97
Due County for Added and Omitted Taxes	XXXXXXXXXXXX	10,261.29
Paid	5,744,308.08	XXXXXXXXXXXX
Balance June 30, 2009	XXXXXXXXXXXX	XXXXXXXXXXXX
County Taxes	0.04	XXXXXXXXXXXX
Due County for Added and Omitted Taxes		XXXXXXXXXXXX
	5,744,308.12	5,744,308.12

SPECIAL DISTRICT TAXES

	Debit	Credit
Balance July 1, 2008	XXXXXXXXXXXX	
Levy: (List Each Type of District Tax Separately - see Footnote)	XXXXXXXXXXXX	XXXXXXXXXXXX
Fire -	XXXXXXXXXXXX	XXXXXXXXXXXX
Sewer -	XXXXXXXXXXXX	XXXXXXXXXXXX
Water -	XXXXXXXXXXXX	XXXXXXXXXXXX
Garbage -	XXXXXXXXXXXX	XXXXXXXXXXXX
	XXXXXXXXXXXX	XXXXXXXXXXXX
	XXXXXXXXXXXX	XXXXXXXXXXXX
Total Levy	XXXXXXXXXXXX	
Paid		XXXXXXXXXXXX
Balance June 30, 2009		XXXXXXXXXXXX

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 July 1, 2008	80004-01 XXXXXXXXXXXXXX	
State Library Aid Received	80004-02 XXXXXXXXXXXXXX	
Expended	80004-09	XXXXXXXXXXXXXX
Balance June 30, 2009	80004-10	

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

Balance July 1, 2008	80004-03 XXXXXXXXXXXXXX	
State Library Aid Received	80004-04 XXXXXXXXXXXXXX	
Expended	80004-11	XXXXXXXXXXXXXX
Balance June 30, 2009	80004-12	

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

Balance July 1, 2008	80004-05 XXXXXXXXXXXXXX	
State Library Aid Received	80004-06 XXXXXXXXXXXXXX	
Expended	80004-13	XXXXXXXXXXXXXX
Balance June 30, 2009	80004-14	

RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

Balance July 1, 2008	80004-07 XXXXXXXXXXXXXX	
State Library Aid Received	80004-08 XXXXXXXXXXXXXX	
Expended	80004-15	XXXXXXXXXXXXXX
Balance June 30, 2009	80004-16	

STATEMENT OF GENERAL BUDGET REVENUES SFY 2009

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated	80101-1,550,000.00	1,550,000.00	
Surplus Anticipated with Prior Written Consent of Director of Local Government			
Miscellaneous Revenue Anticipated:	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Adopted Budget	14,184,703.37	14,489,816.58	305,113.21
Added by N.J.S. 40A:4-87:(List on 17a)	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
	60,000.00	60,000.00	
Total Miscellaneous Revenue Anticipated	80103-14,244,703.37	14,549,816.58	305,113.21
Receipts from Delinquent Taxes	80104-45,000.00	29,697.06	(15,302.94)
Amount to be Raised by Taxation:	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
(a) Local Tax for Municipal Purposes	80105-8,599,815.26	XXXXXXXXXXXX	XXXXXXXXXXXX
(b) Addition to Local District School Tax	80106-	XXXXXXXXXXXX	XXXXXXXXXXXX
Total Amount to be Raised by Taxation	80107-8,599,815.26	8,724,497.37	124,682.11
	24,439,518.63	24,854,011.01	414,492.38

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	XXXXXXXXXXXX	17,834,092.60
Amount to be Raised by Taxation	XXXXXXXXXXXX	XXXXXXXXXXXX
Local District School Tax	80109-003,589,327.00	XXXXXXXXXXXX
Regional School Tax	80119-00	XXXXXXXXXXXX
Regional High School Tax	80110-00	XXXXXXXXXXXX
County Taxes	80111-005,734,046.80	XXXXXXXXXXXX
Due County for Added and Omitted Taxes	80112-0010,261.29	XXXXXXXXXXXX
Special District Taxes	80113-00	XXXXXXXXXXXX
Municipal Open Space Tax	80120-00	XXXXXXXXXXXX
Reserve for Uncollected Taxes	80114-00XXXXXXXXXXXX	224,039.86
Deficit in Required Collection of Current Taxes (or)	XXXXXXXXXXXX	
Balance for Support of Municipal Budget (or)	80116-008,724,497.37	XXXXXXXXXXXX
* Excess Non-Budget Revenue (See Footnote)	80117-00	XXXXXXXXXXXX
* Deficit Non-Budget Revenue (See Footnote)	80118-00XXXXXXXXXXXX	
	18,058,132.46	18,058,132.46

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

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2009

SFY

SFY 2009 Budget as Adopted		80012-01	24,379,518.63
SFY 2009 Budget - Added by N.J.S. 40A:4-87		80012-02	60,000.00
Appropriated for SFY 2009 (Budget Statement Item 9)		80012-03	24,439,518.63
Appropriated for SFY 2009 by Emergency Appropriation (Budget Statement Item 9)		80012-04	
Total General Appropriations (Budget Statement Item 9)		80012-05	24,439,518.63
Add: Overexpenditures (see footnote)		80012-06	
Total Appropriations and Overexpenditures		80012-07	24,439,518.63
Deduct Expenditures:			
Paid or Charged [Budget Statement Item (L)]		80012-08	23,397,150.29
Paid or Charged - Reserve for Uncollected Taxes		80012-09	224,039.86
Reserved		80012-10	817,507.94
Total Expenditures		80012-11	24,438,698.09
Unexpended Balances Canceled (see footnote)		80012-12	820.54

FOOTNOTES - RE: OVEREXPENDITURES:

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

RE: UNEXPENDED BALANCES CANCELED:

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

SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

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

RESULTS OF SFY 2009 OPERATION

CURRENT FUND

	Debit	Credit
Excess of anticipated Revenues:	XXXXXXXXXXXX	XXXXXXXXXXXX
Miscellaneous Revenues anticipated	XXXXXXXXXXXX	304,148.21
Delinquent Tax Collections	XXXXXXXXXXXX	
Required Collection of Current Taxes	XXXXXXXXXXXX	124,682.11
Unexpended Balances of SFY 2009 Budget Appropriations	XXXXXXXXXXXX	820.54
Miscellaneous Revenue Not Anticipated	XXXXXXXXXXXX	795,335.32
Miscellaneous Revenues Not Anticipated: Proceeds of Sale of Foreclosed Property (Sheet 27)	XXXXXXXXXXXX	
Payments in Lieu of Taxes on Real Property	XXXXXXXXXXXX	
Sale of Municipal Assets	XXXXXXXXXXXX	
Unexpended Balances of SFY2008 Approp. Reserves	XXXXXXXXXXXX	698,404.33
Prior Years Interfunds Returned in SFY 2009	XXXXXXXXXXXX	27,600.07
Accounts Receivables Liquidated	XXXXXXXXXXXX	9,010.65
	XXXXXXXXXXXX	
Deferred School Tax Revenue: (See School Taxes, Sheets 13&14)	XXXXXXXXXXXX	XXXXXXXXXXXX
Balance July 1, 2008	XXXXXXXXXXXX	XXXXXXXXXXXX
Balance June 30, 2009	XXXXXXXXXXXX	
Deficit in Anticipated Revenues:	XXXXXXXXXXXX	XXXXXXXXXXXX
Miscellaneous Revenues Anticipated		XXXXXXXXXXXX
Delinquent Tax Collections	15,302.94	XXXXXXXXXXXX
Required Collection of Current Taxes		XXXXXXXXXXXX
Interfund Advances Originating in SFY 2009	630,665.79	XXXXXXXXXXXX
Accounts Receivables Created	720.30	XXXXXXXXXXXX
Refund of Prior Year Revenue	5,184.38	XXXXXXXXXXXX
		XXXXXXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)	XXXXXXXXXXXX	
Surplus Balance - To Surplus (Sheet 21)	1,308,127.82	XXXXXXXXXXXX
	1,960,001.23	1,960,001.23

SCHEDULE OF MISCELLANEOUS REVENUES
NOT ANTICIPATED

Source	Amount Realized
All Sports Museum - Maintenance Fee	1,500.00
Finger Printing	800.00
Fire Report	120.00
Canoe Locker	820.31
Photo Copy	663.75
Pistol Permits	174.00
Donations - Picnic Area	7,355.77
Police Reports	3,245.00
Police - Firearms ID	150.00
NSF Checks	9,838.86
Police Discoveries	5,190.00
Wage Execution	937.58
Sale of Surplus Property	80,470.00
Handicap Parking	445.00
Leone Industries - Loan Agreement	38,377.98
Foreclosure Fees	1,000.00
Attorney Filing Fee	45.00
Sale of Surplus - Land	4,500.00
Bus Permits	750.00
Employee Health Insurance Co- Pay	3,059.34
Vehicle Recovery	7,680.00
Police False Alarms Call	2,375.00
Handbill License	200.00
Misc Fees	3,734.62
MTBE settlement	557,454.21
Bridgeton Grill Rent	2,100.00
Municipal Court Bail	16,533.72
Boat Ramp Settlement	4,040.50
Miscellaneous Refunds	20,694.81
Miscellaneous	5,013.66
Advertising Costs	4,754.25
Tax Sale costs	11,311.96
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	795,335.32

SURPLUS - CURRENT FUND SFY
SFY 2009

	DEBIT	CREDIT
1. Balance July 1, 2008	80014-01 XXXXXXXXXXXXXX	2,615,189.39
2.	XXXXXXXXXXXXXX	
3. Excess Resulting From SFY 2009 Operations	80014-02 XXXXXXXXXXXXXX	1,308,127.82
4. Amount Appropriated in the SFY 2009 Budget - Cash	80014-03 1,550,000.00	XXXXXXXXXXXXXX
5. Amount Appropriated SFY 2009 Budget - with Prior Written Consent of Director of Local Government Services	80014-04 XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
6.		XXXXXXXXXXXXXX
7. Balance June 30, 2009	80014-05 2,373,317.21	XXXXXXXXXXXXXX
	3,923,317.21	3,923,317.21

ANALYSIS OF BALANCE JUNE 30, 2009
(FROM CURRENT FUND - TRIAL BALANCE)

Cash	80014-06	6,004,603.43
Investments	80014-07	
Sub Total		6,004,603.43
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08	3,892,256.59
Cash Surplus	80014-09	2,112,346.84
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 60,970.37	
Deferred Charges #	80014-12 200,000.00	
Cash Deficit #	80014-13	
Total Other Assets	80014-14 80014-15	260,970.37 2,373,317.21

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

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

(1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

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

CURRENT TAXES - 2009 LEVY

1. Amount of Levy as per Duplicate (Analysis) #		82101-00	17,912,528.65
or			
(Abstract of Ratables)		82113-00	

2. Amount of Levy Special District Taxes		82102-00	
--	--	----------	--

3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et. seq.		82103-00	32,635.06
---	--	----------	-----------

4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et. seq.		82104-00	
--	--	----------	--

5a. Subtotal 2009 Levy		<u>17945163.71</u>	
------------------------	--	--------------------	--

5b. Reductions due to tax appeals**			
5c. Total 2009 Tax Levy		82106-00	<u>17,945,163.71</u>

6. Transferred to Tax Title Liens		82107-00	71,946.75
-----------------------------------	--	----------	-----------

7. Transferred to Foreclosed Property		82108-00	1,948.17
---------------------------------------	--	----------	----------

8. Remitted, Abated or Canceled		82109-00	15,092.32
---------------------------------	--	----------	-----------

9. Discount Allowed		82110-00	
---------------------	--	----------	--

10. Collected in Cash:		82121-00	25,093.38
		In 2008	
		In 2009 *	82122-00 17,640,159.53

R.E.A.P. Revenue	82124-00	
State's Share of 2009 Senior Citizens and Veterans Deductions Allowed	82123-00	168,839.69

Total To Line 14	82111-00	<u>17,834,092.60</u>
------------------	----------	----------------------

11. Total Credits		<u>17,923,079.84</u>
-------------------	--	----------------------

12. Amount Outstanding, June 30, 2009	83120-00	22,083.87
---------------------------------------	----------	-----------

13. Percentage of Cash Collections to Total 2009 Levy, (Item 10 divided by Item 5c) is	99.38%
	82112-00

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

14. Calculation of Current Taxes Realized in Cash:		
Total of Line 10		17,834,092.60
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals		<u>17,834,092.60</u>

To Current Taxes Realized in Cash (Sheet 17)

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

Note: On item 1 if Duplicate (Analysis) Figure is used; be sure to include Senior Citizens and Veterans Deductions
 * Include overpayments applied as a part of 2009 collections.
 ** Tax appeals pursuant to R.S. 54:3-21 et seq and/or R.S. 54:48-1 et seq approved by resolution of the governing body prior to introduction of municipal budget.

ACCELERATED TAX SALE / TAX LEVY SALE - CHAPTER 99

To Calculate Underlying Tax Collection Rate for 2009

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

(1) Utilizing Accelerated Tax Sale	
Total of Line 10 Collected in Cash (sheet 22)	<u>17,834,092.60</u>
<i>LESS</i> : Proceeds from Accelerated Tax Sale	<u>298,043.43</u>
NET Cash Collected	<u>17,536,049.17</u>
Line 5c (sheet 22) Total 2009 Tax Levy	<u>17,945,163.71</u>

Percentage of Collection Excluding Accelerated Tax Sale Proceeds
(Net Cash Collected divided by item 5c) is 97.72%

(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 2009 Tax Levy _____
Percentage of Collection Excluding Tax Levy Sale Proceeds _____
(Net Cash Collected divided by Item 5c) is _____

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

	DEBIT	CREDIT
1. Balance July 1, 2008	XXXXXXXXXXXX	XXXXXXXXXXXX
Due From State of New Jersey	65,375.22	XXXXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXXXX	
2. Sr. Citizens Deductions Per Tax Billings	73,375.00	XXXXXXXXXXXX
3. Veterans Deductions Per Tax Billings	95,750.00	XXXXXXXXXXXX
4. Sr. Citizens Deductions Allowed by Tax Collector	3,514.47	XXXXXXXXXXXX
5.		
6.		
7. Sr. Citizens Deductions Disallowed by Tax Collector	XXXXXXXXXXXX	3,799.78
8. Sr. Citizens Deductions Disallowed by Tax Collector SFY 2008 Taxes	XXXXXXXXXXXX	
9. Received in Cash from State	XXXXXXXXXXXX	173,244.54
10.		
11.		
12. Balance June 30, 2009	XXXXXXXXXXXX	XXXXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXXXX	60,970.37
Due To State of New Jersey	XXXXXXXXXXXX	XXXXXXXXXXXX
	238,014.69	238,014.69

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

Line 2	73,375.00
Line 3	95,750.00
Line 4	3,514.47
Line 5	
Line 6	
Sub-Total	172,639.47
Less: Line 7	3,799.78
To Item 10, Sheet 22	168,839.69

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

	DEBIT	CREDIT
Balance July 1, 2008	XXXXXXXXXXXX	
Taxes Pending Appeals	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Interest Earned on Taxes Pending Appeals	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Contested Amount of 2009 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)	XXXXXXXXXXXXXX	
Interest Earned on Taxes Pending State Appeals	XXXXXXXXXXXXXX	
Cash Paid to Appellants (Including 5% Interest from the Date of Payment) Closed to Results of Operations (Portion of Appeal won by Municipality, including Interest)		XXXXXXXXXXXXXX XXXXXXXXXXXXXX
Balance June 30, 2009		XXXXXXXXXXXXXX
Taxes Pending Appeals*	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Interest Earned on Taxes Pending Appeals	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX

* Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by June 30, 2009

Mary Perie
 Signature of Tax Collector

T1351 9-11-09
 License # Date

**COMPUTATION OF APPROPRIATION:
RESERVE FOR UNCOLLECTED TAXES AND
AMOUNT TO BE RAISED BY TAXATION
IN SFY 2010 MUNICIPAL BUDGET**

SFY

	SFY 2010	SFY 2009	
1. Total General Appropriations for SFY 2010 Municipal Budget Statement Item 8 (L.) (Exclusive of Reserve for Uncollected Taxes)	80015-		
2. Local District School Tax	Billing 7/1 - 12/31 80016- Billing 1/1 - 6/30 ** 80017-	3,589,327.00	
3. Regional School District Tax	Billing 7/1 - 12/31 80025- Billing 1/1 - 6/30 * 80026-		
4. Regional High School Tax	Billing 7/1 - 12/31 80018- Billing 1/1 - 6/30 * 80019-		
5. County Tax	Billing 7/1 - 12/31 80020- Billing 1/1 - 6/30 * 80021-	5,734,046.80	
6. Special District Taxes	Billing 7/1 - 12/31 80022- Billing 1/1 - 6/30 * 80023-		
7. Municipal Open Space Tax	Billing 7/1 - 12/31 80027- Billing 1/1 - 6/30 * 80028-		
8. Total General Appropriations & Other Taxes	80024-01		
9. Less: Total Anticipated Revenues from SFY 2010 in Municipal Budget (Item 5)	80024-02		
10. Cash Required from SFY 2010 Taxes to Support Local Municipal Budget and Other Taxes	80024-03		
11. Amount of Item 10 Divided by 100% [820084-04] Equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22)	80024-05		
<u>Analysis of Item 11:</u>			
Local District School Tax (Amount Shown in Line 2 Above)		<p>* May not be stated in an amount less than "actual" Tax of year SFY 2009</p> <p>** Must be stated in the amount of the proposed budget submitted by the Local Board of Education to the Commissioner of Education on January 15, 2009 (Chap. 136, P.L.1978). Consideration must be given to calendar year calculation.</p>	
Regional School District Tax (Amount Shown in Line 3 Above)			
Regional High School Tax (Amount Shown in Line 4 Above)			
County Tax (Amount Shown in Line 5 Above)			
Special District Tax (Amount Shown in Line 6 Above)			
Municipal Open Space Tax (Amount Shown in Line 7 Above)			
Tax in Local Municipal Budget			
Total Amount (See Line 11)			
12. Appropriation: Reserve for Uncollected Taxes (Item 11, Less Item 10)	80024-06		
<p>Computation of "Tax in Local Municipal Budget" Item 1 - Total General Appropriations</p> <p>Item 12 - Appropriation : Reserve for Uncollected Taxes</p> <p>Sub-Total</p> <p>Less: Item 9 - Total Anticipated Revenues</p> <p>Amount to be Raised by Taxation in Municipal Budget</p>			

Note:
The amount of anticipated revenues (Item 9) may never exceed the total of Items 1 and 12.

ACCELERATED TAX SALE - CHAPTER 99

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

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

A. Reserve for Uncollected Taxes (sheet 25, Item 12) _____

B. Reserve for Uncollected Taxes Exclusion:
 Outstanding Balance of Delinquent Taxes
 (sheet 26, Item 14A) x % of _____
 collection (Item 16)

C. TIMES: % of increase of Amount to be
 Raised by Taxes over Prior Year _____
 [(2010 Estimated Total Levy - 2009 Total Levy) / 2009 Total Levy]

D. Reserve for Uncollected Taxes Exclusion Amount _____
 [(B x C) + B]

E. Net Reserve for Uncollected Taxes _____
 Appropriation in Current Budget
 (A - D)

2010 Reserve for Uncollected Taxes Appropriation Calculation (Actual)

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

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

	Debit	Credit
1. Balance July 1, 2008	336,635.12	XXXXXXXXXXXXXXXXXX
A. Taxes	83102-00 15,765.83	XXXXXXXXXXXXXXXXXX
B. Tax Title Liens	83103-00 320,869.29	XXXXXXXXXXXXXXXXXX
2. Canceled:		XXXXXXXXXXXXXXXXXX
A: Taxes	83105-00	XXXXXXXXXXXXXXXXXX
B. Tax Title Liens	83106-00	XXXXXXXXXXXXXXXXXX
3. Transferred to Foreclosed Tax Title Liens:		XXXXXXXXXXXXXXXXXX
A. Taxes	83108-00	XXXXXXXXXXXXXXXXXX
B. Tax Title Liens	83109-00	XXXXXXXXXXXXXXXXXX
4. Added Taxes	83110-00 1,587.33	XXXXXXXXXXXXXXXXXX
5. Added Tax Title Liens	83111-00 3,841.23	XXXXXXXXXXXXXXXXXX
6. Adjustment between Taxes (Other than Current Year) and Tax Title Liens:		XXXXXXXXXXXXXXXXXX
A. Taxes - Transfers to Tax Title Liens	83104-00	XXXXXXXXXXXXXXX
B. Tax Title Liens - Transfers from Taxes	83107-00	XXXXXXXXXXXXXXX
7. Balance Before Cash Payments		XXXXXXXXXXXXXXXXXX
8. Totals	342,063.68	342,063.68
9. Balance Brought Down	269,549.55	XXXXXXXXXXXXXXXXXX
10. Collected:		XXXXXXXXXXXXXXXXXX
A. Taxes	83116-00 9,481.03	XXXXXXXXXXXXXXXXXX
B. Tax Title Liens	83117-00 20,216.03	XXXXXXXXXXXXXXXXXX
11. Interest and Costs - SFY 2009 Tax Sale	83118-00 2,822.40	XXXXXXXXXXXXXXXXXX
12. SFY 2009 Taxes Transferred to Liens	83119-00 71,946.75	XXXXXXXXXXXXXXXXXX
13. SFY 2009 Taxes	83123-00 22,083.87	XXXXXXXXXXXXXXXXXX
14. Balance June 30, 2009		XXXXXXXXXXXXXXXXXX
A. Taxes	83121-00 26,209.73	XXXXXXXXXXXXXXXXXX
B. Tax Title Liens	83122-00 310,495.78	XXXXXXXXXXXXXXXXXX
15. Totals	366,402.57	366,402.57

16. Percentage of Cash Collections to Adjusted Amount

Outstanding (Item #10 divided by Item #9) is

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

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

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

	DEBIT	CREDIT
1. Balance July 1, 2008	84101-00	XXXXXXXXXX
	3,239,900.00	XXXXXXXXXX
2. Foreclosed or Deeded in SFY 2009	XXXXXXXXXX	XXXXXXXXXX
3. Tax Title Liens	84103-00	XXXXXXXXXX
	59,796.50	XXXXXXXXXX
4. Taxes Receivable	84104-00	XXXXXXXXXX
	1,948.17	XXXXXXXXXX
5A. Utility Liens and Other Assessments	84102-00	XXXXXXXXXX
	27,165.08	XXXXXXXXXX
5B. Foreclosures Vacated to Liens	84105-00	XXXXXXXXXX
	5,792.16	XXXXXXXXXX
6. Adjustment to Assessed Valuation	84106-00	XXXXXXXXXX
	149,782.41	XXXXXXXXXX
7. Adjustment to Assessed Valuation	84107-00	XXXXXXXXXX
	602,900.00	XXXXXXXXXX
8. Sales	XXXXXXXXXX	XXXXXXXXXX
9. Cash*	84109-00	71,502.00
	84109-00	XXXXXXXXXX
10. Contract	84110-00	XXXXXXXXXX
11. Mortgage	84111-00	XXXXXXXXXX
12. Loss on Sales	84112-00	284,198.00
13. Gain on Sales	84113-00	XXXXXXXXXX
14. Balance June 30, 2009	84114-00	2,514,200.00
	3,478,592.16	3,478,592.16

CONTRACT SALES

	DEBIT	CREDIT
15. Balance July 1, 2008	84115-00	XXXXXXXXXX
16. SFY 2009 Sales from Foreclosed Property	84116-00	XXXXXXXXXX
17. Collected*	84117-00	XXXXXXXXXX
	84117-00	XXXXXXXXXX
18.	84118-00	XXXXXXXXXX
19. Balance June 30, 2009	84119-00	XXXXXXXXXX

MORTGAGE SALES

	DEBIT	CREDIT
20. Balance July 1, 2008	84120-00	XXXXXXXXXX
21. SFY 2009 Sales from Foreclosed Property	84121-00	XXXXXXXXXX
22. Collected*	84122-00	XXXXXXXXXX
	84123-00	XXXXXXXXXX
23.	84123-00	XXXXXXXXXX
24. Balance June 30, 2009	84124-00	XXXXXXXXXX

Analysis of Sale of Property: _____

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

Realized in SFY 2009 Budget _____

To Results of Operation (Sheet 19) _____

DEFERRED CHARGES SFY
- 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.)

		Amount	Amount in	Amount	Balance
	Caused By	June 30, 2008	SFY 2009	Resulting	as at
	per Audit	Report	Budget	from SFY 2009	June 30, 2009
1.	Emergency Authorization - Municipal *	_____	_____	_____	_____
2.	Emergency Authorizations - Schools	_____	_____	_____	_____
3.	_____	_____	_____	_____	_____
4.	_____	_____	_____	_____	_____
5.	_____	_____	_____	_____	_____
6.	_____	_____	_____	_____	_____
7.	_____	_____	_____	_____	_____
8.	_____	_____	_____	_____	_____
9.	_____	_____	_____	_____	_____
10.	_____	_____	_____	_____	_____

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

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

	Date	Purpose	Amount	Amount	Amount
1.	_____	_____	_____	_____	_____
2.	_____	_____	_____	_____	_____
3.	_____	_____	_____	_____	_____
4.	_____	_____	_____	_____	_____
5.	_____	_____	_____	_____	_____

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

	In Favor of	On Account of	Date Entered	Amount	Appropriated in Budget of SFY 2010
1.	_____	_____	_____	_____	_____
2.	_____	_____	_____	_____	_____
3.	_____	_____	_____	_____	_____
4.	_____	_____	_____	_____	_____

Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount Authorized*	Balance June 30, 2008	Reduced in SFY 2009		Balance June 30, 2009
					By SFY 2009 Budget	Canceled by Resolution	
01-17-06	Preparation of a Tax Map	500,000.00	100,000.00	300,000.00	100,000.00		200,000.00
Totals				300,000.00	100,000.00		200,000.00

Sheet 29

80025-00 80026-00

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



 Chief Financial Officer

* Not less than one-fifth (1/5) of amount authorized but not more than the amount shown in the column "Balance June 30, 2009" must be entered here and then raised in the SFY 2010 budget.

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

SFY

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

Date	Purpose	Amount Authorized	Not Less Than 1/3 of Amount Authorized*	Balance June 30, 2008	Reduced in SFY 2009		Balance June 30, 2009
					By SFY2009 Budget	Canceled by Resolution	
Totals							

Sheet 30

80027-00 80028-00

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

Jessica C. DeFr...

Chief Financial Officer

* Not less than one-third (1/3) of the amount authorized but not more than the amount shown in the column "Balance June 30, 2009" must be entered here and then raised in the SFY 2010 budget.

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

(MUNICIPAL) GENERAL CAPITAL BONDS

	Debit	Credit	2010 Debt Service
Outstanding July 1, 2008	80033-01 XXXXXXXXXXXX	1,040,000.00	
Issued	80033-02 XXXXXXXXXXXX		
Paid	80033-03 340,000.00	XXXXXXXXXXXX	
Outstanding June 30, 2009	80033-04 700,000.00 1,040,000.00	XXXXXXXXXXXX 1,040,000.00	
SFY 2010 Bond Maturities - General Capital Bonds			
SFY 2010 Interest on Bonds *	80033-06 24,675.00	80033-05 350,000.00	
ASSESSMENT SERIAL BONDS			
Outstanding July 1, 2008	80033-07 XXXXXXXXXXXX		
Issued	80033-08 XXXXXXXXXXXX		
Paid	80033-09 XXXXXXXXXXXX		
Outstanding June 30, 2009	80033-10 XXXXXXXXXXXX		
SFY 2010 Bond Maturities - Assessment Bonds			
SFY 2010 Interest on Bonds *	80033-12 80033-13	80033-11 24,675.00	
Total "Interest on Bonds - Debt Service" (* Items)			

LIST OF BONDS ISSUED DURING SFY 2009

Purpose	SFY 2010 Maturity	Amount Issued	Date of Issue	Interest Rate
Assessment:				
Total				

80033-14

80033-15

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

(MUNICIPAL) Green Acres LOAN

	Debit	Credit	2010 Debt Service
Outstanding July 1, 2008	80033-01 XXXXXXXXXXXX	1,145,912.01	
Issued	80033-02 XXXXXXXXXXXX		
Paid	80033-03 64,146.82	XXXXXXXXXXXX	
Outstanding June 30, 2009	80033-04 1,081,765.19	XXXXXXXXXXXX	
	1,145,912.01	1,145,912.01	
SFY 2010 Loan Maturities			80,035.17
SFY 2010 Interest on Loans			21,236.90
Total SFY 2010 Debt Service for Green Acres Loans			80033-13 101,272.07
Demolition Loan			
Outstanding July 1, 2008	80033-07 XXXXXXXXXXXX	847,802.00	
Issued	80033-08 XXXXXXXXXXXX		
Paid	80033-09 58,787.47	XXXXXXXXXXXX	
Outstanding June 30, 2009	80033-10 789,014.53	XXXXXXXXXXXX	
	847,802.00	847,802.00	
SFY 2010 Loan Maturities			80033-11 58,787.47
SFY 2010 Interest on Loan			80033-12
Total SFY 2010 Debt Service for Demolition Loans			80033-13 58,787.47

LIST OF LOANS ISSUED DURING SFY 2009

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

LIST OF BONDS ISSUED DURING SFY 2009

SFY

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

80033-14

80033-15

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

TYPE I SCHOOL TERM BONDS

	Debit	Credit	SFY 2010 Debt Service
Outstanding July 1, 2008	80034-01 XXXXXXXXXXXX		
Paid	80034-02	XXXXXXXXXXXX	
Outstanding June 30, 2009	80034-03	XXXXXXXXXXXX	
SFY 2010 Bond Maturities - Term Bonds	80034-04		
SFY 2010 Interest on Bonds *	80034-05		

TYPE I SCHOOL SERIAL BOND

Outstanding July 1, 2008	80034-06 XXXXXXXXXXXX		
Issued	80034-07 XXXXXXXXXXXX		
Paid	80034-08	XXXXXXXXXXXX	
Outstanding June 30, 2009	80034-09	XXXXXXXXXXXX	
SFY 2010 Interest on Bonds *	80034-10		
SFY 2010 Bond Maturities - Serial Bonds		80034-11	
Total "Interest on Bonds - Type I School Debt Service" (* Items)		80034-12	

LIST OF BONDS ISSUED DURING 2009

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

SFY 2010 INTEREST REQUIREMENT -CURRENT FUND DEBT ONLY

	Outstanding June 30 2009	SFY 2010 Interest Requirement
1. Emergency Notes	80036-	
2. Special Emergency Notes	80037-	
3. Tax Anticipation Notes	80038-	
4. Interest on Unpaid State and County Taxes	80039-	
5.		
6.		

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

SFY

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding June 30, 2009	Date of Maturity	Rate of Interest	SFY 2010 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1								
2								
3								
4								
5								
6								
7	See attached							
8								
9								
10								
11								
12								
13								
14								
Total	5,253,000.00		5,201,946.00			129,078.12	143,053.52	

Sheet 33

80051-01

80051-02

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

Memo: Type 1 School Notes should be separately listed and totaled.

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

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

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

(Do Not Crowd - add additional sheets)

SHEET 33

DEBT SERVICE OR NOTES (OTHER THAN ASSESSMENT NOTES)

Ordinance Number	Improvement Description	Original Note	Original Date of Issue	Amount of Note Outstanding Jun. 30, 2009	Date of Maturity	Interest Rate	2010 Budget Requirement		Interest Computed to Date
							For Principal	For Interest	
00-13	Providing for Various Capital Improvements	\$ 237,500.00	6-27-01	\$ 137,050.00	3-5-10	2.75%	\$ 16,725.35	\$ 3,768.88	3-5-10
99-18	Demolition of Various Unsafe Buildings	165,604.00	6-20-07	100,000.00	3-5-10	2.75%	10,036.61	2,750.00	3-5-10
05-12	Computer Equipment and Software	285,000.00	6-20-07	285,000.00	3-5-10	2.75%	31,666.67	7,837.50	3-5-10
05-13	PW Equipment & Vehicles	332,500.00	6-20-07	332,500.00	3-5-10	2.75%	36,944.44	9,143.75	3-5-10
05-14	Purchase of Ladder Fire Truck	640,396.00	6-20-07	440,396.00	3-5-10	2.75%	33,705.05	12,110.89	3-5-10
05-14	Purchase of Fire Truck	167,000.00	3-5-08	167,000.00	3-5-10	2.75%		4,592.50	3-5-10
05-16	Public Works Facility & Public Buildings & Grounds	100,000.00	3-5-08	100,000.00	3-5-10	2.75%		2,750.00	3-5-10
05-16	Public Works Facility & Public Buildings & Grounds	375,000.00	3-5-09	375,000.00	3-5-10	2.75%		10,312.50	3-5-10
07-04	Purchase of Building - Criminal Justice	2,500,000.00	3-5-08	2,500,000.00	3-5-10	2.75%		68,750.00	3-5-10
07-04	Purchase of Building - Criminal Justice	350,000.00	3-5-09	350,000.00	3-5-10	2.75%		9,625.00	3-5-10
07-17	Sunset Lake DAM Project	100,000.00	3-5-08	100,000.00	3-5-10	2.75%		2,750.00	3-5-10
07-24	Acquisition of Ambulance and EMS Equip	315,000.00	3-5-09	315,000.00	3-5-10	2.75%		8,662.50	3-5-10
		<u>\$ 5,568,000.00</u>		<u>\$ 5,201,946.00</u>			<u>\$ 129,078.12</u>	<u>\$ 143,053.52</u>	

DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

SFY

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding June 30, 2009	Date of Maturity	Rate of Interest	SFY 2010 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1								
2	NONE							
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
Total								

Sheet 34

80051-01

80051-02

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

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

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

(Do Not Crowd - add additional sheets))

Schedule of Capital Lease Program Obligations

Purpose	Amount of Lease Obligation Outstanding June 30, 2009	SFY 2010 Budget Requirement	
		For Principal	For Interest/Fees
Leases approved by LFB prior to July 1, 2008			
1			
2			
3			
4			
5			
6			
Leases approved by LFB after July, 2008			
1			
2			
3			
4			
5			
6			
Total			

Sheet 34a

80051-01

80051-02

(Do not crowd-add additional sheets)

SHEET 35

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

<u>Number</u>	<u>Improvement Description</u>	<u>Date</u>	<u>Amount</u>	<u>Balance</u>		<u>Paid or</u>	<u>Balance , Jun. 30, 2009</u>	
				<u>Jun 30, 2008</u>	<u>Prior Year</u>		<u>Funded</u>	<u>Unfunded</u>
				<u>Unfunded</u>	<u>Cancelled</u>	<u>Charged</u>		
99-12	)	12-20-99/						
99-19	) Various Capital Improvements	5-1-00	\$ 330,000.00	\$ 53,329.60	\$ 3,125.00	\$ 3,125.00	\$ 53,329.60	
05-12	Purchase of Various Computer							
	Equipment and Software	3-27-06	300,000.00	3,290.11	3,901.00	6,797.32	\$ 393.79	
05-14	Acquisition of a Ladder Fire Truck	3-27-06	850,000.00	584.69	4,204.20	4,644.07	144.82	
05-16	) Improvements to the Department of							
08-07	) Public Works Facilities & Public							
	Buildings and Grounds	6-5-06	500,000.00	455,291.20	10,850.00	464,691.20	1,450.00	
07-04	Purchase of Building - Criminal Justice		3,000,000.00	32,575.58	2,381,215.54	2,397,963.25	15,827.87	
07-17	Sunset Lake Raceway DAM		1,200,000.00	1,131,953.90	21,042.80	21,166.00	1,131,830.70	
07-24	Acquisition of Ambulance		415,000.00	103,113.60	310,598.00	310,859.66	102,851.94	
				<u>\$ 1,780,138.68</u>	<u>\$ 2,734,936.54</u>	<u>\$ 3,209,246.50</u>	<u>\$ 53,329.60</u>	<u>\$ 1,252,499.12</u>

GENERAL CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	DEBIT	CREDIT
Balance July 1, 2008	XXXXXXXXXXXX	50,807.11
Received from SFY 2009 Budget Appropriation *	XXXXXXXXXXXX	25,000.00
	XXXXXXXXXXXX	
<u>Improvement Authorizations</u>		
Canceled (financed in whole by the	XXXXXXXXXXXX	
Capital Improvement Fund)		
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXXXXX	XXXXXXXXXXXX
		XXXXXXXXXXXX
		XXXXXXXXXXXX
		XXXXXXXXXXXX
		XXXXXXXXXXXX
		XXXXXXXXXXXX
		XXXXXXXXXXXX
		XXXXXXXXXXXX
		XXXXXXXXXXXX
		XXXXXXXXXXXX
		XXXXXXXXXXXX
		XXXXXXXXXXXX
		XXXXXXXXXXXX
		XXXXXXXXXXXX
		XXXXXXXXXXXX
		XXXXXXXXXXXX
		XXXXXXXXXXXX
		XXXXXXXXXXXX
		XXXXXXXXXXXX
		XXXXXXXXXXXX
		XXXXXXXXXXXX
		XXXXXXXXXXXX
		XXXXXXXXXXXX
		XXXXXXXXXXXX
		XXXXXXXXXXXX
		XXXXXXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXXXXXX
		XXXXXXXXXXXX
		XXXXXXXXXXXX
		XXXXXXXXXXXX
		XXXXXXXXXXXX
		XXXXXXXXXXXX
		XXXXXXXXXXXX
		XXXXXXXXXXXX
		XXXXXXXXXXXX
		XXXXXXXXXXXX
		XXXXXXXXXXXX
Balance June 30, 2009	62,807.11	XXXXXXXXXXXX
	75,807.11	75,807.11

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

GENERAL CAPITAL FUND
SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit	Credit
Balance July 1, 2008	XXXXXXXXXXXXXX	
Received From SFY 2009 Budget Appropriation *	XXXXXXXXXXXXXX	
Received From SFY 2009 Emergency Appropriation *	XXXXXXXXXXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXXXXXXXXXX
Balance June 30, 2009		XXXXXXXXXXXXXX

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

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

GENERAL CAPITAL FUND ONLY

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amounts of Down Payment in Budget of SFY 2009 or Prior Years
Total	80032-00			

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

GENERAL CAPITAL FUND
STATEMENT OF CAPITAL SURPLUS
SFY 2009

	DEBIT	CREDIT
Balance July 1, 2008	XXXXXXXXXXXXXX 80029-01	40,352.10
Premium on Sale of Bonds	XXXXXXXXXXXXXX	
Funded Improvement Authorizations Canceled	XXXXXXXXXXXXXX	
Appropriated to Finance Improvement Authorizations	80029-02	XXXXXXXXXXXXXX
Appropriated to SFY 2009 Budget Revenue	80029-03	XXXXXXXXXXXXXX
Balance June 30, 2009	80029-04	40,352.10
	40,352.10	40,352.10

BONDS ISSUED WITH A COVENANT OR COVENANTS

1. Amount of Serial Bonds Issued Under Provisions of Chapter 233, P.L. 1944, Chapter 268, P.L. 1944, Chapter 428, P.L. 1943 or Chapter 77, Article VI-A, P.L. 1945, with Covenant or Covenants; Outstanding June 30, 2009 _____
2. Amount of Cash in Special Trust Fund as of June 30, 2009 (Note A) _____
3. Amount of Bonds Issued Under Item 1 _____
 Maturing in SFY 2010 _____
4. Amount of Interest on Bonds with a Covenant - _____
 SFY 2010 Requirement _____
5. Total of 3 and 4 - Gross Appropriation _____
6. Less Amount of Special Trust Fund to be Used _____
7. Net Appropriation Required _____

Note A: - This amount to be supported by confirmation from bank or banks

Footnote: Any formula other than the one shown above and required to be used by covenant or covenants is to be attached hereto.

Item 5 must be shown as an item of appropriation, short extended, with Item 6 shown directly following as a deduction and with the amount of Item 7 extended into the SFY 2009 appropriation column.

MUNICIPALITIES ONLY

SFY

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 SFY 2009 was | 17,945,163.71 |
| 2. Amount of Item 1 Collected in SFY 2009 (*) | 17,834,092.60 |
| 3. Seventy (70) percent of Item 1 | 12,561,614.60 |
- (* Including prepayments and overpayments applied.

- B.
1. Did any maturities of bonded obligations or notes fall due during the year SFY 2009?
 Answer YES or NO YES _____
2. Have payments been made for all bonded obligations or notes due on or before June 30, 2009?
 Answer YES or NO YES _____ If answer is "NO" give details

NOTE: If answer to Item B1 is YES, then Item B2 must be answered

- C. Does the appropriation required to be included in the SFY 2010 budget for the liquidation of all bonded obligations or notes exceed 25% of the total of appropriations for operating purposes in the budget for the year just ended?
 Answer YES or NO NO _____

- D.
- | | | |
|---|---|--|
| 1. Cash Deficit in SFY 2008 | | |
| 2. 4% of SFY 2008 Tax Levy for all purposes:
Levy -- | = | |
| 3. Cash Deficit SFY 2009 | | |
| 4. 4% of SFY 2009 Tax Levy for all purposes:
Levy -- | = | |

	SFY 2008	SFY 2009	Total
E. <u>Unpaid</u>			
1. State Taxes	_____	_____	_____
2. County Taxes	_____	0.04	0.04
3. Amounts due Special Districts	_____	_____	_____
4. Amounts due School District for Local School Tax	_____	98,025.50	98,025.50

SHEETS 40 TO 68, INCLUSIVE, PERTAIN TO

UTILITIES ONLY

Note:

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

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

POST - CLOSING
TRIAL BALANCE - WATER UTILITY FUND

AS AT JUNE 30, 2009
 Operating and Capital Sections
 (Separately Stated)

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

Title of Account	DEBIT	CREDIT
OPERATING:		
Cash	2,064,633.92	
Investments		
Consumer Accounts Receivable	622,761.93	
Liens	24,322.86	
Deferred Charges		
Due From Water Utility Capital	294,039.72	

(Do Not Crowd - add additional sheets)

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

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

AS AT JUNE 30, 2009
Operating and Capital Sections
(Separately Stated)

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

Title of Account	DEBIT	CREDIT
OPERATING:		
Cash Liabilities:		
Appropriation Reserves		77,575.04
Accrued Interest on Bonds and Notes		59,298.75
Reserve for Encumbrances		146,091.84
Due Current		5,936.01
Due Solid Waste		62.67
Water Overpayments		33,416.29
Subtotal Cash Liabilities		322,380.60
Reserve for Consumer Accounts Receivable		647,084.79
Fund Balance		2,036,293.04
TOTAL	3,005,758.43	3,005,758.43

(Do Not Crowd - add additional sheets)

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

POST - CLOSING

TRIAL BALANCE - WATER UTILITY FUND

AS AT JUNE 30, 2009

Operating and Capital Sections
(Separately Stated)

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

Title of Account	DEBIT	CREDIT
CAPITAL:		
Est. Proceeds Bonds and Notes Authorized	6,607,987.08	XXXXXXXXXX
Bonds and Notes Authorized but not Issued	XXXXXXXXXX	6,607,987.08
Cash	1,547,159.76	
Investments		
Deferred Charges		
Due Bank	39.87	
Due Water & Sewer Operating		
NJEIT Loan Receivable	333,570.00	
Fixed Capital	16,178,219.21	
Fixed Capital Authorized - Uncompleted	9,410,000.00	

(Do Not Crowd - add additional sheets)

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

POST - CLOSING

TRIAL BALANCE - WATER UTILITY FUND

AS AT JUNE 30, 2009

Operating and Capital Sections

(Separately Stated)

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

Title of Account	DEBIT	CREDIT
CAPITAL:		
Assessment Serial Bonds		
Serial Bonds		221,000.00
Notes		1,800,000.00
Improvement Authorizations - Funded		
Improvement Authorizations - Unfunded		6,375,869.51
Capital Improvement Fund		1,025.08
Down Payments on Improvements		
Capital Surplus		28,114.81
Reserve for Encumbrances		204,243.93
Reserve for Amortization		14,605,598.26
Reserve to pay Debt		68,757.66
Reserve for NJ Environmental Trust Loan		3,870,339.87
Due Water and Sewer Utility Operating Fund		294,039.72
TOTAL	34,076,975.92	34,076,975.92

(Do Not Crowd - add additional sheets)

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

SFY

IF MORE THAN ONE UTILITY

EACH ASSESSMENT SECTION MUST BE SEPARATELY STATED

AS AT JUNE 30, 2009

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

(Do Not Crowd - add additional sheets)

ANALYSIS OF WATER UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS PLEGDED TO LIABILITIES AND SURPLUS

SFY

Title of Liability to which Cash and Investments are Pledged	Audit Balance June 30, 2008	RECEIPTS					Disbursements	Balance June 30, 2009
		Assessments and Liens	Operating Budget					
Assessment Serial Bond Issues:	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
Assessment Bond Anticipation Note Issues:	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
Other Liabilities								
Trust Surplus								
Less Assets "Unfinanced"*	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX

Sheet 43

* Show as Red Figure

SCHEDULE OF WATER UTILITY BUDGET - SFY 2009

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	91301- 982,036.00	982,036.00	
Operating Surplus Anticipated with Consent of Director of Local Government Services	91302-		
Rents	91303- 6,300,000.00	7,094,022.96	794,022.96
Fire Hydrant Service	91304- 15,000.00	20,195.55	5,195.55
Miscellaneous	91305- 129,000.00	151,244.99	22,244.99
Added by N.J.S. 40A:4-87: (List)	XXXXXXXXXXXX	XXXXXXXXXXXX	
Subtotal	7,426,036.00	8,247,499.50	821,463.50
Deficit (General Budget) **	91306- 91307- 7,426,036.00	8,247,499.50	821,463.50

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

STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:	XXXXXXXXXXXXXXXX
Adopted Budget	7,426,036.00
Added by N.J.S. 40A:4-87	
Emergency	
Total Appropriations	7,426,036.00
Add: Overexpenditures (See Footnote)	
Total Appropriations and Overexpenditures	7,426,036.00
Deduct Expenditures:	
Paid or Charged	7,067,451.87
Reserved	77,575.04
Surplus (General Budget)**	
Total Expenditures	7,145,026.91
Unexpended Balance Canceled (See Footnote)	281,009.09

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: UNEXPENDEBD BALANCES CANCELED:

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

STATEMENT OF SFY 2009 OPERATION

WATER UTILITY

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

Section 2 should be filled out in every case.

SECTION 1:

Revenue Realized:	XXXXXXXXXXXXXXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")	8,247,499.50	
Miscellaneous Revenue Not Anticipated		
SFY 2008 Appropriation Reserves Canceled *	230,823.56	
Total Revenue Realized		8,478,323.06
Expenditures:	XXXXXXXXXXXXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXXXXXXXXXXXX	
Paid or Charged	7,067,451.87	
Reserved	77,575.04	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue	782.94	
Overexpenditure of Appropriation Reserves		
Total Expenditures	7,145,809.85	
Less: Deferred Charges Included In Above		
"Total Expenditures"		
Total Expenditures - as Adjusted		7,145,809.85
Excess		1,332,513.21
Budget Appropriation - Surplus (General Budget)**		
Remainder = Balance of "Results of SFY 2009 Operation		
Operation" ("Excess in Operations" - Sheet 46)	1,332,513.21	
Deficit		
Anticipated Revenue - Deficit (General Budget) **		
Remainder = Balance of "Results of SFY 2009 Operation"		
("Operating Deficit - To Trial Balance" (Sheet 46)		
Section 2:		
<p>The following item of SFY 2008 Appropriation Reserves Canceled in 2009 Is Due to the Current Fund TO THE EXTENT OF the amount Received and Due from the General Budget of SFY 2008 for an Anticipated Deficit in the Water Utility for SFY 2008:</p>		
SFY 2008 Appropriation Reserves Canceled in SFY 2009	230,823.56	
Less: Anticipated Deficit in SFY 2008 Budget - Amount Received and Due from the Current Fund - If none enter "NONE"		
Excess (Revenue Realized)		230,823.56

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

RESULTS OF SFY 2009 OPERATIONS - WATER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXXXXXXXX	821,463.50
Unexpended Balances of Appropriations	XXXXXXXXXXXXXX	281,009.09
Miscellaneous Revenue Not Anticipated	XXXXXXXXXXXXXX	
Unexpended Balances of SFY 2008 Appropriation Reserves *	XXXXXXXXXXXXXX	230,823.56
Deficit in Anticipated Revenue		XXXXXXXXXXXXXX
Refund of Prior Year Revenue	782.94	XXXXXXXXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXXXXXXXX	
Excess in Operations-to Operating Surplus	1,332,513.21	XXXXXXXXXXXXXX
	1,333,296.15	1,333,296.15

* See restriction in amount on sheet 45, SECTION 2

OPERATING SURPLUS - WATER UTILITY

	Debit	Credit
Balance July 1, 2008	XXXXXXXXXXXXXX	1,685,815.83
Excess in Results of SFY 2009 Operations	XXXXXXXXXXXXXX	1,332,513.21
Amount Appropriated in SFY 2009 Budget - Cash	982,036.00	XXXXXXXXXXXXXX
Amount Appropriated in SFY 2009 Budget with Prior Written Consent of the Director of Local Government Services		XXXXXXXXXXXXXX
Balance June 30, 2009	2,036,293.04	XXXXXXXXXXXXXX
	3,018,329.04	3,018,329.04

ANALYSIS OF BALANCE JUNE 30, 2009

(FROM WATER UTILITY -TRIAL BALANCE)

Cash		2,064,633.92
Investments		
Interfund Accounts Receivable		294,039.72
Subtotal		2,358,673.64
Deduct Cash Liabilities Marked with "C" on Trial Balance		322,380.60
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		2,036,293.04
Other Assets Pledged to Operating Surplus *		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		2,036,293.04

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

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

SCHEDULE OF WATER UTILITY ACCOUNTS RECEIVABLE

SFY

Balance June 30, 2008

684,409.47

Increased by:

Water Rents Levied

7,039,592.97

Decreased by:

Collections

7,088,459.98

Overpayments applied

5,562.98

Transfer to Water Liens

6,117.38

Other

1,100.17

7,101,240.51

Balance June 30, 2009

622,761.93

SCHEDULE OF WATER UTILITY LIENS

Balance June 30, 2008

30,426.85

Increased by:

Transfers from Accounts Receivable

6,117.38

Penalties and Costs

62.19

Other

1,256.26

7,435.83

Decreased by:

Collections

Other

13,539.82

13,539.82

Balance June 30, 2009

24,322.86

DEFERRED CHARGES **SFY**
-MANDATORY CHARGES ONLY -
WATER UTILITY FUND

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

	Amount	Amount in	Amount	Balance
	June 30, 2008	SFY 2009	Resulting	as at
	per Audit	Budget	From SFY 2009	June 30, 2009
	Report			
OPERATING				
1.	Emergency Authorization . *			
2.	Overexpenditure of Appropriation			
3.	Expended Without Appropriation			
4.	Overexpenditure of App. Reserve			
	Subtotal			
5.	Operating Deficit			
	Total Operating			
6.	CAPITAL			
7.				
8.				
9.	Total Capital			

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

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

	Date	Purpose	Amount
1.	_____	_____	_____
2.	_____	_____	_____
3.	_____	_____	_____
4.	_____	_____	_____
5.	_____	_____	_____

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

	Amount	Amount	Amount	Appropriated for
	June 30, 2008	SFY 2009	Resulting	in Budget of
	per Audit	Budget	From SFY 2009	SFY 2010
	Report			
1.	_____	_____	_____	_____
2.	_____	_____	_____	_____
3.	_____	_____	_____	_____
4.	_____	_____	_____	_____

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

WATER UTILITY ASSESSMENT BONDS

	Debit	Credit	SFY 2010 Debt Service
Outstanding July 1, 2008	XXXXXXXXXXXX		
Issued	XXXXXXXXXXXX		
Paid		XXXXXXXXXXXX	
Outstanding June 30, 2009		XXXXXXXXXXXX	
SFY 2010 Bond Maturities - Assessment Bonds			
SFY 2010 Interest on Bonds *			
Water Utility Capital Bonds			
Outstanding July 1, 2008	XXXXXXXXXXXX	261,000.00	
Issued	XXXXXXXXXXXX		
Paid	40,000.00	XXXXXXXXXXXX	
Outstanding June 30, 2009	221,000.00	XXXXXXXXXXXX	
	261,000.00	261,000.00	
SFY 2010 Bond Maturities - Capital Bonds			
SFY 2010 Interest on Bonds *			
	9,447.00		40,000.00

INTEREST ON BONDS - WATER UTILITY BUDGET

SFY 2010 Interest on Bonds (* Items)	9,447.00	
Less: Interest Accrued to 6/30/2009 (Trial Balance)	5,150.81	
Subtotal	4,296.19	
Add: Interest to be Accrued as of 6/30/2010	4,303.81	
Required Appropriation SFY 2010		8,600.00

LIST OF BONDS ISSUED DURING SFY 2009

Purpose	SFY 2010 MATURITY	Amount Issued	Date of Issue	Interest Rate
Total				

SFY

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

WATER UTILITY INFRASTRUCTURE LOANS

	Debit	Credit	SFY 2010 Debt Service
Outstanding July 1, 2008	XXXXXXXXXXXX	1,674,157.40	
Issued	XXXXXXXXXXXX	2,302,670.00	
Paid	106,487.53	XXXXXXXXXXXX	
Outstanding June 30, 2009	3,870,339.87	XXXXXXXXXXXX	
	3,976,827.40	3,976,827.40	
SFY 2010 Loan Maturities			186,643.65
SFY 2010 Interest on Loans*		91,150.00	

WATER UTILITY _____ LOAN

Outstanding July 1, 2008	XXXXXXXXXXXX		
Issued	XXXXXXXXXXXX		
Paid		XXXXXXXXXXXX	
Outstanding June 30, 2009		XXXXXXXXXXXX	
SFY 2010 Loan Maturities			
SFY 2010 Interest on Loans *			

INTEREST ON LOANS - WATER UTILITY BUDGET

SFY 2010 Interest on Loans (* Items)	91,150.00	
Less: Interest Accrued to 6/30/2009 (Trial Balance)	38,280.82	
Subtotal	52,869.18	
Add: Interest to be Accrued as of 6/30/2010	47,130.82	
Required Appropriation SFY 2010		100,000.00

LIST OF LOANS ISSUED DURING SFY 2009

Purpose	SFY 2010 MATURITY	Amount Issued	Date of Issue	Interest Rate
Radionuclide Removal Plant	98,138.18	2,302,670.00	08/01/09	5.00%
	98,138.18	2,302,670.00		

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

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding June 30, 2009	Date of Maturity	Rate of Interest	SFY 2010 Budget Requirement	
						For Principal	For Interest **
1							
2. Radionuclide Removal Well 18&19	1,800,000.00	March 7, 2008	1,800,000.00	March 5, 2010	2.75%		49,500.00
3							
4							
5							
6							
7							
8							
9							
10							
Total	2,050,000.00		1,800,000.00				49,500.00

Sheet 50

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

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

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

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

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

(DO NOT CROWD -ADD ADDITIONAL SHEETS IF ANY)

INTEREST ON NOTES - WATER UTILITY BUDGET	
SFY 2010 Interest on Notes	49,500.00
Less: Interest Accrued to June 30, 2009 (Trial Balance)	15,867.12
Subtotal	33,632.88
Add: Interest to be Accrued as of June 30, 2010	2,667.12
Required Appropriations - SFY 2010	36,300.00

DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding June 30, 2009	Date of Maturity	Rate of Interest	SFY 2010 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
Total								

Sheet 51

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 SFY 2007 or prior must be appropriated in full in the SFY 2010 Dedicated Utility Assessment Budget or written intent of permanent financing submitted.

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

Schedule of Capital Lease Program Obligations

Purpose	Amount of Lease Obligation Outstanding June 30, 2009	SFY 2010 Budget Requirement	
		For Principal	For Interest/Fees
Leases approved by LFB prior to July 1, 2008			
1			
2			
3			
4			
5			
6			
Leases approved by LFB after July 1, 2008			
1			
2			
3			
4			
5			
6			
Total			

Sheet 51a

(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 - July 1, 2008		SFY 2009 Authorizations	Res For Encumb Canceled	Expended	Authorizations Canceled	Balance - June 30, 2009	
	Funded	Unfunded					Funded	Unfunded
SEE ATTACHED								
Total	70000-	1,500,567.26	5,950,000.00	1,749,920.00	2,824,617.75			6,375,869.51

Sheet 52

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

SHEET 52

CITY OF BRIDGETON
WATER AND SEWER UTILITY CAPITAL FUND
 Statement of Improvement Authorizations
 For the Fiscal Year Ended June 30, 2009

<u>Ordinance Number</u>	<u>Improvement Description</u>	<u>Date</u>	<u>Ordinance Amount</u>	<u>Balance June 30, 2008 Unfunded</u>	<u>SFY 2009 Authorizations</u>	<u>Reserve for Encumbrances Canceled</u>	<u>Paid or Charged</u>	<u>Balance June 30, 2009 Unfunded</u>
General Improvements:								
06-03	Radionuclide Removal Well 18 & 19	9-5-06	\$ 2,800,000.00	\$ 842,580.18		\$ 1,749,920.00	\$ 2,321,347.66	\$ 271,152.52
06-28	Supplemental Well 18 & 19	4-17-07	660,000.00	657,987.08			41,975.00	616,012.08
08-01	Improvements to Water Infrastructure	7-1-08	5,000,000.00		\$ 5,000,000.00		460,639.79	4,539,360.21
08-21	Improvements to Water Infrastructure Supplemental	3-17-09	950,000.00		950,000.00		655.30	949,344.70
				<u>\$ 1,500,567.26</u>	<u>\$ 5,950,000.00</u>	<u>\$ 1,749,920.00</u>	<u>\$ 2,824,617.75</u>	<u>\$ 6,375,869.51</u>

WATER UTILITY CAPITAL FUND
SCHEDULE OF CAPITAL IMPROVEMENT FUND

	DEBIT	CREDIT
Balance July 1, 2008	XXXXXXXXXXXXXX	24,500.08
Received from SFY 2009 Budget Appropriation *	XXXXXXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXXXXXX	11,000.00
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXXXXXXX	
	XXXXXXXXXXXXXX	
	XXXXXXXXXXXXXX	
	XXXXXXXXXXXXXX	
	XXXXXXXXXXXXXX	
	XXXXXXXXXXXXXX	
Appropriated to Finance Improvement Authorizations	34,475.00	XXXXXXXXXXXXXX
	XXXXXXXXXXXXXX	
Balance June 30, 2009	1,025.08	XXXXXXXXXXXXXX
	35,500.08	35,500.08

WATER UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	DEBIT	CREDIT
Balance July 1, 2008	XXXXXXXXXXXXXX	
Received from SFY 2009 Budget Appropriation *	XXXXXXXXXXXXXX	
Received from SFY 2009 Emergency Appropriation *	XXXXXXXXXXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXXXXXXXXXX
		XXXXXXXXXXXXXX
Balance June 30, 2009		XXXXXXXXXXXXXX

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

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

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amounts of Down Payment in Budget of SFY 2009 or Prior Years
Improvements to Water Infrastructure	5,000,000.00	5,000,000.00	None*	None
Improvements to Water Infrastructure				
- Supplemental	950,000.00	950,000.00	None*	None
Totals	5,950,000.00	5,950,000.00		

* To be Funded through NJ Infrastructure Funds

WATER UTILITY CAPITAL FUND
STATEMENT OF CAPITAL SURPLUS

SFY 2009

	Debit	Credit
Balance July 1, 2008	XXXXXXXXXXXXXXXXXXXX	28,114.81
Premium on Sale of Bonds	XXXXXXXXXXXXXXXXXXXX	
Funded Improvement Authorizations Canceled	XXXXXXXXXXXXXXXXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXXXXXXXXXXXXXXXX
Appropriated to SFY 2009 Budget Revenue		XXXXXXXXXXXXXXXXXXXX
Balance June 30, 2009	28,114.81	28,114.81

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

POST CLOSING

Trial Balance Solid Waste Utility Fund

AS AT JUNE 30, 2009

Operating and Capital Sections

(Separately Stated)

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

Title of Account	DEBIT	CREDIT
OPERATING:		
Cash	821,085.75	
Investments		
Consumer Accounts Receivable	164,700.06	
Liens	16,814.67	
Deferred Charges		
Due Water & Sewer Operating	62.67	
Due Current Fund	71,342.98	

(Do Not Crowd - add additional sheets)

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

POST CLOSING

Trial Balance Solid Waste Utility Fund

AS AT JUNE 30, 2009

Operating and Capital Sections
(Separately Stated)

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

Title of Account	DEBIT	CREDIT
OPERATING:		
Cash Liabilities:		
Appropriation Reserves		216,359.98
Accrued Interest on Bonds and Notes		
Encumbrances		116,429.64
Due State & Federal		5,166.20
Overpayments		5,471.23
Subtotal Cash Liabilities		343,427.05
Reserve for Consumer Accounts Receivable		181,514.73
Fund Balance		549,064.35
TOTAL	1,074,006.13	1,074,006.13

(Do Not Crowd - add additional sheets)

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

POST CLOSING

Trial Balance Solid Waste Utility Fund

AS AT JUNE 30, 2009

Operating and Capital Sections
(Separately Stated)

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

Title of Account	DEBIT	CREDIT
CAPITAL:		
Est. Proceeds Bonds and Notes Authorized		XXXXXXXXXX
Bonds and Notes Authorized but not Issued	XXXXXXXXXX	
Cash		
Investments		
Deferred Charges		
		XXXXXXXXXX

(Do Not Crowd - add additional sheets)

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

POST CLOSING

Trial Balance Solid Waste Utility Fund

AS AT JUNE 30, 2009

Operating and Capital Sections

(Separately Stated)

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

Title of Account	DEBIT	CREDIT
CAPITAL:		
Assessment Serial Bonds		
Serial Bonds		
Notes		
Improvement Authorizations - Funded		
Improvement Authorizations - Unfunded		
Capital Improvement Fund		
Down Payments on Improvements		
Capital Surplus		
TOTAL		

(Do Not Crowd - add additional sheets)

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

SFY

IF MORE THAN ONE UTILITY

EACH ASSESSMENT SECTION MUST BE SEPARATELY STATED

AS AT JUNE 30, 2009

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

(Do Not Crowd - add additional sheets)

Analysis Of Solid Waste Utility Assessment Trust Cash And Investments Pledged To Liabilities And Surplus

SFY

Title of Liability to which Cash and Investments are Pledged	Audit Balance June 30, 2008	RECEIPTS					Disbursements	Balance June 30, 2009
		Assessments and Liens	Operating Budget					
Assessment Serial Bond Issues:	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
Assessment Bond Anticipation Note Issues:	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
Other Liabilities								
Trust Surplus								
Less Assets "Unfinanced" *	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
Total								

Sheet 57

* Show as Red Figure

Schedule of Solid Waste Utility Budget - SFY 2009
BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit *
Operating Surplus Anticipated 01	260,000.00	260,000.00	
Operating Surplus Anticipated with Consent of Director of Local Government Services 02			
Rents	1,692,000.00	1,783,075.23	91,075.23
Miscellaneous	30,000.00	49,787.88	19,787.88
Added by N.J.S. 40A:4-87 (List)	XXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX
Subtotal	1,982,000.00	2,092,863.11	110,863.11
Deficit (General Budget) **	91306-	91307-	110,863.11

** 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:		XXXXXXXXXXXXXXXXXX
Adopted Budget	1,982,000.00	
Added by N.J.S. 40A:4-87		
Emergency		
Total Appropriations	1,982,000.00	
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpenditures	1,982,000.00	
Deduct Expenditures:		
Paid or Charged	1,765,640.02	
Reserved	216,359.98	
Surplus (General Budget)**		
Total Expenditures	1,982,000.00	
Unexpended Balance Canceled (See Footnote)		

FOOTNOTES - RE: OVEREXPENDITURES:

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

RE: UNEXPENDED BALANCE CANCELED:

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

STATEMENT OF SFY 2009 OPERATION

Solid Waste Utility

SFY

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

SECTION 1:

Revenue Realized:	XXXXXXXXXXXXXXXXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")	2,092,863.11	
Miscellaneous Revenue Not Anticipated		
SFY 2008 Appropriation Reserves Canceled *		
(Excess Revenue Realized)	205,505.39	
Refund of Prior Year Expenditures	459.17	
Total Revenue Realized		2,298,827.67
Expenditures:	XXXXXXXXXXXXXXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXXXXXXXXXXXXXX	
Paid or Charged	1,765,640.02	
Reserved	216,359.98	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue	365.04	
Overexpenditure of Appropriation Reserves		
Total Expenditures	1,982,365.04	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - as Adjusted		1,982,365.04
Excess		316,462.63
Budget Appropriation - Surplus (General Budget) **		
Remainder =	Balance of Results from SFY 2009 Operations ("Excess in Operations" - Sheet 60)	316,462.63
Deficit		
Anticipated Revenue - Deficit (General Budget) **		
Remainder =	Balance of "Results From SFY 2009 Operation" ("Operating Deficit - to Trial Balance" - Sheet 60)	

SECTION 2:

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

SFY 2008 Appropriation Reserves Canceled in SFY 2009	205,505.39	
Less: Anticipated Deficit in SFY 2008 Budget - Amount Received and Due from Current Fund - If none enter 'None'		
* Excess (Revenue Realized)		205,505.39

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

Results Of SFY 2009 Operations Solid Waste Utility

	DEBIT	CREDIT
Excess in Anticipated Revenues	XXXXXXXXXXXXXX	110,863.11
Unexpended Balances of Appropriations	XXXXXXXXXXXXXX	
Miscellaneous Revenue Not Anticipated	XXXXXXXXXXXXXX	
Unexpended Balances of SFY 2008 Appropriation Reserves *	XXXXXXXXXXXXXX	205,505.39
Refund of Prior Year Expenditures		459.17
Deficit in Anticipated Revenue		XXXXXXXXXXXXXX
Refund of Prior Year Revenue	365.04	XXXXXXXXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXXXXXXXX	
Excess in Operations - to Operating Surplus	316,462.63	XXXXXXXXXXXXXX
	316,827.67	316,827.67

* See restriction in amount on Sheet 59, Section 2

Operating Surplus Solid Waste Utility

	DEBIT	CREDIT
Balance July 1, 2008	XXXXXXXXXXXXXX	492,601.72
Excess in Results of SFY 2009 Operations	XXXXXXXXXXXXXX	316,462.63
Amount Appropriated in SFY 2009 Budget -Cash	260,000.00	XXXXXXXXXXXXXX
Amount Appropriated in SFY 2009 Budget with Prior Written Consent of Director of Local Government Services		XXXXXXXXXXXXXX
Balance June 30, 2009	549,064.35	XXXXXXXXXXXXXX
	809,064.35	809,064.35

ANALYSIS OF BALANCE JUNE 30, 2009
(From Solid Waste Utility -Trial Balance)

Cash		821,085.75
Investments		
Interfund Accounts Receivable		71,405.65
Subtotal		892,491.40
Deduct Cash Liabilities Marked with "C" on Trial Balance		343,427.05
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		549,064.35
* Other Assets Pledged to Operating Surplus		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		
		549,064.35

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

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

Schedule Of Solid Waste Utility Accounts Receivable

SFY

Balance June 30, 2008

136,863.01

Increased by:

Solid Waste Rents Levied

1,816,042.26

Decreased by:

Collections

1,776,754.16

Overpayments applied

6,321.07

Transfer to Solid Waste Utility Liens

4,920.00

Other

209.98

1,788,205.21

Balance June 30, 2009

164,700.06

Schedule Of Solid Waste Utility Liens

Balance June 30, 2008

24,064.39

Increased by:

Transfers from Accounts Receivable

4,920.00

Penalties and Costs

63.58

Other

661.57

5,645.15

Decreased by:

Collections

Other

12,894.87

12,894.87

Balance June 30, 2009

16,814.67

DEFERRED CHARGES
- MANDATORY CHARGES ONLY -
Solid Waste Utility Fund

SFY

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

	Amount June 30, 2008 per Audit Report	Amount in SFY 2009 Budget	Amount Resulting From SFY 2009	Balance as at June 30, 2009
OPERATING				
1. Emergency Authorization - *	_____	_____	_____	_____
2. Overexpenditure of Appropriation	_____	_____	_____	_____
3. Expended Without Appropriation	_____	_____	_____	_____
4. Overexpenditure of App. Reserve	_____	_____	_____	_____
Subtotal	_____	_____	_____	_____
5. Operating Deficit	_____	_____	_____	_____
Total Operating	_____	_____	_____	_____
6. CAPITAL	_____	_____	_____	_____
7. _____	_____	_____	_____	_____
8. _____	_____	_____	_____	_____
9. _____	_____	_____	_____	_____
Total Capital	_____	_____	_____	_____
* Do not include items funded or refunded as listed below.				

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

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

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

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

Solid Waste Utility Assessment Bonds

	Debit	Credit	SFY 2010 Debt Service
Outstanding July 1, 2008	XXXXXXXXXXXX		
Issued	XXXXXXXXXXXX		
Paid		XXXXXXXXXXXX	
		XXXXXXXXXXXX	
Outstanding June 30, 2009		XXXXXXXXXXXX	
SFY 2010 Bond Maturities - Assessment Bonds			
SFY 2010 Interest on Bonds *			

Solid Waste Utility Capital Bonds

Outstanding July 1, 2008	XXXXXXXXXXXX		
Issued	XXXXXXXXXXXX		
Paid		XXXXXXXXXXXX	
Outstanding June 30, 2009		XXXXXXXXXXXX	
SFY 2010 Bond Maturities - Capital Bonds			
SFY 2010 Interest on Bonds *			

Interest On Bonds - Solid Waste Utility Budget

SFY 2010 Interest on Bonds (* Items)	
Less: Interest Accrued to June 30, 2009 (Trial Balance)	
Subtotal	
Add: Interest to be Accrued as of June 30, 2010	
Required Appropriation SFY 2010	

LIST OF BONDS ISSUED DURING SFY 2009

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

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

UTILITY LOAN

	Debit	Credit	SFY 2010 Debt Service
Outstanding July 1, 2008	XXXXXXXXXXXX		
Issued	XXXXXXXXXXXX		
Paid		XXXXXXXXXXXX	
Outstanding June 30, 2009		XXXXXXXXXXXX	
SFY 2010 Loan Maturities			
SFY 2010 Interest on Loans*			
UTILITY LOAN			
Outstanding July 1, 2008	XXXXXXXXXXXX		
Issued	XXXXXXXXXXXX		
Paid		XXXXXXXXXXXX	
Outstanding June 30, 2009		XXXXXXXXXXXX	
SFY 2010 Loan Maturities			
SFY 2010 Interest on Loans *			

INTEREST ON LOANS -

UTILITY BUDGET

SFY 2010 Interest on Loans (* Items)	
Less: Interest Accrued to 6/30/2009 (Trial Balance)	
Subtotal	
Add: Interest to be Accrued as of 6/30/2010	
Required Appropriation SFY 2010	

LIST OF LOANS ISSUED DURING SFY 2009

Purpose	SFY 2010 MATURITY	Amount Issued	Date of Issue	Interest Rate

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

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding June 30, 2009	Date of Maturity	Rate of Interest	SFY 2010 Budget Requirement		
						For Principal	For Interest **	
1								
2								
3								
4								
5								
6	NOTE TO PREPARER!!!!							
7	Attach statement and insert totals below							
8								
9								
10								
11								
12								
13								
Total								

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

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

Interest on Notes - Solid Waste Utility Budget	
SFY 2010 Interest on Notes	
Less: Interest Accrued to June 30, 2009 (Trial Balance)	
Subtotal	
Add: Interest to be Accrued as of June 30, 2010	
Required Appropriation - SFY 2010	

(DO NOT CROWD - ADD ADDITIONAL SHEETS)

DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

SFY

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding June 30, 2009	Date of Maturity	Rate of Interest	SFY 2010 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1								
2								
3								
4								
5								
6	NOTE TO PREPARER!!!!							
7	Attach statement and insert totals below							
8								
9								
10								
11								
12								
13								
14								
Total								

Sheet 65

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

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

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

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

Schedule of Capital Lease Program Obligations

Purpose	Amount of Lease Obligation Outstanding June 30, 2009	SFY 2010 Budget Requirments	
		For Principal	For Interest/Fees
Leases approved by LFB prior to July 1, 2008			
1			
2			
3			
4			
5			
6			
Leases approved by LFB after July 1, 2008			
1			
2			
3			
4			
5			
6			
Total			

Sheet 65a

(Do not crowd-add additional sheets)

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY CAPITAL FUND)

SFY

Improvements Specify each authorization by purpose. Do not merely designate by a code number.	Balance - July 1, 2008		SFY 2009 Authorizations		Expended	Authorizations Canceled	Balance - June 30, 2009	
	Funded	Unfunded					Funded	Unfunded
NOTE TO PREPARER!!!!								
Attach statement and insert totals below								
Total	70000-							

Sheet 66

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

Solid Waste Utility Capital Fund

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	DEBIT	CREDIT
Balance July 1, 2008	XXXXXXXXXXXXXX	
Received from SFY 2009 Budget Appropriation	XXXXXXXXXXXXXX	
	XXXXXXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
		XXXXXXXXXXXXXX
		XXXXXXXXXXXXXX
		XXXXXXXXXXXXXX
		XXXXXXXXXXXXXX
		XXXXXXXXXXXXXX
		XXXXXXXXXXXXXX
		XXXXXXXXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXXXXXXXX
		XXXXXXXXXXXXXX
Balance June 30, 2009		XXXXXXXXXXXXXX

Solid Waste Utility Capital Fund

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	DEBIT	CREDIT
Balance July 1, 2008	XXXXXXXXXXXXXX	
Received from SFY 2009 Budget Appropriation*	XXXXXXXXXXXXXX	
Received from SFY 2009 Emergency Appropriation*	XXXXXXXXXXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXXXXXXXXXX
		XXXXXXXXXXXXXX
Balance June 30, 2009		XXXXXXXXXXXXXX

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

