

**ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2013
(UNAUDITED)**

POPULATION LAST CENSUS 7,987
 NET VALUATION TAXABLE 2013 \$ 2,654,422,440
 MUNICODE 0707

**FIVE DOLLARS PER DAY PENALTY IF NOT FILED BY:
 COUNTIES - JANUARY 26, 2014
 MUNICIPALITIES - FEBRUARY 10, 2014**

ANNUAL FINANCIAL STATEMENTS REQUIRED TO BE FILED UNDER NEW JERSEY STATUTES ANNOTATED 40A:5-12, AS AMENDED, COMBINED WITH INFORMATION REQUIRED PRIOR TO CERTIFICATION OF BUDGETS BY THE DIRECTOR OF THE DIVISION OF LOCAL GOVERNMENT SERVICES.

Township _____ of _____ Fairfield _____, County of _____ Essex _____

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

	Date	Examined By:	
1			Preliminary Check
2			Examined

RECEIVED
 MAY 20 2014
 Municipal Clerk
 Township of Fairfield

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.

Signature *Joseph J. Faccione*
 Joseph J. Faccione
 Title Registered Municipal Accountant #100

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

REQUIRED CERTIFICATION BY THE CHIEF FINANCIAL OFFICER:

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

Further, I do certify that I, J. John McCluskey, am the Chief Financial Officer, License # N-0629, of the Township of Fairfield, County of Essex and that the statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as at December 31, 2013, completely in compliance with N.J.S. 40A:5-12, as amended. I also give complete assurances as to the veracity of required information included herein, needed prior to certification by the Director of Local Government Services, including the verification of cash balances as of December 31, 2013.

Signature *J. John McCluskey*
 Title Chief Financial Officer
 Address 230 Fairfield Road, Fairfield, New Jersey 07004
 Phone Number 973-882-2741
 Fax Number 973-882-0366

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

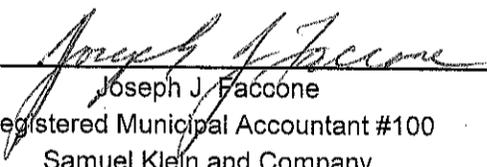
THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:

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

I have prepared the post-closing trial balances, related statements and analyses included in the accompanying Annual Financial Statement from the books of account and records made available to me by the Township of Fairfield as of December 31, 2013 and have applied certain agreed-upon procedures thereon as promulgated by the Division of Local Government Services, solely to assist the Chief Financial Officer in connection with the filing of the Annual Financial Statement for the year then ended as required by N.J.S. 40A:5-12, as amended.

Because the agreed-upon procedures do not constitute an examination of accounts made in accordance with generally accepted auditing standards, I do not express an opinion on any of the post-closing trial balances, related statements and analyses. In connection with the agreed-upon procedures, ~~(except for circumstances as set forth below, no matters)~~ or (no matters) ~~[eliminate one]~~ came to my attention that caused me to believe that the Annual Financial Statement for the year ended December 31, 2013 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:



 Joseph J. Faccione
 Registered Municipal Accountant #100
 Samuel Klein and Company

 (Firm Name)

 550 Broad Street, 11th Floor

 (Address)

 Newark, New Jersey 07102

 (Address)

 973-624-6100

 (Phone Number)

 973-624-6101

 (Fax Number)

Certified by me

this 29th day of April, 2014

**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 the fiscal year 2013 as required under (N.J.A.C. 5:23-4.17).

Printed name: Phillip Cheff

Signature: 

Certificate #: 004468

Date: 5/16/14

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.

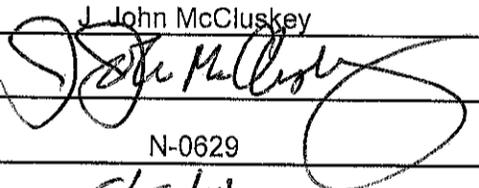
CERTIFICATION OF QUALIFYING MUNICIPALITY

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 the total appropriations;
3. The tax collection rate exceeded 90%;
4. Total deferred charges did not equal or exceed 4% of the total tax levy;
5. There were no "procedural deficiencies" noted by the registered municipal accountant on Sheet 1a of the Annual Financial Statement; and
6. There was no operating deficit for the previous fiscal year.
7. The municipality did not conduct an accelerated tax sale for less than 3 consecutive years.
8. The municipality did not conduct a tax levy sale the previous fiscal year and does not plan to conduct one in the current year.
9. The current year budget does not contain a levy or appropriation "CAP" referendum.
10. The municipality will not apply for Transitional Aid for 2014.

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

Municipality: Township of Fairfield

Chief Financial Officer: J. John McCluskey

Signature: 

Certificate #: N-0629

Date: 5/5/14

CERTIFICATION OF NON-QUALIFYING MUNICIPALITY

The undersigned certifies that this municipality does not meet item #2 of the criteria above and therefore does not qualify for local examination of its Budget in accordance with N.J.A.C. 5:30-7.5.

Municipality: _____

Chief Financial Officer: _____

Signature: _____

Certificate #: _____

Date: _____

22-6001700

Fed. I.D. #

Township of Fairfield

Municipality

Essex

County

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

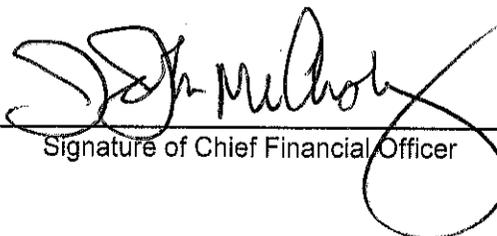
	Fiscal Year Ending:	<u>12/31/2013</u>	
	(1)	(2)	(3)
	Federal Programs	State	Other Federal
	Expended	Programs	Programs
	(administered	Expended	Expended
	by the State)		
	<u> </u>	<u> </u>	<u> </u>
TOTAL	\$ <u>100,700.00</u>	\$ <u>93,692.03</u>	\$ <u> </u>

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

 Single Audit Program Specific Audit Financial Statement Audit Performed in Accordance
With Government Auditing Standards (Yellow Book)

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

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


Signature of Chief Financial Officer

5/5/14
Date

IMPORTANT!

READ INSTRUCTIONS

INSTRUCTION

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

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

CERTIFICATION

I hereby certify that there was no "utility fund" on the books of account and there was no utility owned and operated by the _____ of _____ County of _____ during the year 2013 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, 2013

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2014 and filed with the County Board of Taxation on January 10, 2014 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of \$ 2,629,496,403.



SIGNATURE OF TAX ASSESSOR

Township of Fairfield
MUNICIPALITY

Essex
COUNTY

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

AS AT DECEMBER 31, 2013

Title of Account	Debit	Credit
<u>Animal Control Trust Fund</u>		
Cash - Checking	18,202.49	
Due to Current Fund		2,924.13
Due to State of New Jersey		1.20
Reserve for Animal Control Trust Fund Expenditures		15,277.16
	18,202.49	18,202.49
<u>Assessment Trust Fund</u>		
Cash - Checking	71,718.43	
Assessments Receivable:		
Pledged	5,353.95	
Unpledged	53,715.62	
Assessment Liens:		
Pledged	2,028.61	
Unpledged	2,204.70	
Due from Current Fund	24,359.97	
Due from Sewer Assessment Trust Fund	9,698.94	
Prospectus Assessments Funded	115,690.95	
Serial Bonds		81,000.00
Due to General Capital Fund		54,145.00
Reserve for Assessment and Liens		92,720.32
Fund Balance		56,905.85
	284,771.17	284,771.17
<u>Developers' Escrow Trust Fund</u>		
Cash - Checking	782,885.45	
Due to Current Fund		29,900.19
Due to General Capital Fund		202,103.09
Reserve for Escrow Deposits		550,882.17
	782,885.45	782,885.45

(Do not crowd - add additional sheets)

**MUNICIPAL PUBLIC DEFENDER
CERTIFICATION**

Public Law 1998, C. 256

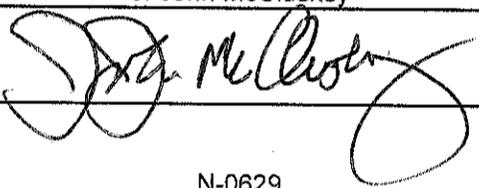
Municipal Public Defender Expended Prior Year 2012:	(1)	\$	6,200.00
		x	<u>25%</u>
	(2)	\$	1,550.00
Municipal Public Defender Trust Cash Balance December 31, 2013:	(3)	\$	4,550.00

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

Amount in excess of the amount expended: 3 - (1 + 2) = \$ 0.00

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

Chief Financial Officer: J. John McCluskey

Signature: 

Certificate #: N-0629

Date: 5/15/14

Schedule of Trust Fund Deposits and Reserves

Purpose	Amount Dec. 31, 2012 per Audit Report	Receipts	Disbursed	Balance as at Dec. 31, 2013
1. Security Deposits	\$ 10,951.50			\$ 10,951.50
2. Maintenance and Performance Deposits	31,738.85			31,738.85
3. Other Deposits	17,866.48			17,866.48
4. Van Ness Improvements	1,566.70			1,566.70
5. Municipal Alliance	359.07	7,322.61	6,925.15	756.53
6. Uniform Fire Safety Act	27,529.98	11,644.30	2,589.90	36,584.38
7. Public Defender Service Fees	7,175.00	10,475.00	13,100.00	4,550.00
8. Parking Offenses Adjudication Act	1,242.06	76.00		1,318.06
9. Law Enforcement Forfeiture Trust Fund	14,276.86	2,456.69		16,733.55
10. Housing Trust Fund	485,183.12	40,701.40	18,704.70	507,179.82
11. Detention Basin	80,500.00			80,500.00
12. Senior Citizen Trips	3,298.02	9,251.72	12,162.86	386.88
13. Snow Removal Trust Fund	15,000.00			15,000.00
14. Hurricane Sandy		4,006.20		4,006.20
15.				
16.				
17.				
18.				
19.				
20.				
21.				
22.				
23.				
24.				
25.				
26.				
27.				
28.				
29.				
30.				
Totals	\$ 696,687.64	\$ 85,933.92	\$ 53,482.61	\$ 729,138.95

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

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2012	RECEIPTS				Transfers	Disbursements	Balance Dec. 31, 2013
		Assessments and Liens	Current Budget	Other				
Assessment Serial Bond Issues:	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
Curbing - Various Streets	3,280.44		36,800.00				40,000.00	80.44
Assessment Bond Anticipation Note Issues:	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
Curbing Fleetwood Drive	32,310.03	410.23					36,690.00	(3,969.74)
Curbing Dale Drive	15,341.50	729.29					17,455.00	(1,384.21)
Trust Surplus	68,135.56	25,570.29			(36,800.00)			56,905.85
Interfund Current Fund	9,094.81		4,336.76		36,800.00		74,591.54	(24,359.97)
Interfund Sewer Assessment Trust Fund	(9,698.94)							(9,698.94)
Interfund General Capital Fund			54,145.00					54,145.00
* Less Assets "Unfinanced"	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
Other Accounts Receivable								
Totals	118,463.40	26,709.81	36,800.00	58,481.76			168,736.54	71,718.43

* Show as red figure

CASH RECONCILIATION DECEMBER 31, 2013 (cont'd.)

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

		Number	
<u>Current Fund</u>			
TD Bank		3453103645	1,319.35
TD Bank		3452885534	2,345,000.01
PNC Bank		8101428686	4,422,124.59
Columbia Bank		24804518	129,620.93
			6,898,064.88
<u>Assessment Trust Fund</u>			
TD Bank		3452885445	108,314.22
<u>Animal Control Trust Fund</u>			
TD Bank		3452885453	18,115.29
TD Bank		037847376	18.00
			18,133.29
<u>General Trust Fund</u>			
TD Bank		3452885550	764,851.67
TD Bank		3451154870	521,691.89
TD Bank		4243537573	159.85
TD Bank		3452885437	1,541.20
TD Bank		3450991442	290,499.76
TD Bank		4274672463	4,006.20
PNC Bank		8042366859	59,856.79
PNC Bank		8042365952	51,529.33
PNC Bank		8042365979	26,146.14
Columbia Bank		24804851	30,247.33
Columbia Bank		24803740	16,573.70
New Jersey Cash Management Fund		117-102520-171	249,694.42
			2,016,798.28
<u>Developers' Escrow</u>			
Bank of America		999022504	579.80
TD Bank		0050098	805,252.73
			805,832.53
<u>General Capital Fund</u>			
TD Bank		3453103653	2,668,840.23
Columbia Bank		24804518	631,929.94
			3,300,770.17

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

CASH RECONCILIATION DECEMBER 31, 2013 (cont'd.)**LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"**

	Number	
<u>Water Operating Fund</u>		
TD Bank	3453103661	1,072,872.22
Columbia Bank	24803407	70,498.35
		<u>1,143,370.57</u>
<u>Water Capital Fund</u>		
TD Bank	3453103688	43,738.03
Columbia Bank	24803407	270,364.23
		<u>314,102.26</u>
<u>Sewer Operating Fund</u>		
TD Bank	3453103696	1,817,933.90
Columbia Bank	24804507	1,103.56
		<u>1,819,037.46</u>
<u>Sewer Assessments Fund</u>		
TD Bank	3453103726	10,602.82
PNC Bank	8042365987	52,797.52
		<u>63,400.34</u>
<u>Sewer Capital Fund</u>		
TD Bank	3453103718	250,528.20
Columbia Bank	24804507	55,213.61
		<u>305,741.81</u>
<u>Swimming Pool Operating Fund</u>		
TD Bank	3453103734	25,129.50
Columbia Bank	24804493	551.98
		<u>25,681.48</u>
<u>Swimming Pool Capital Fund</u>		
TD Bank	3452885542	295.37
Columbia Bank	24804493	18,000.00
		<u>18,295.37</u>
<u>Public Assistance Trust Fund</u>		
PNC Bank	8100289493	1,180.06
		<u>16,838,722.72</u>

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

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

Grant	Balance Jan. 1, 2013	2013 Budget Revenue Realized	Received	Balance Dec. 31, 2013
<i>State Grant Programs</i>				
Municipal Alliance and Drug Abuse:				
Year 2013		56,000.00	33,800.92	22,199.08
Year 2012	28,652.76			28,652.76
Year 2011	11,789.56			11,789.56
Year 2010	47,437.99			47,437.99
Year 2009	21,765.91			21,765.91
Year 2008	32.10			32.10
Year 2007	24.79			24.79
Year 2006	3,731.26			3,731.26
Child Passenger Safety Education	475.68			475.68
Hazard Mitigation	55,725.00			55,725.00
Comprehensive Traffic Safety Grant	75.00			75.00
Municipal Alcohol Education, Rehabilitation and Enforcement Fund		2,691.51	2,691.51	
Body Armor Replacement Fund		4,267.45	4,267.45	
Highway Safety Fund "Safe Corridors":				
Year 2012	23,903.63			23,903.63
Year 2011	27,075.65			27,075.65
Recycling Tonnage Grant		26,330.98	26,330.98	
Clean Communities Program		30,458.67	30,458.67	
Drunk Driving Enforcement Fund		8,587.09	8,587.09	
Sub-Totals	220,689.33	128,335.70	106,136.62	242,888.41

**MUNICIPALITIES AND COUNTIES
FEDERAL AND STATE GRANTS RECEIVABLE (CONTINUED)**

Grant	Balance Jan. 1, 2013	2013 Budget Revenue Realized	Received	Balance Dec. 31, 2013
<u>Federal Grant Programs</u>				
Passed Through New Jersey Department of Transportation Trust Fund:				
Fairfield Avenue, Lincoln Drive, Washington Avenue - 2013		100,700.00	100,700.00	
Industrial Road - 2011	62,500.00		36,958.02	25,541.98
Industrial Road - 2012	250,000.00			250,000.00
Big Piece Road - Section VII	23,408.44			23,408.44
Big Piece Road - Section X	35,699.20			35,699.20
Beverly Road - Section II	72,119.84			72,119.84
COPS Hiring Recovery Program:				
Year 2012	0.01			0.01
Year 2011	4,476.58			4,476.58
Bulletproof Vest Program:				
Year 2007	2,075.75			2,075.75
FEMA - National Preparedness	13,462.00			13,462.00
Drive Sober or Get Pulled Over	4,400.00	12,125.00	12,125.00	4,400.00
<u>County Programs</u>				
Essex County Police Communications		49,680.00	49,680.00	
<u>Other Programs</u>				
Skyline Auto Exchange	106,000.00	40,825.22	146,825.22	
Totals	794,831.15	331,665.92	452,424.86	674,072.21

SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2013	Transferred from 2013 Budget Appropriations		Expended	Adjustment	Balance Dec. 31, 2013
		Budget	Appropriation By 40A.4-87			
<u>State Grant Programs</u>						
Clean Communities:						
Year 2010	780.00			96.04		683.96
Year 2011	379.81			379.81		
Year 2013		14,009.91	16,448.76	6,661.67		23,797.00
Drunk Driving Enforcement Fund			8,587.09			8,587.09
Highway Safety Fund "Safe Corridors":						
Year 2011	232.92					232.92
Year 2012	23,903.63					23,903.63
Recycling Tonnage:						
Year 2007	14.48					14.48
Year 2009	362.52			362.52		
Year 2010	4,298.29			3,505.91		792.38
Year 2011	36,755.38					36,755.38
Year 2012	15,596.71					15,596.71
Year 2013			26,330.98			26,330.98
Municipal Alliance on Alcoholism and Drug Abuse:						
Year 2010	2,653.06					2,653.06
Year 2011	27,001.71			583.79		26,417.92
Year 2012	20,931.11			20,931.11		
Year 2013		70,000.00		51,881.18		18,118.82
Sub-Totals	132,909.62	84,009.91	51,366.83	84,402.03		183,884.33

**SCHEDULE OF APPROPRIATED RESERVES FOR
FEDERAL AND STATE GRANTS (CONTINUED)**

Grant	Balance Jan. 1, 2013	Transferred from 2013 Budget Appropriations		Expended	Adjustment	Balance Dec. 31, 2013
		Budget	Appropriation By 40A-4-87			
<i>State Grant Programs</i>						
Hazard Mitigation	115,975.00					115,975.00
Body Armor Replacement Fund:						
Year 2010	186.42			186.42		
Year 2011	1,533.44			1,533.44		
Year 2012	7,488.17			1,620.14		5,868.03
Year 2013			4,267.45			4,267.45
Child Passenger Safety:						
Year 2007	475.68					475.68
Municipal Storm Water Regulation Program:						
Year 2006	1,939.68					1,939.68
Year 2007	1,346.62					1,346.62
Over the Limit, Under Arrest:						
Year 2010	1,518.45			1,518.45		
Year 2011	2,100.00			131.55		1,968.45
Alcohol Education, Rehabilitation and Enforcement Fund:						
Year 2011	326.58			326.58		
Year 2012	9,063.44			3,973.42		5,090.02
Year 2013			2,691.51			2,691.51
Comprehensive Traffic Safety Grant	19,000.00					19,000.00
Flood Mitigation Acquisition	3,976.16					3,976.16
Sub-Totals	164,929.64		6,958.96	9,290.00		162,598.60

SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS (CONTINUED)

Grant	Balance Jan. 1, 2013	Transferred from 2013 Budget Appropriations		Expended	Adjustment	Balance Dec. 31, 2013
		Budget	Appropriation By 40A:4-87			
<i>Federal Grant Programs</i>						
FEMA - National Preparedness	17,559.56					17,559.56
Passed Through New Jersey Department of Transportation Trust Fund:						
Big Piece Road - Section VII	8,617.22					8,617.22
Big Piece Road - Section X	58,232.25					58,232.25
Beverly Road - Section II	75,419.84					75,419.84
Industrial Road - 2011	18,029.92					18,029.92
Industrial Road - 2012	250,000.00					250,000.00
Law Drive	59,168.60					59,168.60
Fairfield Avenue, Lincoln Drive, Washington Avenue - 2013		100,700.00		100,700.00		
Drive Sober or Get Pulled Over	15,912.50		12,125.00			28,037.50
<i>County Programs</i>						
Essex County Recreation and Open Space Trust Fund	106,791.02					106,791.02
Essex County Police Communications		49,680.00		19,038.80		30,641.20
<i>Other Programs</i>						
Police Donations	1,250.50					1,250.50
Washington Mutual Savings Bank	200.00					200.00
Target Department Store	1,901.36					1,901.36
Galaxy Glass	1,419.50					1,419.50
Skyline Auto Exchange	15.33		40,825.22	39,825.22		1,015.33
Sub-Totals	614,517.60	150,380.00	52,950.22	159,564.02		658,283.80

*** LOCAL DISTRICT SCHOOL TAX**

		Debit	Credit
Balance January 1, 2013		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
School Tax Payable #	85001-00	XXXXXXXXXXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2012 - 2013)	85002-00	XXXXXXXXXXXXXXXXXX	5,003,308.50
Levy School Year July 1, 2013 - June 30, 2014		XXXXXXXXXXXXXXXXXX	10,198,944.00
Levy Calendar Year 2013		XXXXXXXXXXXXXXXXXX	
Paid		10,102,785.00	XXXXXXXXXXXXXXXXXX
Balance December 31, 2013		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
School Tax Payable #	85003-00		XXXXXXXXXXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2013 - 2014)	85004-00	5,099,467.50	XXXXXXXXXXXXXXXXXX
* Not including Type 1 school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools.		15,202,252.50	15,202,252.50

Must include unpaid requisitions.

MUNICIPAL OPEN SPACE

		Debit	Credit
Balance January 1, 2013	85045-00	XXXXXXXXXXXXXXXXXX	641,611.59
2013 Levy	81105-00	XXXXXXXXXXXXXXXXXX	268,725.00
Added Taxes			240.73
Interest Earned		XXXXXXXXXXXXXXXXXX	45.51
Green Acres Trust Grant			94,894.83
Expenditures		23,681.02	XXXXXXXXXXXXXXXXXX
Balance December 31, 2013	85046-00	981,836.64	XXXXXXXXXXXXXXXXXX
		1,005,517.66	1,005,517.66

STATE LIBRARY AID

RESERVE FOR MAINTENANCE OF FREE PUBLIC LIBRARY WITH STATE AID

N/A

		Debit	Credit
Balance January 1, 2013	80004-01	xxxxxxxxxxxxxxxxxxxx	
State Library Aid Received in 2013	80004-02	xxxxxxxxxxxxxxxxxxxx	
Expended	80004-09		xxxxxxxxxxxxxxxxxxxx
Balance December 31, 2013	80004-10		

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

N/A

		Debit	Credit
Balance January 1, 2013	80004-03	xxxxxxxxxxxxxxxxxxxx	
State Library Aid Received in 2013	80004-04	xxxxxxxxxxxxxxxxxxxx	
Expended	80004-11		xxxxxxxxxxxxxxxxxxxx
Balance December 31, 2013	80004-12		

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

N/A

		Debit	Credit
Balance January 1, 2013	80004-05	xxxxxxxxxxxxxxxxxxxx	
State Library Aid Received in 2013	80004-06	xxxxxxxxxxxxxxxxxxxx	
Expended	80004-13		xxxxxxxxxxxxxxxxxxxx
Balance December 31, 2013	80004-14		

RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

N/A

		Debit	Credit
Balance January 1, 2013	80004-07	xxxxxxxxxxxxxxxxxxxx	
State Library Aid Received in 2013	80004-08	xxxxxxxxxxxxxxxxxxxx	
Expended	80004-15		xxxxxxxxxxxxxxxxxxxx
Balance December 31, 2013	80004-16		

STATEMENT OF GENERAL BUDGET REVENUES 2013

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated 80101-	1,300,000.00	1,300,000.00	
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-			
Miscellaneous Revenue Anticipated:	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
Adopted Budget	4,125,242.77	4,419,409.21	294,166.44
Added by N.J.S. 40A:4-87:			xxxxxxxxxxxxxxxx
See Sheet 17a	111,276.01	111,276.01	
Total Miscellaneous Revenue Anticipated 80103-	4,236,518.78	4,530,685.22	294,166.44
Receipts from Delinquent Taxes 80104-	450,000.00	835,383.74	385,383.74
Amount to be Raised by Taxation:	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
(a) Local Tax for Municipal Purposes 80105-	12,405,391.14	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
(b) Addition to Local District School Tax 80106-		xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
(c) Minimum Library Tax	929,445.00	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
Total Amount to be Raised by Taxation 80107-	13,334,836.14	13,750,942.65	416,106.51
	19,321,354.92	20,417,011.61	1,095,656.69

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00	xxxxxxxxxxxxxxxx	50,502,224.23
Amount to be Raised by Taxation:	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
Local District School Tax 80109-00	10,198,944.00	xxxxxxxxxxxxxxxx
Regional School Tax 80119-00		xxxxxxxxxxxxxxxx
Regional High School Tax 80110-00	14,038,266.00	xxxxxxxxxxxxxxxx
County Taxes 80111-00	13,569,781.03	xxxxxxxxxxxxxxxx
Due County for Added and Omitted Taxes 80112-00	12,324.82	xxxxxxxxxxxxxxxx
Special District Taxes 80113-00		xxxxxxxxxxxxxxxx
Municipal Open Space Tax 80120-00	268,965.73	xxxxxxxxxxxxxxxx
Reserve for Uncollected Taxes 80114-00	xxxxxxxxxxxxxxxx	1,337,000.00
Deficit in Required Collection of Current Taxes (or) 80115-00	xxxxxxxxxxxxxxxx	
Balance for Support of Municipal Budget (or) 80116-00		xxxxxxxxxxxxxxxx
* Excess Non-Budget Revenue (see footnote) 80117-00	13,750,942.65	xxxxxxxxxxxxxxxx
* Deficit Non-Budget Revenue (see footnote) 80118-00	xxxxxxxxxxxxxxxx	
	51,839,224.23	51,839,224.23

* 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 2013

2013 Budget as Adopted	80012-01	19,210,078.91
2013 Budget - Added by N.J.S. 40A:4-87	80012-02	111,276.01
Appropriated for 2013 (Budget Statement Item 9)	80012-03	19,321,354.92
Appropriated for 2013 by Emergency Appropriation (Budget Statement Item 9)	80012-04	
Total General Appropriations (Budget Statement Item 9)	80012-05	19,321,354.92
Add: Overexpenditures (see footnote)	80012-06	3,994.94
Total Appropriations and Overexpenditures	80012-07	19,325,349.86
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	16,750,325.33
Paid or Charged - Reserve for Uncollected Taxes	80012-09	1,337,000.00
Reserved	80012-10	1,208,481.89
Total Expenditures	80012-11	19,295,807.22
Unexpended Balances Canceled (see footnote)	80012-12	29,542.64

FOOTNOTES -

RE: OVEREXPENDITURES:

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

RE: UNEXPENDED BALANCES CANCELED:

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

SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

		N/A
2013 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 2013 OPERATION

CURRENT FUND

		Debit	Credit
Excess of Anticipated Revenues:		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Miscellaneous Revenues Anticipated	80013-01	XXXXXXXXXXXXXXXXXX	294,166.44
Delinquent Tax Collections	80013-02	XXXXXXXXXXXXXXXXXX	385,383.74
		XXXXXXXXXXXXXXXXXX	
Required Collection of Current Taxes	80013-03	XXXXXXXXXXXXXXXXXX	416,106.51
Unexpended Balances of 2013 Budget Appropriations	80013-04	XXXXXXXXXXXXXXXXXX	29,542.64
Miscellaneous Revenue Not Anticipated	81113-	XXXXXXXXXXXXXXXXXX	557,130.91
Miscellaneous Revenue Not Anticipated:			
Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	XXXXXXXXXXXXXXXXXX	
Payments in Lieu of Taxes on Real Property	81120-	XXXXXXXXXXXXXXXXXX	
Sale of Municipal Assets		XXXXXXXXXXXXXXXXXX	
Unexpended Balance of 2012 Appropriation Reserves	80013-05	XXXXXXXXXXXXXXXXXX	1,029,171.91
Prior Years Interfunds Returned in 2013	80013-06	XXXXXXXXXXXXXXXXXX	63,416.09
		XXXXXXXXXXXXXXXXXX	
		XXXXXXXXXXXXXXXXXX	
		XXXXXXXXXXXXXXXXXX	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Balance January 1, 2013	80013-07	12,061,069.22	XXXXXXXXXXXXXXXXXX
Balance December 31, 2013	80013-08	XXXXXXXXXXXXXXXXXX	12,118,600.52
Deficit in Anticipated Revenues:		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Miscellaneous Revenues Anticipated	80013-09		XXXXXXXXXXXXXXXXXX
Delinquent Tax Collections	80013-10		XXXXXXXXXXXXXXXXXX
			XXXXXXXXXXXXXXXXXX
Required Collection of Current Taxes	80013-11		XXXXXXXXXXXXXXXXXX
Interfund Advances Originating in 2013	80013-12		XXXXXXXXXXXXXXXXXX
Prior Year Senior Citizen Deductions Disallowed		4,000.00	XXXXXXXXXXXXXXXXXX
Prior Year Paid Taxes Cancelled		844,298.45	XXXXXXXXXXXXXXXXXX
Prior Year Revenue Refunded		991.54	XXXXXXXXXXXXXXXXXX
			XXXXXXXXXXXXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	XXXXXXXXXXXXXXXXXX	
Surplus Balance - To Surplus (Sheet 21)	80013-14	1,983,159.55	XXXXXXXXXXXXXXXXXX
		14,893,518.76	14,893,518.76

(FOR MUNICIPALITIES ONLY)
CURRENT TAXES - 2013 LEVY

1. Amount of Levy as per Duplicate (Analysis) #	82101-00		\$ <u>51,416,164.19</u>
or			
(Abstract of Ratables)	82113-00		\$ _____
2. Amount of Levy Special District Taxes	82102-00		\$ _____
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.	82103-00		\$ _____
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.	82104-00		\$ <u>46,627.31</u>
5a. Subtotal 2013 Levy		\$ <u>51,462,791.50</u>	
5b. Reductions due to tax appeals**		\$ <u>294,408.66</u>	
5c. Total 2013 Levy	82106-00		\$ <u>51,168,382.84</u>
6. Transferred to Tax Title Liens	82107-00		\$ <u>100,022.82</u>
7. Transferred to Foreclosed Property	82108-00		\$ <u>3,086.44</u>
8. Remitted, Abated or Canceled	82109-00		\$ _____
9. Discount Allowed	82110-00		\$ _____
10. Collected in Cash:			
In 2012	82121-00		\$ <u>361,800.26</u>
In 2013 *	82122-00		\$ <u>50,054,530.63</u>
R.E.A.P. Revenue			\$ _____
State's Share of 2013 Senior Citizens and Veterans Deductions Allowed	82123-00		\$ <u>85,893.34</u>
Total to Line 14	82111-00		\$ <u>50,502,224.23</u>
11. Total Credits			\$ <u>50,605,333.49</u>
12. Amount Outstanding December 31, 2013	83120-00		\$ <u>563,049.35</u>
13. Percentage of Cash Collections to Total 2013 Levy, (Item 10 divided by Item 5c) is		<u>98.69%</u> 82112-00	

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

14. Calculation of Current Taxes Realized in Cash:

Total of Line 10			\$ <u>50,502,224.23</u>
Less: Reserve for Tax Appeals, Pending State Division of Tax Appeals			\$ _____
To Current Taxes Realized in Cash (Sheet 17)			\$ <u>50,502,224.23</u>

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

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

* Include overpayments applied as part of 2013 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 2013

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

N/A

(1) Utilizing Accelerated Tax Sale

Total of Line 10 Collected in Cash (sheet 22)	.....	\$ _____
LESS: Proceeds from Accelerated Tax Sale	.....	_____
NET Cash Collected	.....	\$ _____
Line 5c (sheet 22) Total 2013 Tax Levy	.....	\$ _____
Percentage of Collection excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is	.....	_____

NOTE: This percentage should be utilized to calculate the Reserve for Uncollected Taxes on Sheet 25, then proceed to complete sheet 25a to compute the current budget appropriation.

(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 2013 Tax Levy	.....	\$ _____
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is	.....	_____

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

	Debit	Credit
1. Balance January 1, 2013	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Due From State of New Jersey	13,492.51	XXXXXXXXXXXXXXXXXX
Due To State of New Jersey		
2. Senior Citizens and Disabled Deductions Per Tax Billings	12,143.34	XXXXXXXXXXXXXXXXXX
3. Veterans Deductions Per Tax Billings	75,250.00	XXXXXXXXXXXXXXXXXX
4. Senior Citizens Deductions Allowed By Tax Collector	250.00	XXXXXXXXXXXXXXXXXX
5. Veterans Deductions Allowed By Tax Collector	750.00	
6. Senior Citizens Deductions Disallowed By Tax Collector		2,500.00
7. Senior Citizen Deductions Disallowed by Tax Collector - Prior Years' Taxes		3,750.00
8. Veterans Deductions Disallowed by Tax Collector - Prior Years' Taxes		250.00
9. Received in Cash from State		87,000.00
10. Senior Citizens Deductions Allowed By Tax Collector - Prior Years' Taxes	2,750.00	
11. Veterans Deductions Allowed By Tax Collector - Prior Years' Taxes	1,500.00	
12. Balance December 31, 2013	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXXXXXXXXXX	12,635.85
Due To State of New Jersey		XXXXXXXXXXXXXXXXXX
	106,135.85	106,135.85

Calculation of Amount to be included on Sheet 22, Item 10 -
2013 Senior Citizens and Veterans Deductions Allowed

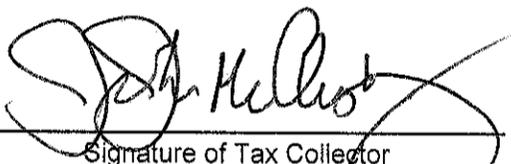
Line 2		12,143.34
Line 3 + 5		76,000.00
Line 4		250.00
Sub-Total		88,393.34
Less: Line 6		2,500.00
To Item 10, Sheet 22		85,893.34

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

N/A

	Debit	Credit
Balance January 1, 2013	XXXXXXXXXXXXXXXXXX	
Taxes Pending Appeals	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Interest Earned on Taxes Pending Appeals	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Contested Amount of 2013 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)	XXXXXXXXXXXXXXXXXX	
Interest Earned on Taxes Pending State Appeals	XXXXXXXXXXXXXXXXXX	
Cash Paid to Appellants (Including 5% Interest from Date of Payment)		XXXXXXXXXXXXXXXXXX
Closed to Results of Operations (Portion of Appeal won by Municipality, including Interest)		XXXXXXXXXXXXXXXXXX
Balance December 31, 2013		XXXXXXXXXXXXXXXXXX
Taxes Pending Appeals *	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Interest Earned on Taxes Pending Appeals	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX

* Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by December 31, 2013.



 Signature of Tax Collector

T-8008
 License #

5/5/14
 Date

ACCELERATED TAX SALE - CHAPTER 99

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

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

N/A

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 _____ %
 [(2014 Estimated Total Levy - 2013 Total Levy)/2013 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) \$ _____

2014 Reserve for Uncollected Taxes Appropriation Calculation (Actual)

1. Subtotal General Appropriations (item 8(L) budget sheet 29) \$ _____

2. Taxes not Included in the Budget (AFS 25, items 2 thru 7) \$ _____

Total \$ _____

3. Less: Anticipated Revenues (item 5, budget sheet 11) \$ _____

4. Cash Required \$ _____

5. Total Required at _____ % (Items 4+6) \$ _____

6. Reserve for Uncollected Taxes (item E above) \$ _____

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

			Debit	Credit
1. Balance January 1, 2013			2,557,700.36	xxxxxxxxxxxxxxxxxxxx
A. Taxes	83102-00	727,870.93	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
B. Tax Title Liens	83103-00	1,829,829.43	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
2. Canceled:				
A. Taxes		83105-00	xxxxxxxxxxxxxxxxxxxx	47,878.97
B. Tax Title Liens		83106-00	xxxxxxxxxxxxxxxxxxxx	
3. Transferred to Foreclosed Tax Title Liens				
A. Taxes		83108-00	xxxxxxxxxxxxxxxxxxxx	
B. Tax Title Liens		83109-00	xxxxxxxxxxxxxxxxxxxx	
4. Added Taxes			4,000.00	xxxxxxxxxxxxxxxxxxxx
5. Added Tax Title Liens			18,550.16	xxxxxxxxxxxxxxxxxxxx
6. Adjustment between Taxes (Other than current year) and Tax Title Liens:				
A. Taxes - Transfers to Tax Title Liens		83104-00	xxxxxxxxxxxxxxxxxxxx	(1) 86.58
B. Tax Title Liens - Transfers from Taxes		83107-00	(1) 86.58	xxxxxxxxxxxxxxxxxxxx
7. Balance Before Cash Payments				2,532,371.55
8. Totals			2,580,337.10	2,580,337.10
9. Balance Brought Down			2,532,371.55	xxxxxxxxxxxxxxxxxxxx
10. Collected:				835,383.74
A. Taxes	83116-00	683,537.63	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
B. Tax Title Liens	83117-00	151,846.11	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
11. Interest and Costs - 2013 Tax Sale			57.88	xxxxxxxxxxxxxxxxxxxx
12. 2013 Taxes Transferred to Liens			100,022.82	xxxxxxxxxxxxxxxxxxxx
13. 2013 Taxes			563,049.35	xxxxxxxxxxxxxxxxxxxx
14. Balance December 31, 2013				2,360,117.86
A. Taxes	83121-00	563,417.10	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
B. Tax Title Liens	83122-00	1,796,700.76	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
15. Totals			3,195,501.60	3,195,501.60

16. Percentage of Cash Collections to Adjusted Amount Outstanding
(Item No. 10 divided by Item No. 9) is 32.98%

17. Item No. 14 multiplied by percentage shown above is \$ 778,366.87 and represents the maximum amount that may be anticipated in 2014. 83125-00

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

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

		Debit	Credit
1. Balance January 1, 2013	84101-00	6,137,614.00	XXXXXXXXXXXXXXXXXX
2. Foreclosed or Deeded in 2013		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
3. Tax Title Liens	84103-00		XXXXXXXXXXXXXXXXXX
4. Taxes Receivable	84104-00	3,086.44	XXXXXXXXXXXXXXXXXX
5A.	84102-00		XXXXXXXXXXXXXXXXXX
5B.	84105-00	XXXXXXXXXXXXXXXXXX	
6. Adjustment to Assessed Valuation	84106-00		XXXXXXXXXXXXXXXXXX
7. Adjustment to Assessed Valuation	84107-00	XXXXXXXXXXXXXXXXXX	330,386.44
8. Sales		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
9. Cash *	84109-00	XXXXXXXXXXXXXXXXXX	
10. Contract	84110-00	XXXXXXXXXXXXXXXXXX	
11. Mortgage	84111-00	XXXXXXXXXXXXXXXXXX	
12. Loss on Sales	84112-00	XXXXXXXXXXXXXXXXXX	
13. Gain on Sales	84113-00		XXXXXXXXXXXXXXXXXX
14. Balance December 31, 2013	84114-00	XXXXXXXXXXXXXXXXXX	5,810,314.00
		6,140,700.44	6,140,700.44

CONTRACT SALES

N/A

		Debit	Credit
15. Balance January 1, 2013	84115-00		XXXXXXXXXXXXXXXXXX
16. 2013 Sales from Foreclosed Property	527,061.54		XXXXXXXXXXXXXXXXXX
17. Collected *	84117-00	XXXXXXXXXXXXXXXXXX	
18.	84118-00	XXXXXXXXXXXXXXXXXX	
19. Balance December 31, 2013	84119-00	XXXXXXXXXXXXXXXXXX	

MORTGAGE SALES

N/A

		Debit	Credit
20. Balance January 1, 2013	84120-00		XXXXXXXXXXXXXXXXXX
21. 2013 Sales from Foreclosed Property	84121-00		XXXXXXXXXXXXXXXXXX
22. Collected *	84122-00	XXXXXXXXXXXXXXXXXX	
23.	84123-00	XXXXXXXXXXXXXXXXXX	
24. Balance December 31, 2013	84124-00	XXXXXXXXXXXXXXXXXX	

Analysis of Sale of Property: \$ _____

* Total Cash Collected in 2013 (84125-00) _____

Realized in 2013 Budget _____

To Results of Operation (Sheet 19) _____

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

<u>Caused By</u>	<u>Amount Dec. 31, 2012 Per Audit Report</u>	<u>Amount in 2013 Budget</u>	<u>Amount Resulting from 2013</u>	<u>Balance as at Dec. 31, 2013</u>
1. Emergency Authorization - Municipal *	\$ _____	\$ _____	\$ _____	\$ _____
2. Emergency Authorizations - Schools	\$ _____	\$ _____	\$ _____	\$ _____
3. Overexpenditure of Appropriations	\$ _____	\$ _____	\$ 3,994.94	\$ 3,994.94
4. _____	\$ _____	\$ _____	\$ _____	\$ _____
5. _____	\$ _____	\$ _____	\$ _____	\$ _____
6. _____	\$ _____	\$ _____	\$ _____	\$ _____
7. _____	\$ _____	\$ _____	\$ _____	\$ _____
8. _____	\$ _____	\$ _____	\$ _____	\$ _____
9. _____	\$ _____	\$ _____	\$ _____	\$ _____
10. _____	\$ _____	\$ _____	\$ _____	\$ _____

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

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

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

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

<u>In Favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	<u>Appropriated for in Budget of Year 2014</u>
1. _____	_____	_____	\$ _____	_____
2. _____	_____	_____	\$ _____	_____
3. _____	_____	_____	\$ _____	_____
4. _____	_____	_____	\$ _____	_____

SCHEDULE OF BONDS ISSUED AND OUTSTANDING AND 2014 DEBT SERVICE FOR BONDS

MUNICIPAL GENERAL CAPITAL BONDS

		Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	80033-01	xxxxxxxxxxxxxxxx	1,598,000.00	
Issued	80033-02	xxxxxxxxxxxxxxxx	5,316,000.00	
Paid	80033-03	410,000.00	xxxxxxxxxxxxxxxx	
Outstanding December 31, 2013	80033-04	6,504,000.00	xxxxxxxxxxxxxxxx	
		6,914,000.00	6,914,000.00	
2014 Bond Maturities - General Capital Bonds			80033-05	\$ 620,000.00
2014 Interest on Bonds *		80033-06	\$ 192,532.29	
ASSESSMENT SERIAL BONDS				
Outstanding January 1, 2013	80033-07	xxxxxxxxxxxxxxxx	121,000.00	
Issued	80033-08	xxxxxxxxxxxxxxxx		
Paid	80033-09	40,000.00	xxxxxxxxxxxxxxxx	
Outstanding December 31, 2013	80033-10	81,000.00	xxxxxxxxxxxxxxxx	
		121,000.00	121,000.00	
2014 Bond Maturities - Assessment Bonds			80033-11	\$ 40,000.00
2014 Interest on Bonds *		80033-12	\$ 2,501.00	
Total "Interest on Bonds - Debt Service" (* Items)			80033-13	\$ 195,033.29

LIST OF BONDS ISSUED DURING 2013

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate
General Improvement Bonds	210,000.00	5,316,000.00	8/20/2013	Various
Total	210,000.00	5,316,000.00		

80033-14 80033-15

SCHEDULE OF LOANS ISSUED AND OUTSTANDING AND 2014 DEBT SERVICE FOR LOANS

MUNICIPAL LOAN N/A

		Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	80033-01	XXXXXXXXXXXXXXXXXX		
Issued	80033-02			
Paid	80033-03		XXXXXXXXXXXXXXXXXX	
Outstanding December 31, 2013	80033-04		XXXXXXXXXXXXXXXXXX	
2014 Loan Maturities				\$
2014 Interest on Loans *			80033-06	
Total 2014 Debt Service for			Loan	

LOANS				
Outstanding January 1, 2013	80033-07			
Issued	80033-08	XXXXXXXXXXXXXXXXXX		
Paid	80033-09		XXXXXXXXXXXXXXXXXX	
Outstanding December 31, 2013	80033-10		XXXXXXXXXXXXXXXXXX	
2014 Loan Maturities			80033-05	\$
2014 Interest on Loans *			80033-06	
Total 2014 Debt Service for			Loan	80033-06

LIST OF LOANS ISSUED DURING 2013

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				

80033-14 80033-15

SCHEDULE OF BONDS ISSUED AND OUTSTANDING AND 2014 DEBT SERVICE FOR BONDS

TYPE I SCHOOL TERM BONDS

			Debit	N/A
				2014 Debt Service
Outstanding January 1, 2013	80034-01	XXXXXXXXXXXXXXXXXX		
Paid			XXXXXXXXXXXXXXXXXX	
Outstanding December 31, 2013	80034-03	XXXXXXXXXXXXXXXXXX		
TYPE I SCHOOL SERIAL BONDS				
Outstanding January 1, 2013	80034-06	XXXXXXXXXXXXXXXXXX		
Issued	80034-07	XXXXXXXXXXXXXXXXXX		
Paid	80034-08		XXXXXXXXXXXXXXXXXX	
Outstanding December 31, 2013	80034-09	XXXXXXXXXXXXXXXXXX		
2014 Bond Maturities - Term Bonds	80034-04		\$	
2014 Interest on Bonds *	80034-05		\$	
TYPE I SCHOOL SERIAL BONDS				
2014 Interest on Bonds *	80034-10		\$	
2014 Bond Maturities - Serial Bonds	80034-11			
Total "Interest on Bonds - Type I School Debt Service" (* Items)	80034-12		\$	

LIST OF BONDS ISSUED DURING 2013

Purpose	2014 Maturity -01	Amount Issued -02	Date of Issue	Interest Rate
Total	80035-			

2014 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

	Outstanding Dec. 31, 2013	2014 Interest Requirement
1. Emergency Notes	80036- \$ _____	\$ _____
2. Special Emergency Notes	80037- \$ 282,320.00	\$ 2,823.20
3. Tax Anticipation Notes	80038- \$ _____	\$ _____
4. Interest on Unpaid State and County Taxes	80039- \$ _____	\$ _____
5. _____	\$ _____	\$ _____
6. _____	\$ _____	\$ _____

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2013	Date of Maturity	Rate of Interest	2014 Budget Requirement		Interest Computed to (Insert Date)
							For Principal	For Interest **	
1.	Flood Mitigation Acquisition Project (Ord. #2012-01)	1,040,375.00	4/19/2012	1,040,375.00	12/12/2014	2.00%		19,767.13	12/12/2014
2.	Various Capital Improvements (Ord. #2012-12)	736,250.00	12/13/2012	736,250.00	12/11/2014	0.69%		5,080.13	12/11/2014
3.	Various Capital Improvements (Ord. #2013-15)	573,800.00	12/12/2013	573,800.00	12/11/2014	0.69%		3,959.22	12/11/2014
4.	Tax Appeal Refunding (Ord. #2012-06)	960,000.00	5/23/2012	768,000.00	4/17/2014	1.50%	192,000.00	11,520.00	4/17/2014
5.	Tax Appeal Refunding (Ord. #2011-10)	700,000.00	4/08/2011	420,000.00	4/17/2014	1.50%	140,000.00	6,300.00	4/17/2014
6.	Tax Appeal Refunding (Ord. #2011-24)	750,000.00	12/29/2011	450,000.00	12/11/2014	0.69%	150,000.00	3,105.00	12/11/2014
7.									
8.									
9.									
10.									
11.									
13.									
14.									
15.									
16.									
	Subtotal	4,760,425.00		3,988,425.00			482,000.00	49,731.47	
							80051-01	80051-02	

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

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

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

All notes with an original date of issue of 2011 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2014 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)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

N/A

	Purpose	Amount of Lease Obligation Outstanding Dec. 31, 2013	2014 Budget Requirement	
			For Principal	For Interest/Fees
1.				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				
11.				
12.				
13.				

80051-01

80051-02

1
2
3
4
5
6
7
8
9
10
11
12
13

TOWNSHIP OF FAIRFIELD
GENERAL CAPITAL FUND

IMPROVEMENT AUTHORIZATIONS

	Ordinance Date	Amount	Balance Dec. 31, 2012		2013 Authorizations	Expended	Expenditure Refund	Balance Dec. 31, 2013	
			Funded	Unfunded				Funded	Unfunded
<u>General Improvements:</u>									
<u>Multi-Purpose:</u>									
a. Various Acquisitions and Improvements for Administration Department	00-18 8-14-00	\$ 65,339.00	\$ 5,026.99	\$	\$	\$ 4,500.00	\$	\$ 526.99	\$
<u>Multi-Purpose:</u>									
b. Various Acquisitions for the Tax Collector	03-08 4-28-03	20,000.00	13,504.97					13,504.97	
Acquisition of Fire Truck	04-01 1-26-04	835,000.00		7,186.05		465.53		6,720.52	
<u>Multi-Purpose:</u>									
b. Various Acquisitions and Improvements for the Fire Department	04-12 9-27-04	172,000.00		3,752.45		243.11		3,509.34	
i. Various Acquisitions of Equipment for the Police Department		126,000.00		1,699.70		88.36		1,611.34	
Summit Avenue By-Pass Drainage Improvements	04-13 11-08-04	90,000.00		2,249.36		145.73		2,103.63	
<u>Multi-Purpose:</u>									
h. Various Improvements and Acquisitions for the Tax Collector	05-08 6-09-05	20,000.00		890.65		57.71		832.94	
05-14 6-27-05									
<u>Multi-Purpose:</u>									
a. Various Acquisitions of Equipment for the Office of Emergency Management	06-13 5-08-06	31,000.00		447.55		28.99		418.28	0.28
e. Various Acquisitions and Improvements for the Buildings and Grounds Department		4,500.00		2,542.11		164.70		2,377.41	
f. Acquisitions for Fleet Maintenance		6,000.00		951.78		61.66		890.12	
h. Various Acquisitions and Improvements for the Recreation Department		16,400.00		15,580.00		1,030.38		14,873.65	
i. Various Acquisitions of Equipment for the Police Department		71,000.00	324.03	44,182.33		2,825.52		41,356.81	
Architectural Design and Construction Administration Services for the Public Safety Complex	06-21 10-16-06	535,000.00		1,105.46		71.63		1,033.83	
<u>Multi-Purpose:</u>									
a. Various Acquisitions of Equipment for the Office of Emergency Management	07-15 7-31-07	30,000.00		1,897.40		122.93		1,771.62	2.85
b. Various Acquisitions and Improvements for the Fire Department		78,060.00		0.20				0.20	
c. Various Acquisitions for the Road Department		113,000.00		341.86		22.15		319.71	
d. Various Acquisitions for the Parks Department		46,940.00		5,707.74		369.79		5,337.95	
e. Various Improvements for the Building and Grounds Department		50,000.00		38,711.85		2,508.04		36,203.81	
f. Acquisitions for Fleet Maintenance		8,000.00		773.00		50.09		722.91	
i. Various Acquisitions of Equipment for the Police Department		105,000.00		830.40		187.47		642.93	
j. Various Acquisitions for the Municipal Clerk		20,000.00		4,388.71		1,067.17		3,321.54	

TOWNSHIP OF FAIRFIELD
GENERAL CAPITAL FUND

IMPROVEMENT AUTHORIZATIONS

Ordinance Number	Date	Amount	Balance Dec. 31, 2012		2013 Authorizations	Expended	Expenditure Refund	Balance Dec. 31, 2013	
			Funded	Unfunded				Funded	Unfunded
General Improvements									
Multi-Purpose:									
08-10	9-08-08	\$ 160,000.00	\$	\$ 69,445.28	\$	\$ 69,445.28	\$	\$ 1,240.15	\$
a.	Various Acquisitions of Equipment for the Fire Department								
b.	Various Acquisitions for the Roads Department								
c.	Various Improvements for the Buildings and Grounds Department								
f.	Various Acquisitions for Fire Prevention								
g.	Various Acquisitions of Equipment for the Police Department								
08-11	10-20-08	540,000.00		58,297.74		3,347.50		61,645.24	
Tax Appeals									
Acquisition and Installation of Communications Center Upgrade for the Police Department									
09-30		1,150,000.00		358,684.30		60,401.05		298,283.25	
09-34	12-28-09	40,000.00	175.00					175.00	
11-10	3-28-11	705,000.00		90,122.54		1,628.63			88,493.91
11-12	3-28-11	525,000.00		147,379.41		10,821.82		136,557.59	
11-17	6-13-11								
Multi-Purpose:									
a.	Various Acquisitions of Equipment for the Finance Department								
b.	Various Acquisitions of Equipment for the Clerk's Office								
c.	Various Acquisitions of Equipment for the Police Department								
d.	Various Acquisitions of Equipment for Public Works								
f.	Various Acquisitions of Equipment for the Fire Department								
11-24	11-14-11	750,000.00		22,210.06		3,515.53		18,694.53	
Tax Appeals									
12-01	2-28-12	1,040,375.00		242,478.09				242,478.09	
12-06	4-23-12	960,000.00		37,325.59		37,272.93		52.66	
12-12	8-13-12								
Multi-Purpose:									
a.	Various Acquisitions and Improvements of Equipment for the Fire Department								
b.	Various Acquisitions of Equipment for the Clerk's Office								
c.	Various Acquisitions of Equipment for Public Works								
d.	Various Road Improvements								
e.	Various Acquisitions of Equipment for the Police Department								
13-15	8-12-13	85,000.00			85,000.00	48,321.05		49.13	36,678.95
a.	Various Acquisitions Administration Department								
b.	Acquisitions of a New Desk for the Clerk's Office								
		1,000.00			1,000.00	0.87			950.00

TOWNSHIP OF FAIRFIELD
GENERAL CAPITAL FUND

IMPROVEMENT AUTHORIZATIONS

Number	Ordinance Date	Amount	Balance Dec. 31, 2012		2013 Authorizations	Expended	Expenditure Refund	Balance Dec. 31, 2013	
			Funded	Unfunded				Funded	Unfunded
<u>General Improvements</u>									
<u>Multi-Purpose:</u>									
13-15	8-12-13	\$ 14,000.00	\$	\$	\$ 14,000.00	\$ 12.17	\$	\$ 687.83	\$ 13,300.00
		330,000.00			330,000.00	55,601.84			274,398.16
		15,000.00			15,000.00	12,931.27			2,068.73
		65,000.00			95,000.00	53,939.57			41,060.43
		12,000.00			12,000.00	10.43		589.57	11,400.00
		52,000.00			52,000.00	557.70		2,042.30	49,400.00
<u>Local Improvements</u>									
02-12	8-26-02	375,000.00						46,484.90	
05-12	6-27-05	134,000.00		15,643.35		1,013.49		14,629.86	
07-14	7-31-07	37,000.00		557.90		36.15		521.75	
			\$ 71,776.24	\$ 1,971,565.74	\$ 604,000.00	\$ 1,009,842.74	\$ 3,347.50	\$ 784,866.58	\$ 855,980.16

c. Acquisitions of Fence at Mill Street Water Tower and Belgian
Blocks for Parking Lot for The Department of Public Works

d. Various Road Improvements

e. Acquisition of Server and Accessories for the Finance Department

f. Various Acquisitions and Improvements for the Fire Department

g. Acquisition of Football Blocking Sleds for the Recreation Department

h. Various Acquisitions of Equipment for the Police Department

Curbing - Various Locations

Curbing - Various Locations

Curbing - Various Locations

GENERAL CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

N/A

		Debit	Credit
Balance January 1, 2013	80030-01	xxxxxxxxxxxxxxxxxx	
Received from 2013 Budget Appropriation *	80030-02	xxxxxxxxxxxxxxxxxx	
Received from 2013 Emergency Appropriation *	80030-03	xxxxxxxxxxxxxxxxxx	
Appropriated to Finance Improvement Authorizations	80030-04		xxxxxxxxxxxxxxxxxx
			xxxxxxxxxxxxxxxxxx
Balance December 31, 2013	80030-05		xxxxxxxxxxxxxxxxxx

* The full amount of the 2013 appropriation should be transferred to this account unless the balance of the appropriation is permitted to lapse.

CAPITAL IMPROVEMENTS AUTHORIZED IN 2013 AND DOWN PAYMENTS (N.J.S. 40A:2-11)

GENERAL CAPITAL FUND ONLY

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2013 or Prior Years
Ord. #13-15 Multi-Purpose	604,000.00	573,800.00	30,200.00	30,200.00
Total	604,000.00	573,800.00	30,200.00	30,200.00

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

GENERAL CAPITAL FUND

STATEMENT OF CAPITAL SURPLUS

YEAR - 2013

		Debit	Credit
Balance January 1, 2013	80029-01	xxxxxxxxxxxxxxxxxxxx	96,051.45
Premium on Sale of Bonds		xxxxxxxxxxxxxxxxxxxx	106,320.00
Premium on Sale of Notes		xxxxxxxxxxxxxxxxxxxx	14,606.93
Funded Improvement Authorizations Cancelled			
Appropriated to Finance Improvement Authorizations	80029-02		xxxxxxxxxxxxxxxxxxxx
Appropriated to 2013 Budget Revenue	80029-03		xxxxxxxxxxxxxxxxxxxx
Balance December 31, 2013	80029-04	216,978.38	xxxxxxxxxxxxxxxxxxxx
		216,978.38	216,978.38

BONDS ISSUED WITH A COVENANT OR COVENANTS

			N/A
1. Amount of Serial Bonds Issued Under Provisions of Chapter 233, P.L. 1944, Chapter 268, P.L. 1944, Chapter 428, P.L. 1943 or Chapter 77, Article VI-A, P.L. 1945, with Covenant or Covenants; Outstanding December 31, 2013			\$ _____
2. Amount of Cash in Special Trust Fund as of December 31, 2013 (Note A)			\$ _____
3. Amount of Bonds Issued Under Item 1 Maturing in 2014		\$ _____	
4. Amount of Interest on Bonds with a Covenant - 2014 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 2014 appropriation column.

MUNICIPALITIES ONLY

IMPORTANT!!

This Sheet Must Be Completely Filled in or the Statement Will Be Considered Incomplete

(N.J.S.A. 52:27BB-55 as Amended by Chap. 211, P.L. 1981)

A.

- 1. Total Tax Levy for the Year 2013 was \$ 51,168,382.84
- 2. Amount of Item 1 Collected in 2013 (*) \$ 50,502,224.23
- 3. Seventy (70) percent of Item 1 \$ 35,817,867.99

(*) Including prepayments and overpayments applied

B.

- 1. Did any maturities of bonded obligations or notes fall due during the year 2013?

Answer YES or NO: Yes

- 2. Have payments been made for all bonded obligations or notes due on or before December 31, 2013?

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 2014 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 2012 \$ _____
- 2. 4% of 2012 Tax Levy for all purposes:
 - Levy -- \$ _____ = \$ _____
- 3. Cash Deficit 2013 \$ _____
- 4. 4% of 2013 Tax Levy for all purposes:
 - Levy -- \$ _____ = \$ _____

E.

	<u>Unpaid</u>	<u>2012</u>	<u>2013</u>	<u>Total</u>
1. State Taxes	\$ _____	\$ _____	\$ _____	\$ _____
2. County Taxes	\$ _____	\$ _____	\$ _____	\$ _____
3. Amount due Special Districts	\$ _____	\$ _____	\$ _____	\$ _____
4. Amounts due School Districts for Local School Tax	\$ _____	\$ _____	\$ _____	\$ _____

SHEETS 40 to 68, INCLUSIVE, PERTAIN TO

UTILITIES ONLY

Note:

If no "utility fund" existed on the books of account and if no utility was owned and operated by the municipality during the year 2013, please observe instructions of Sheet 2.

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

N/A

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2012	RECEIPTS				Disbursements	Balance Dec. 31, 2013
		Assessments and Liens	Operating Budget				
Assessment Serial Bond Issues:	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Assessment Bond Anticipation Note Issues:	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Other Liabilities							
Trust Surplus							
Less Assets "Unfinanced" *	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Totals							

* Show as red figure

STATEMENT OF WATER UTILITY BUDGET - 2013

Source	Budget	Received in Cash	Excess or Deficit *
Operating Surplus Anticipated 91301-	41,900.00	41,900.00	
Operating Surplus Anticipated with Consent of Director of Local Govt. Services 91302-			
Rents 91303-	1,911,000.00	1,908,042.99	(2,957.01)
Fire Hydrant Service 91304-			
Miscellaneous 91305-	52,000.00	56,507.55	4,507.55
Additional Rents			
Added by N.J.S. 40A:4-87: (List)	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
Subtotal	2,004,900.00	2,006,450.54	1,550.54
Deficit (General Budget) ** 91306-			
	2,004,900.00	2,006,450.54	1,550.54

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

STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:	xxxxxxxxxxxxxxxx
Adopted Budget	2,004,900.00
Added by N.J.S. 40A:4-87	
Emergency	
Total Appropriations	2,004,900.00
Add: Overexpenditures (See Footnote)	
Total Appropriations and Overexpenditures	2,004,900.00
Deduct Expenditures:	
Paid or Charged	1,697,933.34
Reserved	298,179.18
Surplus (General Budget)	
Total Expenditures	1,996,112.52
Unexpended Balance Canceled (See Footnote)	8,787.48

FOOTNOTES:

RE: OVEREXPENDITURES:

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

RE: UNEXPENDED BALANCES CANCELED:

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

STATEMENT OF 2013 OPERATION WATER UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2013 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)")		
Miscellaneous Revenue Not Anticipated		
2012 Appropriation Reserves Canceled *		
Total Revenue Realized		
Expenditures:	XXXXXXXXXXXXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXXXXXXXXXXXX	
Paid or Charged		
Reserved		
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Overexpenditure of Appropriation Reserves		
Total Expenditures		
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		
Excess		
Budget Appropriation - Surplus (General Budget) **		
Remainder =	Balance of "Results of 2013 Operation" ("Excess in	
Deficit		
Anticipated Revenue - Deficit (General Budget) **		
Remainder =	Balance of "Results of 2013 Operation" ("Operating	

SECTION 2:

The following Item of "2012 Appropriation Reserves Canceled in 2013 " Is Due to the Current Fund TO THE EXTENT OF the amount Received and Due from the General Budget of 2012 for an Anticipated Deficit in the Water Utility for 2012:

2012 Appropriation Reserves Canceled in 2013	176,581.64	
Less: Anticipated Deficit in 2012 Budget - Amount Received and Due from Current Fund - If none, enter "None"	None	
* Excess (Revenue Realized)		176,581.64

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

RESULTS OF 2013 OPERATIONS - WATER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXXXXXXXXXXXXXX	1,550.54
Unexpended Balances of Appropriations	XXXXXXXXXXXXXXXXXXXX	8,787.48
Miscellaneous Revenue Not Anticipated	XXXXXXXXXXXXXXXXXXXX	
Unexpended Balances of 2012 Appropriation Reserves *	XXXXXXXXXXXXXXXXXXXX	176,581.64
Deficit in Anticipated Revenues		XXXXXXXXXXXXXXXXXXXX
Prior Year Revenue Refunds		XXXXXXXXXXXXXXXXXXXX
Operating Deficit - to Trial Balance		
Excess in Operations - to Operating Surplus	186,919.66	XXXXXXXXXXXXXXXXXXXX
* See <u>restriction</u> in amount on Sheet 45, SECTION 2	186,919.66	186,919.66

OPERATING SURPLUS - WATER UTILITY

	Debit	Credit
Balance January 1, 2013	XXXXXXXXXXXXXXXXXXXX	340,163.52
Excess in Results of 2013 Operations	XXXXXXXXXXXXXXXXXXXX	186,919.66
Amount Appropriated in 2013 Budget - Cash	41,900.00	XXXXXXXXXXXXXXXXXXXX
Amount Appropriated in 2013 Budget with Prior Written Consent of Director of Local Government Services		XXXXXXXXXXXXXXXXXXXX
Balance December 31, 2013	485,183.18	XXXXXXXXXXXXXXXXXXXX
	527,083.18	527,083.18

**ANALYSIS OF BALANCE DECEMBER 31, 2013
(FROM WATER UTILITY - TRIAL BALANCE)**

Cash	1,050,196.45
Investments	70,498.35
Interfund Accounts Receivable	78,346.91
Subtotal	1,199,041.71
Deduct Cash Liabilities Marked with "C" on Trial Balance	713,858.53
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	485,183.18
Other Assets Pledged to Operating Surplus *	
Deferred Charges #	
Operating Deficit #	
Total Other Assets	
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2014 BUDGET.	485,183.18

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

SCHEDULE OF WATER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2012		\$ <u>90,683.92</u>
Increased by:		
Water Rents Levied		\$ <u>2,344,448.15</u>
Decreased by:		
Collections	\$ <u>1,901,098.42</u>	
Overpayments applied	\$ <u>6,789.84</u>	
Transfer to Water Liens	\$ <u>871.00</u>	
Other	\$ _____	
		\$ <u>1,908,759.26</u>
Balance December 31, 2013		\$ <u><u>526,372.81</u></u>

SCHEDULE OF WATER UTILITY LIENS

Balance December 31, 2012		\$ <u>154.73</u>
Increased by:		
Transfers from Accounts Receivable	\$ <u>871.00</u>	
Penalties and Costs	\$ <u>5.23</u>	
Other	\$ _____	
		\$ <u>876.23</u>
Decreased by:		
Collections	\$ <u>154.73</u>	
Other	\$ _____	
		\$ <u>154.73</u>
Balance December 31, 2013		\$ <u><u>876.23</u></u>

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

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

<u>Caused By</u>	N/A			
	<u>Amount Dec. 31, 2012 Per Audit Report</u>	<u>Amount in 2013 Budget</u>	<u>Amount Resulting from 2013</u>	<u>Balance as at Dec. 31, 2013</u>
1. Emergency Authorization	\$ _____	\$ _____	\$ _____	\$ _____
2. _____	\$ _____	\$ _____	\$ _____	\$ _____
3. _____	\$ _____	\$ _____	\$ _____	\$ _____
4. _____	\$ _____	\$ _____	\$ _____	\$ _____
5. _____	\$ _____	\$ _____	\$ _____	\$ _____
6. _____	\$ _____	\$ _____	\$ _____	\$ _____
7. _____	\$ _____	\$ _____	\$ _____	\$ _____
8. _____	\$ _____	\$ _____	\$ _____	\$ _____
9. _____	\$ _____	\$ _____	\$ _____	\$ _____
10. _____	\$ _____	\$ _____	\$ _____	\$ _____

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

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

N/A

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

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

N/A

<u>In favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	<u>Appropriated for in Budget of Year 2014</u>
1. _____	_____	_____	\$ _____	_____
2. _____	_____	_____	\$ _____	_____
3. _____	_____	_____	\$ _____	_____
4. _____	_____	_____	\$ _____	_____

SCHEDULE OF BONDS ISSUED AND OUTSTANDING AND 2014 DEBT SERVICE FOR BONDS

WATER UTILITY ASSESSMENT BONDS

	Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	xxxxxxxxxxxxxxxxxxxx		
Issued	xxxxxxxxxxxxxxxxxxxx		
Paid		xxxxxxxxxxxxxxxxxxxx	
Outstanding December 31, 2013		xxxxxxxxxxxxxxxxxxxx	
2014 Bond Maturities - Assessment Bonds			\$
2014 Interest on Bonds *		\$	
WATER UTILITY CAPITAL BONDS			
Outstanding January 1, 2013	xxxxxxxxxxxxxxxxxxxx	359,000.00	
Issued	xxxxxxxxxxxxxxxxxxxx	758,000.00	
Paid	112,000.00	xxxxxxxxxxxxxxxxxxxx	
Serial Bonds Defeased			
Outstanding December 31, 2013	1,005,000.00	xxxxxxxxxxxxxxxxxxxx	
	1,117,000.00	1,117,000.00	
2014 Bond Maturities - Capital Bonds			\$ 129,000.00
2014 Interest on Bonds *		\$ 28,307.57	

INTEREST ON BONDS - WATER UTILITY BUDGET

2014 Interest on Bonds (* Items)	\$ 28,307.57	
Less: Interest Accrued to 12/31/13 (Trial Balance)	6,857.09	
Subtotal	\$ 21,450.48	
Add: Interest to be Accrued as of 12/31/14	\$ 10,678.00	
Required Appropriation 2014		\$ 32,128.48

LIST OF BONDS ISSUED DURING 2013

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate
Water Utility Bonds	20,000.00	758,000.00	8/20/2013	Various
Total	20,000.00	758,000.00		

SCHEDULE OF BONDS ISSUED AND OUTSTANDING AND 2014 DEBT SERVICE FOR BONDS

WATER UTILITY LOAN

N/A

	Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	XXXXXXXXXXXXXXXXXX		
Issued	XXXXXXXXXXXXXXXXXX		
Paid		XXXXXXXXXXXXXXXXXX	
Outstanding December 31, 2013		XXXXXXXXXXXXXXXXXX	
2014 Loan Maturities			\$
2014 Interest on Loans *		\$	
WATER UTILITY <u> </u> LOAN			
Outstanding January 1, 2013	XXXXXXXXXXXXXXXXXX		
Issued	XXXXXXXXXXXXXXXXXX		
Paid		XXXXXXXXXXXXXXXXXX	
Outstanding December 31, 2013		XXXXXXXXXXXXXXXXXX	
2014 Loan Maturities			\$
2014 Interest on Loans *		\$	

INTEREST ON LOANS - WATER UTILITY BUDGET

2014 Interest on Loans (* Items)	\$	
Less: Interest Accrued to 12/31/13 (Trial Balance)	\$	
Subtotal	\$	
Add: Interest to be Accrued as of 12/31/14	\$	
Required Appropriation 2014		\$

LIST OF LOANS ISSUED DURING 2013

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				

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

	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2013	Date of Maturity	Rate of Interest	2014 Budget Requirement		Interest Computed to (Insert Date)
							For Principal	For Interest **	
1.	Purchase of Equipment #2012-11	736,250.00	12-13-12	185,250.00	12/11/2014	0.69%		1,278.23	12/11/2014
2.									
3.									
4.									
5.									
6.									
7.									
8.									
9.									
10.	Total	736,250.00	xxxxxxxxxxxx	185,250.00	xxxxxxxxxxxx	xxxxxxxxxxxx		1,278.23	

INTEREST ON NOTES - WATER UTILITY BUDGET	
2014 Interest on Notes	\$ 1,278.23
Less: Interest Accrued to 12/31/13 (Trial Balance)	\$ 66.54
Subtotal	\$ 1,211.69
Add: Interest to be Accrued as of 12/31/14	\$ 97.77
Required Appropriation 2014	\$ 1,309.46

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 2011 or prior require one legal payable installment to be budgeted if it is contemplated that such notes will be renewed in 2014 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)

DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

N/A

	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2013	Date of Maturity	Rate of Interest	2014 Budget Requirement		Interest Computed to (Insert Date)
							For Principal	For Interest **	
1.									
2.									
3.									
4.									
5.									
6.									
7.									
8.									
9.									
10.									
11.									
12.									
13.									
14.									
15.									
	Total								

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

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

Utility Assessment Notes with an original date of issue of December 31, 2011 or prior must be appropriated in full in the 2014 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 UTILITY CAPITAL LEASE PROGRAM OBLIGATIONS

N/A

	Purpose	Amount of Lease Obligation Outstanding Dec. 31, 2013	2014 Budget Requirement	
			For Principal	For Interest/Fees
1.				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				
11.				
12.				
13.				
14.				
Total				

80051-01 80051-02

(Do not crowd - add additional sheets)

TOWNSHIP OF FAIRFIELD
WATER UTILITY

IMPROVEMENT AUTHORIZATIONS

	Ordinance Date	Amount	Balance Dec. 31, 2012		Balance Dec. 31, 2013	
			Funded	Unfunded	Funded	Unfunded
<u>General Improvements</u>						
Various Improvements to the Water System	00-16	\$ 57,500.00	\$ 11,318.32	\$	\$ 11,318.32	\$
Various Improvements to the Water System	02-10	21,500.00	263.45		263.45	
Various Improvements to the Water System	04-08	91,000.00		26,457.02	1,469.20	
Various Improvements to the Water System	05-09	63,000.00		8,571.80	476.00	
Various Improvements to the Water System	06-04	30,000.00		232.82	12.92	
Various Improvements to the Water System	06-17	710,000.00		63,221.53	3,510.79	
Acquisition of Equipment for the Water System	07-16	36,000.00		6,311.48	350.50	
Acquisition of Equipment for the Water System	08-17	33,000.00		1,018.32	56.55	350.00
Acquisition of Equipment for the Water System	11-16	40,000.00		9,438.08	524.12	
Acquisition of Equipment for the Water System	12-11	195,000.00		194,420.72	154,503.25	39,917.47
			<u>\$ 11,581.77</u>	<u>\$ 309,671.77</u>	<u>\$ 120,082.74</u>	<u>\$ 40,267.47</u>

WATER UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance January 1, 2013	XXXXXXXXXXXXXXXXXXXX	552.00
Received from 2013 Budget Appropriation *	XXXXXXXXXXXXXXXXXXXX	
	XXXXXXXXXXXXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXXXXXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXXXX
Balance December 31, 2013	552.00	XXXXXXXXXXXXXXXXXXXX
	552.00	552.00

WATER UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit	Credit
		N/A
Balance January 1, 2013	XXXXXXXXXXXXXXXXXXXX	
Received from 2013 Budget Appropriation *	XXXXXXXXXXXXXXXXXXXX	
Received from 2013 Emergency Appropriation *	XXXXXXXXXXXXXXXXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXXXX
Balance December 31, 2013		XXXXXXXXXXXXXXXXXXXX

* The full amount of the 2013 budget appropriation should be transferred to this account unless the balance of the appropriation is permitted to lapse.

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

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2012	RECEIPTS				Transfers	Disbursements	Balance Dec. 31, 2013
		Assessments and Liens	Operating Budget	Interest on Assessments	Other			
Assessment Serial Bond Issues:	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Assessment Bond Anticipation Note Issues:	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Due to Assessment Trust Fund	9,698.94							9,698.94
Due from Current Fund	(13,698.00)							(13,698.00)
Due to Trust Assessment Fund								
Due to Sewer Operating Fund	15,261.39				15.55			15,276.94
Other Liabilities								
Trust Surplus	52,122.46							52,122.46
Less Assets "Unfinanced" *	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Totals	63,384.79				15.55			63,400.34

* Show as red figure

STATEMENT OF SEWER UTILITY BUDGET - 2013

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit *
Operating Surplus Anticipated 01			
Operating Surplus Anticipated with Consent of Director of Local Govt. Services 02			
Rents	4,326,280.00	4,591,586.24	265,306.24
Miscellaneous	10,000.00	62,949.44	52,949.44
Interest on Investments	1,000.00	1,369.64	369.64
Added by N.J.S. 40A:4-87: (List)	xxxxxxxxxxxxxxx	xxxxxxxxxxxxxxx	xxxxxxxxxxxxxxx
Sewer Capital Fund Balance			
Additional Rents			
Sewer Assessment Trust Fund Balance			
Subtotal	4,337,280.00	4,655,905.32	318,625.32
Deficit (General Budget) ** 06			
	4,337,280.00	4,655,905.32	318,625.32

** Amount in "Received in Cash" column for "Deficit (General Budget)" and amount expended for "Surplus (General Budget)" must agree with amount shown for items on Sheet 59.

STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:	xxxxxxxxxxxxxxx
Adopted Budget	4,337,280.00
Added by N.J.S. 40A:4-87	
Emergency	
Total Appropriations	4,337,280.00
Add: Overexpenditures (See Footnote)	
Total Appropriations and Overexpenditures	4,337,280.00
Deduct Expenditures:	
Paid or Charged	3,990,215.29
Reserved	145,045.15
Surplus (General Budget) **	200,000.00
Total Expenditures	4,335,260.44
Unexpended Balance Canceled (See Footnote)	2,019.56

FOOTNOTES:

RE: OVEREXPENDITURES:

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

RE: UNEXPENDED BALANCES CANCELED:

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

STATEMENT OF SWIMMING POOL UTILITY BUDGET - 2013

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit *
Operating Surplus Anticipated 01	62,000.00	62,000.00	
Operating Surplus Anticipated with Consent of Director of Local Govt. Services 02			
Membership Fees	173,000.00	159,787.30	(13,212.70)
Added by N.J.S. 40A:4-87: (List)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Additional Pool Membership Fees			
Pool Capital Surplus			
Subtotal	235,000.00	221,787.30	(13,212.70)
Deficit (General Budget) ** 06			
	235,000.00	221,787.30	(13,212.70)

** Amount in "Received in Cash" column for "Deficit (General Budget)" and amount expended for "Surplus (General Budget)" must agree with amount shown for items on Sheet 59.

STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:	XXXXXXXXXXXXXXXXXX
Adopted Budget	235,000.00
Added by N.J.S. 40A:4-87	
Emergency	
Total Appropriations	235,000.00
Add: Overexpenditures (See Footnote)	
Total Appropriations and Overexpenditures	235,000.00
Deduct Expenditures:	
Paid or Charged	205,855.77
Reserved	27,719.07
Surplus (General Budget) **	
Total Expenditures	233,574.84
Unexpended Balance Canceled (See Footnote)	1,425.16

FOOTNOTES:

RE: OVEREXPENDITURES:

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

RE: UNEXPENDED BALANCES CANCELED:

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

STATEMENT OF 2013 OPERATION SEWER UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2013 Sewer Utility Budget contained either an item of revenue "Deficit (General Budget)" or an item of appropriation "Surplus (General Budget)".

Section 2 should be filled out in every case:

SECTION 1:

Revenue Realized:	XXXXXXXXXXXXXXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")	4,655,905.32	
Miscellaneous Revenue Not Anticipated		
2012 Appropriation Reserves Canceled * (Excess Revenue Realized)	134,576.85	
Total Revenue Realized		4,790,482.17
Expenditures:	XXXXXXXXXXXXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXXXXXXXXXXXX	
Paid or Charged	3,990,215.29	
Reserved	145,045.15	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Overexpenditure of Appropriation Reserves		
Total Expenditures	4,135,260.44	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		4,135,260.44
Excess		655,221.73
Budget Appropriation - Surplus (General Budget) **	200,000.00	
Remainder = Balance of "Results of 2013 Operation" Operations - Sheet 60) ("Excess in	455,221.73	
Deficit		
Anticipated Revenue - Deficit (General Budget) **		
Remainder = Balance of "Results of 2013 Operation" to Trial Balance" - Sheet 60) ("Operating Deficit -		

SECTION 2:

The following Item of "2012 Appropriation Reserves Canceled in 2013 " Is Due to the Current Fund TO THE EXTENT OF the amount Received and Due from the General Budget of 2012 for an Anticipated Deficit in the Sewer Utility for 2012:

2012 Appropriation Reserves Canceled in 2013	134,576.85	
Less: Anticipated Deficit in 2012 Budget - Amount Received and Due from Current Fund - If none, enter "None"	None	
* Excess (Revenue Realized)		134,576.85

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

RESULTS OF 2013 OPERATIONS - SEWER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXXXXXXXXXXXXXX	318,625.32
Unexpended Balances of Appropriations	XXXXXXXXXXXXXXXXXXXX	2,019.56
Miscellaneous Revenue Not Anticipated	XXXXXXXXXXXXXXXXXXXX	
Unexpended Balances of 2012 Appropriation Reserves *	XXXXXXXXXXXXXXXXXXXX	134,576.85
Deficit in Anticipated Revenues		XXXXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXXXXXXXXXXXXXX	
Excess in Operations - to Operating Surplus	455,221.73	XXXXXXXXXXXXXXXXXXXX
* See restriction in amount on Sheet 59, SECTION 2	455,221.73	455,221.73

OPERATING SURPLUS - SEWER UTILITY

	Debit	Credit
Balance January 1, 2013	XXXXXXXXXXXXXXXXXXXX	1,364,930.03
Excess in Results of 2013 Operations	XXXXXXXXXXXXXXXXXXXX	455,221.73
Amount Appropriated in 2013 Budget - Cash		XXXXXXXXXXXXXXXXXXXX
Amount Appropriated in 2013 Budget with Prior Written Consent of Director of Local Government Services		XXXXXXXXXXXXXXXXXXXX
Balance December 31, 2013	1,820,151.76	XXXXXXXXXXXXXXXXXXXX
	1,820,151.76	1,820,151.76

**ANALYSIS OF BALANCE DECEMBER 31, 2013
(FROM SEWER UTILITY - TRIAL BALANCE)**

Cash	1,819,233.47
Investments	1,103.56
Interfund Accounts Receivable	186,456.68
Subtotal	2,006,793.71
Deduct Cash Liabilities Marked with "C" on Trial Balance	186,641.95
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	1,820,151.76
* Other Assets Pledged to Operating Surplus	
Deferred Charges #	
Operating Deficit #	
Total Other Assets	
	1,820,151.76

MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2014 BUDGET.

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

RESULTS OF 2013 OPERATIONS - SWIMMING POOL UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXXXXXXXXXXXXXX	
Unexpended Balances of Appropriations	XXXXXXXXXXXXXXXXXXXX	1,425.16
Miscellaneous Revenue Not Anticipated	XXXXXXXXXXXXXXXXXXXX	42,357.52
Unexpended Balances of 2012 Appropriation Reserves *	XXXXXXXXXXXXXXXXXXXX	7,796.64
Encumbrance Payable Canceled		
Deficit in Anticipated Revenues	13,212.70	XXXXXXXXXXXXXXXXXXXX
Refunds of Prior Year Revenues		XXXXXXXXXXXXXXXXXXXX
Operating Deficit - to Trial Balance		
Excess in Operations - to Operating Surplus	38,366.62	XXXXXXXXXXXXXXXXXXXX
* See restriction in amount on Sheet 59, SECTION 2	51,579.32	51,579.32

OPERATING SURPLUS - SWIMMING POOL UTILITY

	Debit	Credit
Balance January 1, 2013	XXXXXXXXXXXXXXXXXXXX	94,755.81
Excess in Results of 2013 Operations	XXXXXXXXXXXXXXXXXXXX	38,366.62
Amount Appropriated in 2013 Budget - Cash	62,000.00	XXXXXXXXXXXXXXXXXXXX
Amount Appropriated in 2013 Budget with Prior Written Consent of Director of Local Government Services		XXXXXXXXXXXXXXXXXXXX
Anticipated as Revenue in Current Fund Budget		
Balance December 31, 2013	71,122.43	XXXXXXXXXXXXXXXXXXXX
	133,122.43	133,122.43

ANALYSIS OF BALANCE DECEMBER 31, 2013 (FROM SWIMMING POOL UTILITY - TRIAL BALANCE)

Cash		31,693.58
Investments		551.98
Interfund Accounts Receivable		69,506.78
Subtotal		101,752.34
Deduct Cash Liabilities Marked with "C" on Trial Balance		30,629.91
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		71,122.43
* Other Assets Pledged to Operating Surplus		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		
		71,122.43

MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2014 BUDGET.

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

SCHEDULE OF SEWER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2012		\$ <u>201,104.49</u>
Increased by:		
Sewer Rents Levied		\$ <u>5,754,498.20</u>
Decreased by:		
Collections	\$ <u>4,540,647.63</u>	
Overpayments applied	\$ <u>50,938.61</u>	
Transfer to Sewer Liens	\$ <u>3,210.57</u>	
Other	\$ _____	
		\$ <u>4,594,796.81</u>
Balance December 31, 2013		\$ <u><u>1,360,805.88</u></u>

SCHEDULE OF SEWER LIENS

Balance December 31, 2012		\$ _____
Increased by:		
Transfers from Accounts Receivable	\$ <u>3,210.57</u>	
Interest and Costs	\$ <u>35.02</u>	
Other	\$ _____	
		\$ <u>3,245.59</u>
Decreased by:		
Collections	\$ _____	
Other	\$ _____	
		\$ _____
Balance December 31, 2013		\$ <u><u>3,245.59</u></u>

**DEFERRED CHARGES
- MANDATORY CHARGES ONLY -
SEWER UTILITY FUND**

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

<u>Caused By</u>	<u>Amount Dec. 31, 2012 Per Audit Report</u>	<u>Amount in 2013 Budget</u>	<u>Amount Resulting from 2013</u>	<u>N/A Balance as at Dec. 31, 2013</u>
1. Emergency Authorization - *	\$ _____	\$ _____	\$ _____	\$ _____
2. _____	\$ _____	\$ _____	\$ _____	\$ _____
3. _____	\$ _____	\$ _____	\$ _____	\$ _____
4. _____	\$ _____	\$ _____	\$ _____	\$ _____
5. _____	\$ _____	\$ _____	\$ _____	\$ _____
6. _____	\$ _____	\$ _____	\$ _____	\$ _____
7. _____	\$ _____	\$ _____	\$ _____	\$ _____
8. _____	\$ _____	\$ _____	\$ _____	\$ _____
9. _____	\$ _____	\$ _____	\$ _____	\$ _____
10. _____	\$ _____	\$ _____	\$ _____	\$ _____

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

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

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

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

<u>In favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	<u>N/A Appropriated for in Budget of Year 2014</u>
1. _____	_____	_____	\$ _____	_____
2. _____	_____	_____	\$ _____	_____
3. _____	_____	_____	\$ _____	_____
4. _____	_____	_____	\$ _____	_____

**DEFERRED CHARGES
- MANDATORY CHARGES ONLY -
SWIMMING POOL UTILITY FUND**

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

<u>Caused By</u>	<u>Amount Dec. 31, 2012 Per Audit Report</u>	<u>Amount in 2013 Budget</u>	<u>Amount Resulting from 2013</u>	<u>N/A Balance as at Dec. 31, 2013</u>
1. Emergency Authorization - *	\$ _____	\$ _____	\$ _____	\$ _____
2. _____	_____	_____	\$ _____	\$ _____
3. _____	\$ _____	\$ _____	\$ _____	\$ _____
4. _____	\$ _____	\$ _____	\$ _____	\$ _____
5. _____	\$ _____	\$ _____	\$ _____	\$ _____
6. _____	\$ _____	\$ _____	\$ _____	\$ _____
7. _____	\$ _____	\$ _____	\$ _____	\$ _____
8. _____	\$ _____	\$ _____	\$ _____	\$ _____
9. _____	\$ _____	\$ _____	\$ _____	\$ _____
10. _____	\$ _____	\$ _____	\$ _____	\$ _____

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

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

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

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

<u>In favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	<u>N/A Appropriated for in Budget of Year 2014</u>
1. _____	_____	_____	\$ _____	_____
2. _____	_____	_____	\$ _____	_____
3. _____	_____	_____	\$ _____	_____
4. _____	_____	_____	\$ _____	_____

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2014 DEBT SERVICE FOR BONDS
SEWER UTILITY ASSESSMENT BONDS**

	Debit	Credit	N/A 2014 Debt Service
Outstanding January 1, 2013	XXXXXXXXXXXXXXXXXX		
Issued	XXXXXXXXXXXXXXXXXX		
Paid		XXXXXXXXXXXXXXXXXX	
Outstanding December 31, 2013		XXXXXXXXXXXXXXXXXX	
2014 Bond Maturities - Assessment Bonds			\$
2014 Interest on Bonds *		\$	

SEWER UTILITY CAPITAL BONDS

Outstanding January 1, 2013	XXXXXXXXXXXXXXXXXX	654,000.00	
Issued	XXXXXXXXXXXXXXXXXX		
Paid	88,000.00	XXXXXXXXXXXXXXXXXX	
Outstanding December 31, 2013	566,000.00	XXXXXXXXXXXXXXXXXX	
	654,000.00	654,000.00	
2014 Bond Maturities - Capital Bonds			\$ 86,000.00
2014 Interest on Bonds *		\$ 16,423.25	

INTEREST ON BONDS - SEWER UTILITY BUDGET

2014 Interest on Bonds (* Items)	\$ 16,423.25	
Less: Interest Accrued to 12/31/13 (Trial Balance)	\$ 7,852.73	
Subtotal	\$ 8,570.52	
Add: Interest to be Accrued as of 12/31/14	\$ 6,969.31	
Required Appropriation 2014		\$ 15,539.83

LIST OF BONDS ISSUED DURING 2013

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				

SCHEDULE OF BONDS ISSUED AND OUTSTANDING AND 2014 DEBT SERVICE FOR BONDS

SWIMMING POOL UTILITY _____ BONDS

N/A

	Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	XXXXXXXXXXXXXXXXXX		
Issued	XXXXXXXXXXXXXXXXXX		
Paid		XXXXXXXXXXXXXXXXXX	
Outstanding December 31, 2013		XXXXXXXXXXXXXXXXXX	
2014 Bond Maturities - Assessment Bonds			\$
2014 Interest on Bonds *		\$	
SWIMMING POOL UTILITY CAPITAL BONDS			
Outstanding January 1, 2013	XXXXXXXXXXXXXXXXXX	117,000.00	
Issued	XXXXXXXXXXXXXXXXXX	58,000.00	
Paid	20,000.00	XXXXXXXXXXXXXXXXXX	
Serial Bonds Defeased			
Outstanding December 31, 2013	155,000.00	XXXXXXXXXXXXXXXXXX	
	175,000.00	175,000.00	
2014 Bond Maturities - Capital Bonds			\$ 30,000.00
2014 Interest on Bonds *		\$ 4,658.61	

INTEREST ON BONDS - SWIMMING POOL UTILITY BUDGET

2014 Interest on Bonds (* Items)	\$	4,658.61
Less: Interest Accrued to 12/31/13 (Trial Balance)	\$	2,015.84
Subtotal	\$	2,642.77
Add: Interest to be Accrued as of 12/31/14	\$	1,613.48
Required Appropriation 2014	\$	4,256.25

LIST OF BONDS ISSUED DURING 2013

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate
Swimming Pool Utility Bonds	10,000.00	58,000.00	8/20/2013	2.00%
Total	10,000.00	58,000.00		

SCHEDULE OF BONDS ISSUED AND OUTSTANDING AND 2014 DEBT SERVICE FOR BONDS

	SEWER UTILITY	LOAN	N/A
	Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	XXXXXXXXXXXXXXXXXX		
Issued	XXXXXXXXXXXXXXXXXX		
Paid		XXXXXXXXXXXXXXXXXX	
Outstanding December 31, 2013		XXXXXXXXXXXXXXXXXX	
2014 Loan Maturities - Assessment Bonds			\$
2014 Interest on Loans *			\$

	SEWER UTILITY	LOAN	
Outstanding January 1, 2013	XXXXXXXXXXXXXXXXXX		
Issued	XXXXXXXXXXXXXXXXXX		
Paid		XXXXXXXXXXXXXXXXXX	
Outstanding December 31, 2013		XXXXXXXXXXXXXXXXXX	
2014 Loan Maturities			\$
2014 Interest on Loans *			\$

INTEREST ON LOANS - SEWER UTILITY BUDGET		
2014 Interest on Loans (* Items)	\$	
Less: Interest Accrued to 12/31/2013 (Trial Balance)	\$	
Subtotal	\$	
Add: Interest to be Accrued as of 12/31/2014	\$	
Required Appropriation 2014		\$

LIST OF LOANS ISSUED DURING 2013				
Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				

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

	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2013	Date of Maturity	Rate of Interest	2014 Budget Requirement		Interest Computed to (Insert Date)
							For Principal	For Interest **	
1.	Acquisition of Various Items of Equipment for the Sewer								
2.	Utility System	250,000.00	12-12-13	250,000.00	12-11-14	0.690%		1,725.00	12-11-14
3.									
4.									
5.									
6.									
7.									
8.									
9.									
10.	Total	250,000.00		250,000.00				1,725.00	

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 2011 or prior require one legal payable installment to be budgeted if it is contemplated that such notes will be renewed in 2014 or written intent of permanent financing submitted.

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

INTEREST ON NOTES - SEWER UTILITY BUDGET	
2014 Interest on Notes	\$ 1,725.00
Less: Interest Accrued to 12/31/13 (Trial Balance)	\$ 89.79
Subtotal	\$ 1,635.21
Add: Interest to be Accrued as of 12/31/14	\$ 131.94
Required Appropriation - 2014	\$ 1,767.15

(Do not crowd - add additional sheets)

SCHEDULE OF SEWER UTILITY CAPITAL LEASE PROGRAM OBLIGATIONS

N/A

	Purpose	Amount of Lease Obligation Outstanding Dec. 31, 2013	2014 Budget Requirement	
			For Principal	For Interest/Fees
1.				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				
11.				
12.				
13.				
14.				
Total				

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(Do not crowd - add additional sheets)

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

N/A

	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2013	Date of Maturity	Rate of Interest	2014 Budget Requirement		Interest Computed to (Insert Date)
							For Principal	For Interest **	
1.									
2.									
3.									
4.									
5.									
6.									
7.									
8.									
9.									
10.									
	Total								

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

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

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

All notes with an original date of issue of 2011 or prior require one legal payable installment to be budgeted if it is contemplated that such notes will be renewed in 2014 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 - SWIMMING POOL UTILITY BUDGET	
2014 Interest on Notes	\$
Less: Interest Accrued to 12/31/13 (Trial Balance)	\$
Subtotal	\$
Add: Interest to be Accrued as of 12/31/14	\$
Required Appropriation - 2014	\$

(Do not crowd - add additional sheets)

SCHEDULE OF SWIMMING POOL UTILITY CAPITAL LEASE PROGRAM OBLIGATIONS

N/A

	Purpose	Amount of Lease Obligation Outstanding Dec. 31, 2013	2014 Budget Requirement	
			For Principal	For Interest/Fees
1.				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				
11.				
12.				
13.				
14.				
	Total			

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(Do not crowd - add additional sheets)

TOWNSHIP OF FAIRFIELD
SEWER UTILITY

IMPROVEMENT AUTHORIZATIONS

	<u>Number</u>	<u>Ordinance Date</u>	<u>Amount</u>	<u>Balance Dec. 31, 2012</u>		<u>2013 Authorizations</u>	<u>Expended</u>	<u>Balance Dec. 31, 2013</u>	
				<u>Funded</u>	<u>Unfunded</u>			<u>Funded</u>	<u>Unfunded</u>
<u>General Improvements</u>									
Various Sewer Utility Improvements	99-01	2-08-99	\$ 250,000.00	\$ 9,045.31	\$	\$	\$	\$ 9,045.31	\$
Various Improvements to the Sewer System	99-21	9-13-99	320,000.00	4,327.82				4,327.82	
Various Sewer Utility Improvements	01-13	9-10-01	13,100.00	3,042.42				3,042.42	
Various Improvements to the Sewer System	02-11	7-22-02	150,000.00	467.66				467.66	
Various Improvements to the Sewer System	04-10	7-26-04	26,000.00		805.60				805.60
Various Improvements to the Sewer System	06-05	2-13-06	35,000.00		27,850.06				27,850.06
Acquisition of Various Items for the Sewer System	08-18	12-29-08	90,000.00		65,194.00				65,194.00
Acquisition of Various Items of Equipment for the Sewer Utility System	13-14	12-12-13	250,000.00			250,000.00	1,037.50		248,962.50
				<u>\$ 16,883.21</u>	<u>\$ 93,849.66</u>	<u>\$ 250,000.00</u>	<u>\$ 1,037.50</u>	<u>\$ 16,883.21</u>	<u>\$ 342,812.16</u>

TOWNSHIP OF FAIRFIELD
SWIMMING POOL UTILITY

IMPROVEMENT AUTHORIZATIONS

	Ordinance Number	Amount	Balance Dec. 31, 2012		Balance Dec. 31, 2013	
			Funded	Unfunded	Funded	Unfunded
General Improvements						
Various Pool Improvements and Other Related Expenses	01-12	\$ 175,000.00	\$ 48,678.68	\$	\$ 48,678.68	\$
Various Pool Improvements and Other Related Expenses	04-09	73,000.00		37,006.78		37,006.78
Various Pool Improvements and Other Related Expenses	06-18	126,000.00		43,285.11	10,991.92	32,293.19
			\$ 48,678.68	\$ 80,291.89	\$ 10,991.92	\$ 69,299.97

SEWER UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance January 1, 2013	XXXXXXXXXXXXXXXXXXXX	38,530.00
Received from 2013 Budget Appropriation*	XXXXXXXXXXXXXXXXXXXX	
	XXXXXXXXXXXXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXXXXXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXXXX
Balance December 31, 2013	38,530.00	XXXXXXXXXXXXXXXXXXXX
	38,530.00	38,530.00

SEWER UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit	Credit
Balance January 1, 2013	XXXXXXXXXXXXXXXXXXXX	N/A
Received from 2013 Budget Appropriation*	XXXXXXXXXXXXXXXXXXXX	
Received from 2013 Emergency Appropriation*	XXXXXXXXXXXXXXXXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXXXX
Balance December 31, 2013		XXXXXXXXXXXXXXXXXXXX

* The full amount of the 2013 budget appropriation should be transferred to this account unless the balance of the appropriation is permitted to lapse.

SWIMMING POOL UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance January 1, 2013	XXXXXXXXXXXXXXXXXX	3,350.00
Received from 2013 Budget Appropriation*	XXXXXXXXXXXXXXXXXX	
	XXXXXXXXXXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXXXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXX
Balance December 31, 2013	3,350.00	XXXXXXXXXXXXXXXXXX
	3,350.00	3,350.00

SWIMMING POOL UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit	Credit
		N/A
Balance January 1, 2013	XXXXXXXXXXXXXXXXXX	
Received from 2013 Budget Appropriation*	XXXXXXXXXXXXXXXXXX	
Received from 2013 Emergency Appropriation*	XXXXXXXXXXXXXXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXX
Balance December 31, 2013		XXXXXXXXXXXXXXXXXX

* The full amount of the 2013 budget appropriation should be transferred to this account unless the balance of the appropriation is permitted to lapse.

INSTRUCTIONS IN PREPARATION OF ANNUAL FINANCIAL STATEMENT OF 2013

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

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

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

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UTILITIES ONLY

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