

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

POPULATION LAST CENSUS 7,987

NET VALUATION TAXABLE 2010 \$ 3,110,363,948

MUNICODE 0707

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

**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.**

**FILE COPY**

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

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. Faccone*  
Joseph J. Faccone  
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, 2010, completely in compliance with N.J.S. 40A:5-12, as amended. I also give complete assurances as to the veracity of required information included herein, needed prior to certification by the Director of Local Government Services, including the verification of cash balances as of December 31, 2010.

Signature *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  
Email jmccluskey@fairfieldnj.org

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.

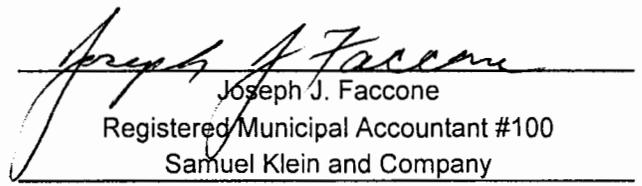
THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:

**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, 2010 and have applied certain agreed-upon procedures thereon as promulgated by the Division of Local Government Services, solely to assist the Chief Financial Officer in connection with the filing of the Annual Financial Statement for the year then ended as required by N.J.S. 40A:5-12, as amended.

Because the agreed-upon procedures do not constitute an examination of accounts made in accordance with generally accepted auditing standards, I do not express an opinion on any of the post-closing trial balances, related statements and analyses. In connection with the agreed-upon procedures, (~~except for circumstances as set forth below, no matters~~) or (no matters) [~~eliminate one~~] came to my attention that caused me to believe that the Annual Financial Statement for the year ended December 31, 2010 is not in substantial compliance with the requirements of the State of New Jersey, Department of Community Affairs, Division of Local Government Services. Had I performed additional procedures or had I made an examination of the financial statements in accordance with generally accepted auditing standards, other matters might have come to my attention that would have been reported to the governing body and the Division. This Annual Financial Statement relates only to the accounts and items prescribed by the Division and does not extend to the financial statements of the municipality/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. Faccone  
 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)

\_\_\_\_\_

jjfaccone@sklein-cpa.com  
 \_\_\_\_\_  
 (Email)

\_\_\_\_\_

973-624-6101  
 \_\_\_\_\_  
 (Fax Number)

Certified by me

this 29th day of March, 2011

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

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

Printed name: \_\_\_\_\_ Phillip Cheff \_\_\_\_\_

Signature: Phillip Cheff \_\_\_\_\_

Certificate #: \_\_\_\_\_ 004468 \_\_\_\_\_

Date: 4/14/10 \_\_\_\_\_

MUNICIPAL BUDGET LOCAL EXAMINATION QUALIFICATION CERTIFICATION  
BY  
CHIEF FINANCIAL OFFICER

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

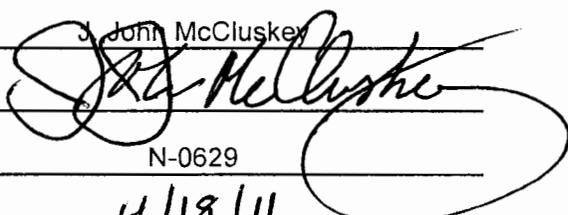
CERTIFICATION OF QUALIFYING MUNICIPALITY

1. The outstanding indebtedness of the previous fiscal year is **not in excess of 3.5%**;
2. All emergencies approved for the previous fiscal year **did not exceed 3%** of 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 "CAP" waiver per N.J.S.A. 40A:4-45.3ee.
10. The municipality will not apply for Transitional Aid for 2011.

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

Municipality: Fairfield

Chief Financial Officer: J. John McCluskey

Signature: 

Certificate #: N-0629

Date: 4/18/11

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: \_\_\_\_\_



**IMPORTANT!**  
**READ INSTRUCTIONS**

**INSTRUCTION**

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

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

**CERTIFICATION**

I hereby certify that there was no "utility fund" on the books of account and there was no utility owned and operated by the \_\_\_\_\_ of \_\_\_\_\_ County of \_\_\_\_\_ during the year 2010 and that sheets 40 to 68 are unnecessary.

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

Name \_\_\_\_\_

Title \_\_\_\_\_

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

**NOTE:**

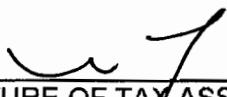
When removing the utility sheets, please be sure to refasten the "index" sheet (the last sheet in the statement) in order to provide a protective cover sheet to the back of the document.

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

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2011 and filed with the County Board of Taxation on January 10, 2011 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of \$ 3,087,558,937.

  
\_\_\_\_\_  
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, 2010

Title of Account	Debit	Credit
<u>Animal Control Trust Fund</u>		
Cash - Checking	9,790.92	
Due to Current Fund		6,396.74
Due to State of New Jersey		25.80
Reserve for Animal Control Trust Fund Expenditures		3,368.38
	9,790.92	9,790.92
<u>Assessment Trust Fund</u>		
Cash - Checking	65,866.58	
Assessments Receivable:		
Pledged	61,488.42	
Unpledged	361.48	
Assessment Liens:		
Pledged	1,603.71	
Unpledged	1,040.54	
Due from Sewer Assessment Trust Fund	9,698.94	
Prospectus Assessments Funded	115,690.95	
Amount to be Raised by Taxation:		
Funded by Assessment Bonds	3,145.14	
Funded by Cancelled Assessments	825.00	
Serial Bonds		196,000.00
Assessment Bond Anticipation Notes		54,145.00
Due to Current Fund		4,904.15
Reserve for Assessment Receivable		361.48
Reserve for Assessment Liens Receivable		1,040.54
Fund Balance		3,269.59
	259,720.76	259,720.76
<u>Developers' Escrow Trust Fund</u>		
Cash - Checking	681,717.30	
Due to Current Fund		21,295.21
Reserve for Escrow Deposits		660,422.09
	681,717.30	681,717.30

(Do not crowd - add additional sheets)

**MUNICIPAL PUBLIC DEFENDER  
CERTIFICATION**

Public Law 1998, C. 256

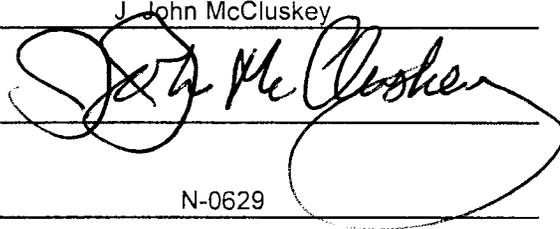
Municipal Public Defender Expended Prior Year 2009: .....	(1)	\$	7,206.50
		x	<u>25%</u>
	(2)	\$	1,801.63
Municipal Public Defender Trust Cash Balance December 31, 2010: .....	(3)	\$	1,100.50

Note: If the amount of money in a dedicated fund established pursuant to this section exceeds by more than 25% the amount which the municipality expended during the prior year providing the services of a municipal public defender, the amount in excess of the amount expended shall be forwarded to the Criminal Disposition and Review Collection Fund administered by the Victims of Crime Compensation Board (P. O. Box 084, Trenton, 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: 4/18/11

## Schedule of Trust Fund Deposits and Reserves

<u>Purpose</u>	<u>Amount Dec. 31, 2009 per Audit Report</u>	<u>Receipts</u>	<u>Disbursed</u>	<u>Balance as at Dec. 31, 2010</u>
1. <u>Security Deposits</u>	\$ 10,951.50	\$	\$	\$ 10,951.50
2. <u>Maintenance and Performance Deposits</u>	31,738.85			31,738.85
3. <u>Other Deposits</u>	17,879.48			17,879.48
4. <u>Van Ness Improvements</u>	1,566.70			1,566.70
5. <u>Municipal Alliance</u>	18,811.86	7,232.00	14,719.81	11,324.05
6. <u>Uniform Fire Safety Act</u>	14,439.58	2,620.00	7,280.72	9,778.86
7. <u>Public Defender Service Fees</u>	4,425.00	2,620.00	5,944.50	1,100.50
8. <u>Parking Offenses Adjudication Act</u>	1,010.06	16.00		1,026.06
9. <u>Law Enforcement Forfeiture Trust Fund</u>	8,431.68	6,287.71	49.71	14,669.68
10. <u>Housing Trust Fund</u>	467,541.17	72,323.57	95,109.97	444,754.77
11. <u>Detention Basin</u>	80,500.00			80,500.00
12. <u>Senior Citizen Trips</u>	386.58			386.58
13. _____				
14. _____				
15. _____				
16. _____				
17. _____				
18. _____				
19. _____				
20. _____				
21. _____				
22. _____				
23. _____				
24. _____				
25. _____				
26. _____				
27. _____				
28. _____				
29. _____				
30. _____				
<b>Totals</b>	<b>\$ 657,682.46</b>	<b>\$ 91,099.28</b>	<b>\$ 123,104.71</b>	<b>\$ 625,677.03</b>









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

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

<u>Checking Accounts</u>	<u>Number</u>	
<u>Current Fund</u>		
TD Bank	3453103645	1,275,875.02
TD Bank	3452885534	1,812,974.94
PNC Bank	8009678957	1,008,616.26
<u>General Trust Fund</u>		
TD Bank	3452885550	54,905.95
TD Bank	3451154870	469,568.14
TD Bank	4243537573	109.85
TD Bank	3450991442	256,985.45
TD Bank	3452885437	1,597.22
PNC Bank	8042366859	62,201.53
PNC Bank	8042365952	51,491.11
PNC Bank	8042365979	11,566.18
<u>Animal Control Trust Fund</u>		
TD Bank	3452885453	11,118.83
<u>Assessment Trust Fund</u>		
TD Bank	3452885445	65,866.58
<u>Developers' Escrow</u>		
TD Bank	0050098	681,717.30
<u>General Capital Fund</u>		
TD Bank	3453103653	786,593.55
<u>Water Operating Fund</u>		
TD Bank	3453103661	389,772.48
<u>Water Capital Fund</u>		
TD Bank	3453103688	5,094.66
<u>Sewer Operating Fund</u>		
TD Bank	3453103696	241,172.42
<u>Sewer Capital Fund</u>		
TD Bank	3453103718	1,048.90
<u>Sewer Assessments Fund</u>		
TD Bank	3453103726	10,566.90
PNC Bank	8042365987	52,758.36

.: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, 2010	2010 Budget Revenue Realized	Received		Balance Dec. 31, 2010
<i>State Grant Programs</i>					
New Jersey Department of Transportation Trust Fund:					
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
Municipal Alliance and Drug Abuse:					
Year 2010		56,000.00	8,562.01		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
Clean Communities Program		13,769.15	13,769.15		
Drunk Driving Enforcement Fund		22,797.55	22,797.55		
Child Passenger Safety Education	475.68				475.68
Body Armor Replacement Fund		5,179.43	5,179.43		
Municipal Alcohol Education/Rehabilitation Program		5,228.40	5,228.40		
Hazard Mitigation	55,725.00				55,725.00
Over the Limit, Under Arrest		4,675.00	4,675.00		
National Preparedness Directorate	13,462.00				13,462.00
Recycling Tonnage Grant		17,902.35	17,902.35		
Sub-Totals	226,444.22	125,551.88	78,113.89		273,882.21

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

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Grant	Balance Jan. 1, 2010	2010 Budget Revenue Realized	Received	Canceled	Balance Dec. 31, 2010
<i>State Grant Programs (Continued)</i>					
Comprehensive Traffic Safety Grant		19,000.00	18,925.00		75.00
<i>Federal Grant Programs</i>					
COPS Hiring Recovery Program		146,598.18	146,598.18		
Bulletproof Vest Program:					
Year 2007 Grant	2,075.75				2,075.75
<i>County Programs</i>					
Essex County Recreation and Open Space Trust Fund	211,905.74		78,813.12		133,092.62
<i>Private Grants</i>					
Police Donations		2,250.00	2,250.00		
<b>Totals</b>	<b>440,425.71</b>	<b>293,400.06</b>	<b>324,700.19</b>		<b>409,125.58</b>

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

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Grant	Balance Jan. 1, 2010	Transferred from 2010 Budget Appropriations		Expended	Cancelled	Balance Dec. 31, 2010
		Budget	Appropriation By 40A:4-87			
<i>State Grant Programs</i>						
<b>Clean Communities:</b>						
Year 2007	633.57					633.57
Year 2008	4,194.05					4,194.05
Year 2009	13,223.00			3,941.11		9,281.89
Year 2010		13,769.15		719.82		13,049.33
<b>Drunk Driving Enforcement Fund:</b>						
Year 2008	2,824.71			2,824.71		
Year 2010		22,797.55		22,797.55		
<b>Recycling Tonnage:</b>						
Year 2005	566.39			566.39		
Year 2006	4,160.13			1,293.08		2,867.05
Year 2007	3,996.08					3,996.08
Year 2009	9,069.64					9,069.64
Year 2010		17,902.35				17,902.35
<b>Municipal Alliance on Alcoholism and Drug Abuse:</b>						
Year 2009	5,770.23			5,770.23		
Year 2010		70,000.00		55,916.21		14,083.79
<b>New Jersey Department of Transportation Trust Fund:</b>						
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
National Preparedness Directorate	17,559.56					17,559.56
Hazard Mitigation	115,975.00					115,975.00
Sub-Totals	320,241.67	124,469.05		93,829.10		350,881.62

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

Grant	Balance Jan. 1, 2010	Transferred from 2010 Budget Appropriations		Expended	Cancelled	Balance Dec. 31, 2010
		Budget	Appropriation By 40A:4-87			
<i>State Grant Programs</i>						
Body Armor Replacement Fund:						
Year 2006	1,673.70					1,673.70
Year 2007	65.21					65.21
Year 2009	3,880.32			3,359.82		520.50
Year 2010			5,179.43	1,379.91		3,799.52
Child Passenger Safety	475.68					475.68
Municipal Storm Water Regulation Program:						
Year 2006	2,923.35			159.36		2,763.99
Year 2007	2,117.00			770.38		1,346.62
Over the Limit, Under Arrest			4,675.00	2,925.00		1,750.00
Alcohol Education, Rehabilitation and Enforcement Fund:						
Year 2008	2,706.26					2,706.26
Year 2009	2,923.80					2,923.80
Year 2010			5,228.40			5,228.40
Comprehensive Traffic Safety Grant			19,000.00	10,343.30		8,656.70
<i>Federal Grant Programs</i>						
Bulletproof Vest Program:						
Year 2009	2,937.98					2,937.98
COPS Hiring Recovery Program		146,598.18		146,598.18		
Sub-Totals	19,703.30	146,598.18	34,082.83	165,535.95		34,848.36





**\* LOCAL DISTRICT SCHOOL TAX**

		Debit	Credit
Balance January 1, 2010		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
School Tax Payable #	85001-00	XXXXXXXXXXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2009 - 2010)	85002-00	XXXXXXXXXXXXXXXXXX	4,601,427.48
Levy School Year July 1, 2010 - June 30, 2011		XXXXXXXXXXXXXXXXXX	9,742,145.00
Levy Calendar Year 2010		XXXXXXXXXXXXXXXXXX	
Paid		9,472,499.98	XXXXXXXXXXXXXXXXXX
Balance December 31, 2010		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
School Tax Payable #	85003-00		XXXXXXXXXXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2010 - 2011)	85004-00	4,871,072.50	XXXXXXXXXXXXXXXXXX
* Not including Type 1 school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools.		14,343,572.48	14,343,572.48

# Must include unpaid requisitions.

**MUNICIPAL OPEN SPACE**

		Debit	Credit
Balance January 1, 2010	85045-00	XXXXXXXXXXXXXXXXXX	587,552.85
2010 Levy	81105-00	XXXXXXXXXXXXXXXXXX	311,100.00
Added Taxes			496.51
Interest Earned		XXXXXXXXXXXXXXXXXX	4,983.91
Green Acres Trust Grant			800,000.00
Expenditures		1,121,043.88	XXXXXXXXXXXXXXXXXX
Balance December 31, 2010	85046-00	583,089.39	XXXXXXXXXXXXXXXXXX
		1,704,133.27	1,704,133.27



**COUNTY TAXES PAYABLE**

		Debit	Credit
Balance January 1, 2010		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
County Taxes	80003-01	XXXXXXXXXXXXXXXXXX	
Due County for Added and Omitted Taxes	80003-02	XXXXXXXXXXXXXXXXXX	
2010 Levy:		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
General County	80003-03	XXXXXXXXXXXXXXXXXX	12,233,515.22
County Library	80003-04	XXXXXXXXXXXXXXXXXX	
County Health		XXXXXXXXXXXXXXXXXX	
County Open Space Preservation		XXXXXXXXXXXXXXXXXX	471,945.94
Due County for Added and Omitted Taxes	80003-05	XXXXXXXXXXXXXXXXXX	20,305.64
Paid		12,725,766.80	
Balance December 31, 2010		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
County Taxes			XXXXXXXXXXXXXXXXXX
Due County for Added and Omitted Taxes			XXXXXXXXXXXXXXXXXX
		12,725,766.80	12,725,766.80

**SPECIAL DISTRICT TAXES**

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

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

## STATE LIBRARY AID

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

N/A

		Debit	Credit
Balance January 1, 2010	80004-01	xxxxxxxxxxxxxxxxxxxx	
State Library Aid Received in 2010	80004-02	xxxxxxxxxxxxxxxxxxxx	
Expended	80004-09		xxxxxxxxxxxxxxxxxxxx
Balance December 31, 2010	80004-10		

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

N/A

		Debit	Credit
Balance January 1, 2010	80004-03	xxxxxxxxxxxxxxxxxxxx	
State Library Aid Received in 2010	80004-04	xxxxxxxxxxxxxxxxxxxx	
Expended	80004-11		xxxxxxxxxxxxxxxxxxxx
Balance December 31, 2010	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, 2010	80004-05	xxxxxxxxxxxxxxxxxxxx	
State Library Aid Received in 2010	80004-06	xxxxxxxxxxxxxxxxxxxx	
Expended	80004-13		xxxxxxxxxxxxxxxxxxxx
Balance December 31, 2010	80004-14		

### RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

N/A

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

## STATEMENT OF GENERAL BUDGET REVENUES 2010

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated 80101-	800,000.00	800,000.00	
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-			
Miscellaneous Revenue Anticipated:	xx	xx	xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
Adopted Budget	4,035,845.97	4,188,782.74	152,936.77
Added by N.J.S. 40A:4-87:			xxxxxxxxxxxxxxxxxxxxxxxx
See Sheet 17a	36,332.83	36,332.83	
<b>Total Miscellaneous Revenue Anticipated 80103-</b>	<b>4,072,178.80</b>	<b>4,225,115.57</b>	<b>152,936.77</b>
Receipts from Delinquent Taxes 80104-	437,000.00	742,625.38	305,625.38
Amount to be Raised by Taxation:	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
(a) Local Tax for Municipal Purposes 80105-	11,990,633.92	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
(b) Addition to Local District School Tax 80106-		xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
<b>Total Amount to be Raised by Taxation 80107-</b>	<b>11,990,633.92</b>	<b>11,741,041.64</b>	<b>(249,592.28)</b>
	<b>17,299,812.72</b>	<b>17,508,782.59</b>	<b>208,969.87</b>

## ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00	xxxxxxxxxxxxxxxxxxxx	47,224,535.31
Amount to be Raised by Taxation:	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
Local District School Tax 80109-00	9,742,145.00	xxxxxxxxxxxxxxxxxxxx
Regional School Tax 80119-00		xxxxxxxxxxxxxxxxxxxx
Regional High School Tax 80110-00	13,631,985.36	xxxxxxxxxxxxxxxxxxxx
County Taxes 80111-00	12,705,461.16	xxxxxxxxxxxxxxxxxxxx
Due County for Added and Omitted Taxes 80112-00	20,305.64	xxxxxxxxxxxxxxxxxxxx
Special District Taxes 80113-00		xxxxxxxxxxxxxxxxxxxx
Municipal Open Space Tax 80120-00	311,596.51	xxxxxxxxxxxxxxxxxxxx
Reserve for Uncollected Taxes 80114-00	xxxxxxxxxxxxxxxxxxxx	928,000.00
Deficit in Required Collection of Current Taxes (or) 80115-00	xxxxxxxxxxxxxxxxxxxx	
Balance for Support of Municipal Budget (or) 80116-00	11,741,041.64	xxxxxxxxxxxxxxxxxxxx
* Excess Non-Budget Revenue (see footnote) 80117-00		xxxxxxxxxxxxxxxxxxxx
* Deficit Non-Budget Revenue (see footnote) 80118-00	xxxxxxxxxxxxxxxxxxxx	
	<b>48,152,535.31</b>	<b>48,152,535.31</b>

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



## STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2010

2010 Budget as Adopted	80012-01	17,263,479.89
2010 Budget - Added by N.J.S. 40A:4-87	80012-02	36,332.83
Appropriated for 2010 (Budget Statement Item 9)	80012-03	17,299,812.72
Appropriated for 2010 by Emergency Appropriation (Budget Statement Item 9)	80012-04	150,000.00
<b>Total General Appropriations (Budget Statement Item 9)</b>	<b>80012-05</b>	<b>17,449,812.72</b>
Add: Overexpenditures (see footnote)	80012-06	
<b>Total Appropriations and Overexpenditures</b>	<b>80012-07</b>	<b>17,449,812.72</b>
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	15,262,487.47
Paid or Charged - Reserve for Uncollected Taxes	80012-09	928,000.00
Reserved	80012-10	1,255,199.30
<b>Total Expenditures</b>	<b>80012-11</b>	<b>17,445,686.77</b>
Unexpended Balances Canceled (see footnote)	80012-12	4,125.95

## FOOTNOTES -

## RE: OVEREXPENDITURES:

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

## RE: UNEXPENDED BALANCES CANCELED:

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

## SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

### (EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

N/A

2010 Authorizations		
N.J.S. 40A:4-46 (After adoption of Budget)		
N.J.S. 40A:4-20 (Prior to adoption of Budget)		
<b>Total Authorizations</b>		
Deduct Expenditures:		
Paid or Charged		
Reserved		
<b>Total Expenditures</b>		

# RESULTS OF 2010 OPERATION

## CURRENT FUND

		Debit	Credit
Excess of Anticipated Revenues:		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Miscellaneous Revenues Anticipated	80013-01	XXXXXXXXXXXXXXXXXX	152,936.77
Delinquent Tax Collections	80013-02	XXXXXXXXXXXXXXXXXX	305,625.38
		XXXXXXXXXXXXXXXXXX	
Required Collection of Current Taxes	80013-03	XXXXXXXXXXXXXXXXXX	
Unexpended Balances of 2010 Budget Appropriations	80013-04	XXXXXXXXXXXXXXXXXX	4,125.95
Miscellaneous Revenue Not Anticipated	81113-	XXXXXXXXXXXXXXXXXX	428,296.02
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 2009 Appropriation Reserves	80013-05	XXXXXXXXXXXXXXXXXX	870,202.77
Prior Years Interfunds Returned in 2010	80013-06	XXXXXXXXXXXXXXXXXX	
		XXXXXXXXXXXXXXXXXX	
		XXXXXXXXXXXXXXXXXX	
		XXXXXXXXXXXXXXXXXX	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Balance January 1, 2010	80013-07	10,971,772.34	XXXXXXXXXXXXXXXXXX
Balance December 31, 2010	80013-08	XXXXXXXXXXXXXXXXXX	11,687,065.18
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	249,592.28	XXXXXXXXXXXXXXXXXX
Interfund Advances Originating in 2010	80013-12	74,537.63	XXXXXXXXXXXXXXXXXX
Prior Year Senior Citizen Deductions Disallowed		1,000.00	XXXXXXXXXXXXXXXXXX
Prior Year Paid Taxes Cancelled		676,026.18	XXXXXXXXXXXXXXXXXX
Prior Year Revenue Refunded			XXXXXXXXXXXXXXXXXX
			XXXXXXXXXXXXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	XXXXXXXXXXXXXXXXXX	
Surplus Balance - To Surplus (Sheet 21)	80013-14	1,475,323.64	XXXXXXXXXXXXXXXXXX
		13,448,252.07	13,448,252.07



## SURPLUS - CURRENT FUND YEAR 2010

		Debit	Credit
1. Balance January 1, 2010	80014-01	XXXXXXXXXXXXXXXXXXXX	1,050,579.68
2.		XXXXXXXXXXXXXXXXXXXX	
3. Excess Resulting from 2010 Operations	80014-02	XXXXXXXXXXXXXXXXXXXX	1,475,323.64
4. Amount Appropriated in the 2010 Budget - Cash	80014-03	800,000.00	XXXXXXXXXXXXXXXXXXXX
5. Amount Appropriated in 2010 Budget - with Prior Written Consent of Director of Local Government Services	80014-04		XXXXXXXXXXXXXXXXXXXX
6.			XXXXXXXXXXXXXXXXXXXX
7. Balance December 31, 2010	80014-05	1,725,903.32	XXXXXXXXXXXXXXXXXXXX
		2,525,903.32	2,525,903.32

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

Cash	80014-06		4,392,586.10
Investments	80014-07		
Change Fund			170.00
Sub-Total			4,392,756.10
Deduct Cash Liabilities Market with "C" on Trial Balance	80014-08		2,952,943.35
Cash Surplus	80014-09		1,439,812.75
Deficit in Cash Surplus	80014-10		( )
<b>Other Assets Pledged to Surplus: *</b>			
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	80014-16	18,135.37	
Deferred Charges #	80014-12	267,955.20	
Cash Deficit #	80014-13		
<b>Total Other Assets</b>	<b>80014-14</b>		<b>286,090.57</b>
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS"	80014-15		1,725,903.32

WOULD ALSO BE PLEDGED TO CASH LIABILITIES.

# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2002 BUDGET.

(1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

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

(FOR MUNICIPALITIES ONLY)  
**CURRENT TAXES - 2010 LEVY**

1. Amount of Levy as per Duplicate (Analysis) #	82101-00		\$ <u>48,397,263.10</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>77,250.50</u>
5a. Subtotal 2010 Levy		\$ <u>48,474,513.60</u>	
5b. Reductions due to tax appeals**		\$ <u>131,095.01</u>	
5c. Total 2010 Levy	82106-00		\$ <u><u>48,343,418.59</u></u>
6. Transferred to Tax Title Liens	82107-00		\$ <u>114,386.12</u>
7. Transferred to Foreclosed Property	82108-00		\$ _____
8. Remitted, Abated or Canceled	82109-00		\$ _____
9. Discount Allowed	82110-00		\$ _____
10. Collected in Cash:			
In 2009	82121-00	\$ <u>252,700.14</u>	
In 2010 *	82122-00	\$ <u>46,875,324.90</u>	
R.E.A.P. Revenue		\$ _____	
State's Share of 2010 Senior Citizens and Veterans Deductions Allowed	82123-00	\$ <u>96,510.27</u>	
Total to Line 14	82111-00	\$ <u><u>47,224,535.31</u></u>	
11. Total Credits			\$ <u><u>47,338,921.43</u></u>
12. Amount Outstanding December 31, 2010	83120-00		\$ <u>1,004,497.16</u>
13. Percentage of Cash Collections to Total 2010 Levy, (Item 10 divided by Item 5c) is	82112-00	<u>97.68%</u>	

**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>47,224,535.31</u>
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals			\$ _____
To Current Taxes Realized in Cash (Sheet 17)			\$ <u>47,224,535.31</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 ÷ \$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 2010 collections.

\*\* Tax appeals pursuant to R.S. 54:3-21 et seq and/or R.S. 54:48-1 et seq approved by resolution of the  
governing body prior to introduction of municipal budget.

# ACCELERATED TAX SALE / TAX LEVY SALE - CHAPTER 99

## To Calculate Underlying Tax Collection Rate for 2010

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

N/A

**(1) Utilizing Accelerated Tax Sale**

Total of Line 10 Collected in Cash (sheet 22)	.....	\$	
LESS: Proceeds from Accelerated Tax Sale	.....		
<b>NET Cash Collected</b>	.....	<b>\$</b>	
Line 5c (sheet 22) Total 2010 Tax Levy	.....	\$	
Percentage of Collection excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is			
	.....		

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)	.....		
<b>Net Cash Collected</b>	.....	<b>\$</b>	
Line 5c (sheet 22) Total 2010 Tax Levy	.....	\$	
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is			
	.....		

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

	Debit	Credit
1. Balance January 1, 2010	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Due From State of New Jersey	14,775.10	XXXXXXXXXXXXXXXXXX
Due To State of New Jersey		
2. Senior Citizens and Disabled Deductions Per Tax Billings	13,750.00	XXXXXXXXXXXXXXXXXX
3. Veterans Deductions Per Tax Billings	79,760.27	XXXXXXXXXXXXXXXXXX
4. Senior Citizens Deductions Allowed By Tax Collector	500.00	XXXXXXXXXXXXXXXXXX
5. Veterans Deductions Allowed By Tax Collector	2,750.00	
6. Senior Citizens Deductions Disallowed By Tax Collector		
7. Veterans Deductions Disallowed By Tax Collector		250.00
8. Senior Citizens Deductions Disallowed By Tax Collector - 2009 Taxes		1,000.00
9. Received in Cash from State		93,500.00
10. Senior Citizens Deductions Allowed By Tax Collector - 2009 Taxes	250.00	
11. Veterans Deductions Allowed By Tax Collector - 2009 Taxes	1,100.00	
12. Balance December 31, 2010	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXXXXXXXXXX	18,135.37
Due To State of New Jersey		XXXXXXXXXXXXXXXXXX
	112,885.37	112,885.37

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

Line 2		13,750.00
Line 3 + 5		82,510.27
Line 4		500.00
Sub-Total		96,760.27
Less: Line 6 + 7		250.00
To Item 10, Sheet 22		96,510.27

## 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, 2010		XXXXXXXXXXXXXXXXXX	
Taxes Pending Appeals		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Interest Earned on Taxes Pending Appeals		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Contested Amount of 2010 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, 2010			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, 2010.

\_\_\_\_\_  
Signature of Tax Collector

\_\_\_\_\_  
License #

\_\_\_\_\_  
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 \_\_\_\_\_ %  
 [(2011 Estimated Total Levy - 2010 Total Levy)/2010 Total Levy]

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

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

**2011 Reserve for Uncollected Taxes Appropriation Calculation (Actual)**

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

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

Total \$ \_\_\_\_\_

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

4. Cash Required \$ \_\_\_\_\_

5. Total Required at \_\_\_\_\_% (items 4+6) \$ \_\_\_\_\_

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

## SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

		Debit	Credit
1. Balance January 1, 2010		2,477,997.90	xxxxxxxxxxxxxxxxxxxx
A. Taxes	83102-00      1,450,126.42	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
B. Tax Title Liens	83103-00      1,027,871.48	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
2. Canceled:		xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
A. Taxes	83105-00	xxxxxxxxxxxxxxxxxxxx	448,010.36
B. Tax Title Liens	83106-00	xxxxxxxxxxxxxxxxxxxx	
3. Transferred to Foreclosed Tax Title Liens		xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
A. Taxes	83108-00	xxxxxxxxxxxxxxxxxxxx	
B. Tax Title Liens	83109-00	xxxxxxxxxxxxxxxxxxxx	
4. Added Taxes		1,000.00	xxxxxxxxxxxxxxxxxxxx
5. Added Tax Title Liens		83111-00	xxxxxxxxxxxxxxxxxxxx
6. Adjustment between Taxes (Other than current year) and Tax Title Liens:		xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
A. Taxes - Transfers to Tax Title Liens	83104-00	xxxxxxxxxxxxxxxxxxxx	(1) 3,853.22
B. Tax Title Liens - Transfers from Taxes	83107-00	(1) 3,853.22	xxxxxxxxxxxxxxxxxxxx
7. Balance Before Cash Payments		xxxxxxxxxxxxxxxxxxxx	2,030,987.54
8. Totals		2,482,851.12	2,482,851.12
9. Balance Brought Down		2,030,987.54	xxxxxxxxxxxxxxxxxxxx
10. Collected:		xxxxxxxxxxxxxxxxxxxx	742,625.38
A. Taxes	83116-00      742,625.38	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
B. Tax Title Liens	83117-00	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
11. Interest and Costs - 2010 Tax Sale		717.58	xxxxxxxxxxxxxxxxxxxx
12. 2010 Taxes Transferred to Liens		114,386.12	xxxxxxxxxxxxxxxxxxxx
13. 2010 Taxes		1,004,497.16	xxxxxxxxxxxxxxxxxxxx
14. Balance December 31, 2010		xxxxxxxxxxxxxxxxxxxx	2,407,963.02
A. Taxes	83121-00      1,261,134.62	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
B. Tax Title Liens	83122-00      1,146,828.40	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
15. Totals		3,150,588.40	3,150,588.40

16. Percentage of Cash Collections to Adjusted Amount Outstanding  
(Item No. 10 divided by Item No. 9) is 36.56%

17. Item No. 14 multiplied by percentage shown above is \$ 880,351.28 and represents the maximum amount that may be anticipated in 2011. 83125-00

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

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

		Debit	Credit
1. Balance January 1, 2010	84101-00	574,463.00	XXXXXXXXXXXXXXXXXX
2. Foreclosed or Deeded in 2010		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
3. Tax Title Liens	84103-00		XXXXXXXXXXXXXXXXXX
4. Taxes Receivable	84104-00		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	
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, 2010	84114-00	XXXXXXXXXXXXXXXXXX	574,463.00
		574,463.00	574,463.00

### CONTRACT SALES

N/A

		Debit	Credit
15. Balance January 1, 2010	84115-00		XXXXXXXXXXXXXXXXXX
16. 2010 Sales from Foreclosed Property	527,061.54		XXXXXXXXXXXXXXXXXX
17. Collected *	84117-00	XXXXXXXXXXXXXXXXXX	
18.	84118-00	XXXXXXXXXXXXXXXXXX	
19. Balance December 31, 2010	84119-00	XXXXXXXXXXXXXXXXXX	

### MORTGAGE SALES

N/A

		Debit	Credit
20. Balance January 1, 2010	84120-00		XXXXXXXXXXXXXXXXXX
21. 2010 Sales from Foreclosed Property	84121-00		XXXXXXXXXXXXXXXXXX
22. Collected *	84122-00	XXXXXXXXXXXXXXXXXX	
23.	84123-00	XXXXXXXXXXXXXXXXXX	
24. Balance December 31, 2010	84124-00	XXXXXXXXXXXXXXXXXX	

Analysis of Sale of Property:      \$      \_\_\_\_\_  
 \* Total Cash Collected in 2010                      (84125-00)

Realized in 2010 Budget                      \_\_\_\_\_

To Results of Operation (Sheet 19)                      \_\_\_\_\_

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

<u>Caused By</u>	<u>Amount Dec. 31, 2009 Per Audit Report</u>	<u>Amount in 2010 Budget</u>	<u>Amount Resulting from 2010</u>	<u>Balance as at Dec. 31, 2010</u>
1. Emergency Authorization - Municipal *	\$	\$	\$ 150,000.00	\$ 150,000.00
2. Emergency Authorizations - Schools	\$	\$	\$	\$
3. Expenditure Without Appropriation	\$	\$	\$ 117,955.20	\$ 117,955.20
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 2011</u>
1. _____	_____	_____	\$ _____	_____
2. _____	_____	_____	\$ _____	_____
3. _____	_____	_____	\$ _____	_____
4. _____	_____	_____	\$ _____	_____



**N.J.S. 40A:4-55.1, ET SEQ., SPECIAL EMERGENCY -**  
**N.J.S. 40A:4-55.13, ET SEQ., SPECIAL EMERGENCY -**

DAMAGE CAUSED TO ROADS OR BRIDGES BY SNOW, ICE, FROST OR FLOOD.  
 PUBLIC EXIGENCIES CAUSED BY CIVIL DISTURBANCES.

N/A

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Date	Purpose	Amount Authorized	Not Less Than 1/3 of Amount Authorized *	Balance Dec. 31, 2009	REDUCED IN 2010		Balance Dec. 31, 2010
					By 2010 Budget	Canceled by Resolution	
Totals							
				80027-00	80028-00		

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

\_\_\_\_\_  
 Chief Financial Officer

\* Not less than one-third (1/3) of amount authorized but not more than the amount shown in the column "Balance Dec. 31, 2010" must be entered here and then raised in the 2011 budget.

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

### MUNICIPAL GENERAL CAPITAL BONDS

		Debit	Credit	2011 Debt Service
Outstanding January 1, 2010	80033-01	xxxxxxxxxxxxxxxx	4,482,000.00	
Issued	80033-02	xxxxxxxxxxxxxxxx		
Paid	80033-03	925,000.00	xxxxxxxxxxxxxxxx	
Serial Bond Defeased				
Outstanding December 31, 2010	80033-04	3,557,000.00	xxxxxxxxxxxxxxxx	
		4,482,000.00	4,482,000.00	
2011 Bond Maturities - General Capital Bonds			80033-05	\$ 1,002,000.00
2011 Interest on Bonds *		80033-06	\$ 112,997.00	
<b>ASSESSMENT SERIAL BONDS</b>				
Outstanding January 1, 2010	80033-07	xxxxxxxxxxxxxxxx	231,000.00	
Issued	80033-08	xxxxxxxxxxxxxxxx		
Paid	80033-09	35,000.00	xxxxxxxxxxxxxxxx	
Outstanding December 31, 2010	80033-10	196,000.00	xxxxxxxxxxxxxxxx	
		231,000.00	231,000.00	
2011 Bond Maturities - Assessment Bonds			80033-11	\$ 35,000.00
2011 Interest on Bonds *		80033-12	\$ 8,036.00	
Total "Interest on Bonds - Debt Service" (* Items)			80033-13	\$ 121,033.00

### LIST OF BONDS ISSUED DURING 2010

Purpose	2011 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				
	80033-14	80033-15		

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

MUNICIPAL \_\_\_\_\_ LOAN N/A

		Debit	Credit	2011 Debt Service
Outstanding January 1, 2010	80033-01	xxxxxxxxxxxxxxxx		
Issued	80033-02			
Paid	80033-03		xxxxxxxxxxxxxxxx	
Outstanding December 31, 2010	80033-04		xxxxxxxxxxxxxxxx	
2011 Loan Maturities				\$
2011 Interest on Loans *			80033-06	
Total 2011 Debt Service for			Loan	
<b>LOANS</b>				
Outstanding January 1, 2010	80033-07			
Issued	80033-08	xxxxxxxxxxxxxxxx		
Paid	80033-09		xxxxxxxxxxxxxxxx	
Outstanding December 31, 2010	80033-10		xxxxxxxxxxxxxxxx	
2011 Loan Maturities			80033-05	\$
2011 Interest on Loans *			80033-06	
Total 2011 Debt Service for			Loan 80033-06	

### LIST OF LOANS ISSUED DURING 2010

Purpose	2011 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				

80033-14                      80033-15

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

### TYPE I SCHOOL TERM BONDS

N/A

		Debit		2011 Debt Service
Outstanding January 1, 2010	80034-01	XXXXXXXXXXXXXXXXXX		
Paid			XXXXXXXXXXXXXXXXXX	
Outstanding December 31, 2010	80034-03		XXXXXXXXXXXXXXXXXX	
<b>TYPE I SCHOOL SERIAL BONDS</b>				
Outstanding January 1, 2010	80034-06	XXXXXXXXXXXXXXXXXX		
Issued	80034-07	XXXXXXXXXXXXXXXXXX		
Paid	80034-08		XXXXXXXXXXXXXXXXXX	
Outstanding December 31, 2010	80034-09		XXXXXXXXXXXXXXXXXX	
2011 Interest on Bonds *		80034-10	\$	
2011 Bond Maturities - Serial Bonds			80034-11	
Total "Interest on Bonds - Type I School Debt Service" (* Items)				80034-12 \$

### LIST OF BONDS ISSUED DURING 2010

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

### 2011 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

		Outstanding Dec. 31, 2010	2011 Interest Requirement
1. Emergency Notes	80036-	\$ _____	\$ _____
2. Special Emergency Notes	80037-	\$ 80,000.00	\$ 1,600.00
3. Tax Anticipation Notes	80038-	\$ _____	\$ _____
4. Interest on Unpaid State and County Taxes	80039-	\$ _____	\$ _____
5. _____		\$ _____	\$ _____
6. _____		\$ _____	\$ _____

### DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2010	Date of Maturity	Rate of Interest	2011 Budget Requirement		Interest Computed to (Insert Date)
							For Principal	For Interest **	
1.	Acquisition of Fire Truck (Ord. #2004-01)	695,000.00	3/03/2005	673,000.00	2/24/2011	1.50%	37,000.00	10,095.00	2/24/2011
2.	Various Capital Improvements (Ord. #2004-7)	1,026,000.00	3/02/2006	925,000.00	2/24/2011	1.50%	47,000.00	13,875.00	2/24/2011
3.	Summit Avenue By-Pass Improvements (Ord. #2004-13)	61,000.00	3/02/2006	57,200.00	2/24/2011	1.50%	1,000.00	858.00	2/24/2011
4.	Various Capital Improvements (Ord. #2005-08)	669,000.00	3/02/2006	589,000.00	2/24/2011	1.50%	28,000.00	8,835.00	2/24/2011
5.	Various Capital Improvements (Ord. #2006-13)	372,000.00	3/01/2007	352,725.00	2/24/2011	1.50%	32,000.00	5,290.88	2/24/2011
6.	Architectural Design and Construction Administration								
7.	Services for Public Safety Complex (Ord. #2006-21)	483,000.00	3/01/2007	453,250.00	2/24/2011	1.50%	9,000.00	6,798.75	2/24/2011
8.	Curbing Various Locations (Ord. #2005-12)	127,000.00	2/27/2009	90,310.00	2/24/2011	1.50%		1,354.65	2/24/2011
9.	Various Capital Improvements (Ord. #2007-14)	35,150.00	2/27/2009	17,695.00	2/24/2011	1.50%		265.43	2/24/2011
10.	Various Capital Improvements (Ord. #2007-15)	687,010.00	2/27/2009	687,010.00	2/24/2011	1.50%		10,305.15	2/24/2011
11.	Various Capital Improvements (Ord. #2008-10)	475,000.00	2/27/2009	475,000.00	2/24/2011	1.50%		7,125.00	2/24/2011
13.	Acquisition of Communication Center (Ord. #2009-30)	1,150,000.00	2/25/2010	1,150,000.00	2/24/2011	1.50%		17,250.00	2/24/2011
14.	Tax Appeal Refunding (Ord. #2008-11)	540,000.00	12/10/2008	324,000.00	12/07/2011	1.55%	108,000.00	5,022.00	12/07/2011
15.									
16.									
	<b>Total</b>	<b>6,320,160.00</b>		<b>5,794,190.00</b>			<b>262,000.00</b>	<b>87,074.85</b>	

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

80051-01      80051-02

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

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

All notes with an original date of issue of 2008 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2011 or written intent of permanent financing submitted with statement.

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

(Do not crowd - add additional sheets)

### DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

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Title or Purpose of Issue	Original Amount	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2010	Date of Maturity	Rate of Interest	2011 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1. Curbing Various Locations (Ord. #2005-12)	36,690.00	2/27/2009	36,690.00	2/24/2011	1.50%		550.35	2/24/2011
2. Curbing Various Locations (Ord. #2007-14)	17,455.00	2/27/2009	17,455.00	2/24/2011	1.50%		261.83	2/24/2011
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
	<b>54,145.00</b>		<b>54,145.00</b>				<b>812.18</b>	

80051-01      80051-02

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

Assessment Notes with an original date of issue of December 31, 2006 or prior must be appropriated in full in the 2011 Dedicated Assessment Budget or written intent of permanent financing submitted with statement.

\*\* Interest on Assessment Notes must be included in the Current Fund Budget appropriation "Interest on Notes".

(Do not crowd - add additional sheets)

# SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

N/A

Purpose	Amount of Lease Obligation Outstanding Dec. 31, 2010	2011 Budget Requirement	
		For Principal	For Interest/Fees
Total			

80051-01

80051-02

(Do not crowd - add additional sheets)

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## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2010		2010 Authorizations		Expended	Authorizations Cancelled	Balance December 31, 2010	
	Funded	Unfunded					Funded	Unfunded
See Attached Sheets 35(a) and 35(b)	116,358.12	1,777,794.28			970,025.90		66,538.69	857,587.81
<b>Total</b>	116,358.12	1,777,794.28			970,025.90		66,538.69	857,587.81

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

TOWNSHIP OF FAIRFIELD  
GENERAL CAPITAL FUND

IMPROVEMENT AUTHORIZATIONS

	<u>Number</u>	<u>Ordinance Date</u>	<u>Amount</u>	<u>Balance Dec. 31, 2009</u>		<u>Expended</u>	<u>Balance Dec. 31, 2010</u>	
				<u>Funded</u>	<u>Unfunded</u>		<u>Funded</u>	<u>Unfunded</u>
<u>General Improvements</u>								
Multi-Purpose:	00-18	8-14-00						
a. Various Acquisitions and Improvements for Administration Department			\$ 65,339.00	\$ 7,930.20	\$	\$ 2,341.21	\$ 5,588.99	\$
Multi-Purpose:	03-08	4-28-03						
b. Various Acquisitions for the Tax Collector			20,000.00	19,665.13		6,010.01	13,655.12	
h. Various Acquisitions and Improvements for the Engineering Department			350,000.00	1,643.21		1,643.21		
Acquisition of Fire Truck	04-01	1-26-04	835,000.00		7,336.20			7,336.20
Multi-Purpose:	04-12	9-27-04						
b. Various Acquisitions and Improvements for the Fire Department			172,000.00		3,902.60			3,902.60
g. Various Acquisitions and Improvements for the Engineering Department			390,000.00		35,292.54	35,292.54		
i. Various Acquisitions of Equipment for the Police Department			126,000.00		2,000.00			2,000.00
Summit Avenue By-Pass Drainage Improvements	04-13	11-08-04	90,000.00		2,399.51			2,399.51
Multi-Purpose:	05-08	6-09-05						
f. Various Acquisitions and Improvements for the Engineering Department			272,350.00		1,908.97	1,908.97		
h. Various Improvements and Acquisitions for the Tax Collector	05-14	6-27-05	20,000.00		2,529.40	1,638.75		890.65
Multi-Purpose:	06-13	5-08-06						
a. Various Acquisitions of Equipment for the Office of Emergency Management			31,000.00		447.55			447.55
e. Various Acquisitions and Improvements for the Buildings and Grounds Department			4,500.00		2,692.26			2,692.26
f. Acquisitions for Fleet Maintenance			6,000.00		1,101.93			1,101.93
g. Various Acquisitions and Improvements for the Engineering Department			45,000.00		588.33	588.33		
h. Various Acquisitions and Improvements for the Recreation Department			16,400.00	474.18	15,580.00		474.18	15,580.00
i. Various Acquisitions of Equipment for the Police Department			71,000.00		44,332.48			44,332.48

TOWNSHIP OF FAIRFIELD  
GENERAL CAPITAL FUND

IMPROVEMENT AUTHORIZATIONS

	<u>Number</u>	<u>Ordinance Date</u>	<u>Amount</u>	<u>Balance Dec. 31, 2009</u>		<u>Expended</u>	<u>Balance Dec. 31, 2010</u>	
				<u>Funded</u>	<u>Unfunded</u>		<u>Funded</u>	<u>Unfunded</u>
<u>General Improvements</u>								
Architectural Design and Construction Administration Services for the Public Safety Complex	06-21	10-16-06	\$ 535,000.00	\$	\$ 1,255.61	\$	\$	\$ 1,255.61
Multi-Purpose:	07-15	7-31-07						
a. Various Acquisitions of Equipment for the Office of Emergency Management			30,000.00		10,587.61			10,587.61
b. Various Acquisitions and Improvements for the Fire Department			78,060.00		9,585.53	9,585.33		0.20
c. Various Acquisitions for the Road Department			113,000.00		65,751.40	59,259.39		6,492.01
d. Various Acquisitions for the Parks Department			46,940.00		8,533.69	2,675.80		5,857.89
e. Various Improvements for the Building and Grounds Department			50,000.00		38,862.00			38,862.00
f. Acquisitions for Fleet Maintenance			8,000.00		773.00			773.00
g. Various Acquisitions and Improvements for the Engineering Department			285,000.00		2,906.08	2,906.08		
i. Various Acquisitions of Equipment for the Police Department			105,000.00		830.40			830.40
j. Various Acquisitions for the Municipal Clerk			20,000.00		5,698.06			5,698.06
Multi-Purpose:	08-10	9-08-08						
a. Various Acquisitions of Equipment for the Fire Department			160,000.00		116,596.29	38,614.01		77,982.28
b. Various Acquisitions for the Roads Department			48,000.00		8,535.29	399.07		8,136.22
c. Various Improvements for the Buildings and Grounds Department			40,000.00		30,581.21			30,581.21
e. Various Improvements for the Engineering Department			135,000.00		21,696.94	21,696.94		
f. Various Acquisitions for Fire Prevention			9,000.00	160.50	8,550.00		160.50	8,550.00
g. Various Acquisitions of Equipment for the Police Department			105,000.00		25,893.89	17,298.80		8,595.09
Tax Appeals	08-11				66,414.11	1,222.36		65,191.75
Acquisition and Installation of Communications Center Upgrade for the Police Department	09-30		1,150,000.00		1,150,000.00	727,120.10		422,879.90
Acquisition of Accounting Software System	09-34	12-28-09	40,000.00	40,000.00		39,825.00	175.00	
<u>Local Improvements</u>								
Curbing - Various Locations	02-12	8-26-02	375,000.00	46,484.90			46,484.90	
Curbing - Various Locations	05-12	6-27-05	134,000.00		84,073.50			84,073.50
Curbing - Various Locations	07-14	7-31-07	37,000.00		557.90			557.90
				<u>\$ 116,358.12</u>	<u>\$ 1,777,794.28</u>	<u>\$ 970,025.90</u>	<u>\$ 66,538.69</u>	<u>\$ 857,587.81</u>



## GENERAL CAPITAL FUND

### SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

N/A

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

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

### CAPITAL IMPROVEMENTS AUTHORIZED IN 2010 AND DOWN PAYMENTS (N.J.S. 40A:2-11)

#### GENERAL CAPITAL FUND ONLY

N/A

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2010 or Prior Years
<b>Total</b>	80032-00			

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 - 2010

		Debit	Credit
Balance January 1, 2010	80029-01	xxxxxxxxxxxxxxxxxxxxx	132,133.77
Premium on Sale of Notes		xxxxxxxxxxxxxxxxxxxxx	54,722.75
Funded Improvement Authorizations Cancelled		xxxxxxxxxxxxxxxxxxxxx	
Appropriated to Finance Improvement Authorizations	80029-02		xxxxxxxxxxxxxxxxxxxxx
Appropriated to 2010 Budget Revenue	80029-03	132,133.00	xxxxxxxxxxxxxxxxxxxxx
Balance December 31, 2010	80029-04	54,723.52	xxxxxxxxxxxxxxxxxxxxx
		186,856.52	186,856.52

### 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, 2010 \$ \_\_\_\_\_
2. Amount of Cash in Special Trust Fund as of December 31, 2010 (Note A) \$ \_\_\_\_\_
3. Amount of Bonds Issued Under Item 1 Maturing in 2011 \$ \_\_\_\_\_
4. Amount of Interest on Bonds with a Covenant - 2011 Requirement \$ \_\_\_\_\_
5. Total of 3 and 4 - Gross Appropriation \$ \_\_\_\_\_
6. Less Amount of Special Trust Fund to be Used \$ \_\_\_\_\_
7. Net Appropriation Required \$ \_\_\_\_\_

NOTE A - This amount to be supported by confirmation from bank or banks.

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

Item 5 must be shown as an item of appropriation, short extended, with Item 6 shown directly following as a deduction and with the amount of Item 7 extended into the 2010 appropriation column.

**MUNICIPALITIES ONLY**

**IMPORTANT!!**

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

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

A.

- |   |                         |                         |
|---|-------------------------|-------------------------|
| 1. Total Tax Levy for the Year 2010 was   |                         | \$ <u>48,343,418.59</u> |
| 2. Amount of Item 1 Collected in 2010 (*) | \$ <u>47,224,535.31</u> |                         |
| 3. Seventy (70) percent of Item 1         |                         | \$ <u>33,840,393.01</u> |

(\*) Including prepayments and overpayments applied

B.

1. Did any maturities of bonded obligations or notes fall due during the year 2010?

Answer YES or NO: Yes

2. Have payments been made for all bonded obligations or notes due on or before  
December 31, 2010?

Answer YES or NO: Yes If answer is "NO" give details.

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

- C. Does the appropriation required to be included in the 2011 budget for the liquidation of all bonded obligations or notes exceed 25% of the total of appropriations for operating purposes in the budget for the year just ended? Answer YES or NO: NO

D.

- |  |          |            |
|--|----------|------------|
| 1. Cash Deficit 2009                     |          | \$ _____   |
| 2. 4% of 2009 Tax Levy for all purposes: |          |            |
| Levy --                                  | \$ _____ | = \$ _____ |
| 3. Cash Deficit 2010                     |          | \$ _____   |
| 4. 4% of 2010 Tax Levy for all purposes: |          |            |
| Levy --                                  | \$ _____ | = \$ _____ |

E.

<u>Unpaid</u>	<u>2009</u>	<u>2010</u>	<u>Total</u>
1. State Taxes	\$ _____	\$ _____	\$ _____
2. County Taxes	\$ _____	\$ _____	\$ _____
3. Amount due Special Districts	\$ _____	\$ _____	\$ _____
4. Amounts due School Districts for Local School Tax	\$ _____	\$ <u>4,871,072.50</u>	\$ <u>4,871,072.50</u>

**SHEETS 40 to 68, INCLUSIVE, PERTAIN TO**

**UTILITIES ONLY**

Note:

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







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

N/A

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Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2009	RECEIPTS				Disbursements	Balance Dec. 31, 2010
		Assessments and Liens	Operating Budget				
Assessment Serial Bond Issues:	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
Assessment Bond Anticipation Note Issues:	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
Other Liabilities							
Trust Surplus							
Less Assets "Unfinanced" *	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
Totals							

\* Show as red figure

## STATEMENT OF WATER UTILITY BUDGET - 2010

Source	Budget	Received in Cash	Excess or Deficit *
Operating Surplus Anticipated 91301-			
Operating Surplus Anticipated with Consent of Director of Local Govt. Services 91302-			
Rents 91303-	1,507,000.00	1,734,053.41	227,053.41
Fire Hydrant Service 91304-			
Miscellaneous 91305-	34,000.00	46,576.60	12,576.60
Additional Rents	72,808.51		(72,808.51)
Water Capital Fund Balance			
Added by N.J.S. 40A:4-87: (List)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Subtotal	1,613,808.51	1,780,630.01	166,821.50
Deficit (General Budget) ** 91306-			
91307-	1,613,808.51	1,780,630.01	166,821.50

\*\* 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:	XXXXXXXXXXXXXXXXXX
Adopted Budget	1,613,808.51
Added by N.J.S. 40A:4-87	
Emergency	380,000.00
Total Appropriations	1,993,808.51
Add: Overexpenditures (See Footnote)	
Total Appropriations and Overexpenditures	1,993,808.51
Deduct Expenditures:	
Paid or Charged	1,854,195.33
Reserved	139,551.09
Surplus (General Budget)	
Total Expenditures	1,993,746.42
Unexpended Balance Canceled (See Footnote)	62.09

**FOOTNOTES:**

**RE: OVEREXPENDITURES:**

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

**RE: 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 2010 OPERATION WATER UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2010 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.

N/A

**SECTION 1:**

Revenue Realized:	XXXXXXXXXXXXXXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")		
Miscellaneous Revenue Not Anticipated		
2009 Appropriation Reserves Canceled *		
<b>Total Revenue Realized</b>		
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"		
<b>Total Expenditures - As Adjusted</b>		
Excess		
Budget Appropriation - Surplus (General Budget) **		
Remainder =	Balance of "Results of 2010 Operation" ("Excess in	
Deficit		
Anticipated Revenue - Deficit (General Budget) **		
Remainder =	Balance of "Results of 2010 Operation" ("Operating	

**SECTION 2:**

The following Item of "2009 Appropriation Reserves Canceled in 2010 " Is Due to the Current Fund TO THE EXTENT OF the amount Received and Due from the General Budget of 2009 for an Anticipated Deficit in the Water Utility for 2009:

2009 Appropriation Reserves Canceled in 2010	179,959.37	
Less: Anticipated Deficit in 2009 Budget - Amount Received and Due from Current Fund - If none, enter "None"		
<b>* Excess (Revenue Realized)</b>		<b>179,959.37</b>

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

**RESULTS OF 2010 OPERATIONS - WATER UTILITY**

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxxxxxxxxxxxxxx	166,821.50
Unexpended Balances of Appropriations	xxxxxxxxxxxxxxxxxxxx	62.09
Miscellaneous Revenue Not Anticipated	xxxxxxxxxxxxxxxxxxxx	
Unexpended Balances of 2009 Appropriation Reserves *	xxxxxxxxxxxxxxxxxxxx	179,959.37
Deficit in Anticipated Revenues		xxxxxxxxxxxxxxxxxxxx
Prior Year Revenue Refunds		xxxxxxxxxxxxxxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxxxxxxxxxxxxxx	
Excess in Operations - to Operating Surplus	346,842.96	xxxxxxxxxxxxxxxxxxxx
* See restriction in amount on Sheet 45, SECTION 2	346,842.96	346,842.96

**OPERATING SURPLUS - WATER UTILITY**

	Debit	Credit
Balance January 1, 2010	xxxxxxxxxxxxxxxxxxxx	226.27
Excess in Results of 2010 Operations	xxxxxxxxxxxxxxxxxxxx	346,842.96
Amount Appropriated in 2010 Budget - Cash		xxxxxxxxxxxxxxxxxxxx
Amount Appropriated in 2010 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxxxxxxxxxxxxxx
Balance December 31, 2010	347,069.23	xxxxxxxxxxxxxxxxxxxx
	347,069.23	347,069.23

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

Cash		159,690.65
Investments		67,424.87
Interfund Accounts Receivable		61,281.58
Subtotal		288,397.10
Deduct Cash Liabilities Marked with "C" on Trial Balance		321,327.87
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		(32,930.77)
Other Assets Pledged to Operating Surplus *		
Deferred Charges #	380,000.00	
Operating Deficit #		
Total Other Assets		380,000.00
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2011 BUDGET.		347,069.23

\* 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, 2009		\$ <u>411,759.60</u>
Increased by:		
Water Rents Levied		\$ <u>1,413,343.63</u>
Decreased by:		
Collections	\$ <u>1,733,834.56</u>	
Overpayments applied	\$ <u>218.85</u>	
Transfer to Water Liens	\$ _____	
Other	\$ _____	
		\$ <u>1,734,053.41</u>
Balance December 31, 2010		\$ <u><u>91,049.82</u></u>

## SCHEDULE OF WATER UTILITY LIENS

N/A

Balance December 31, 2009		\$ _____
Increased by:		
Transfers from Accounts Receivable	\$ _____	
Penalties and Costs	\$ _____	
Other	\$ _____	
		\$ _____
Decreased by:		
Collections	\$ _____	
Other	\$ _____	
		\$ _____
Balance December 31, 2010		\$ <u><u>_____</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>	<u>Amount Dec. 31, 2009 Per Audit Report</u>	<u>Amount in 2010 Budget</u>	<u>Amount Resulting from 2010</u>	<u>Balance as at Dec. 31, 2010</u>
1. <u>Emergency Authorization - *</u>	\$ _____	\$ _____	\$ 380,000.00	\$ 380,000.00
2. <u>Deficit in Operations</u>	\$ 8,576.91	\$ 8,576.91	\$ _____	\$ _____
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 2011</u>
1. _____	_____	_____	\$ _____	_____
2. _____	_____	_____	\$ _____	_____
3. _____	_____	_____	\$ _____	_____
4. _____	_____	_____	\$ _____	_____

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

### WATER UTILITY ASSESSMENT BONDS

	Debit	Credit	2011 Debt Service
Outstanding January 1, 2010	XXXXXXXXXXXXXXXXXX		
Issued	XXXXXXXXXXXXXXXXXX		
Paid		XXXXXXXXXXXXXXXXXX	
Outstanding December 31, 2010		XXXXXXXXXXXXXXXXXX	
2011 Bond Maturities - Assessment Bonds			\$
2011 Interest on Bonds *		\$	
<b>WATER UTILITY CAPITAL BONDS</b>			
Outstanding January 1, 2010	XXXXXXXXXXXXXXXXXX	666,000.00	
Issued	XXXXXXXXXXXXXXXXXX		
Paid	94,000.00	XXXXXXXXXXXXXXXXXX	
Serial Bonds Defeased			
Outstanding December 31, 2010	572,000.00	XXXXXXXXXXXXXXXXXX	
	666,000.00	666,000.00	
2011 Bond Maturities - Capital Bonds			\$ 108,000.00
2011 Interest on Bonds *		\$ 11,050.00	

### INTEREST ON BONDS - WATER UTILITY BUDGET

2011 Interest on Bonds (* Items)	\$ 11,050.00	
Less: Interest Accrued to 12/31/10 (Trial Balance)	5,559.59	
Subtotal	\$ 5,490.41	
Add: Interest to be Accrued as of 12/31/11	\$ 4,569.58	
Required Appropriation 2011		\$ 10,059.99

### LIST OF BONDS ISSUED DURING 2010

Purpose	2011 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				

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

	WATER UTILITY	LOAN	N/A
	Debit	Credit	2011 Debt Service
Outstanding January 1, 2010	xxxxxxxxxxxxxxxxxxxx		
Issued	xxxxxxxxxxxxxxxxxxxx		
Paid		xxxxxxxxxxxxxxxxxxxx	
Outstanding December 31, 2010		xxxxxxxxxxxxxxxxxxxx	
2011 Loan Maturities			\$
2011 Interest on Loans *		\$	
<b>WATER UTILITY</b> _____ <b>LOAN</b>			
Outstanding January 1, 2010	xxxxxxxxxxxxxxxxxxxx		
Issued	xxxxxxxxxxxxxxxxxxxx		
Paid		xxxxxxxxxxxxxxxxxxxx	
Outstanding December 31, 2010		xxxxxxxxxxxxxxxxxxxx	
2011 Loan Maturities			\$
2011 Interest on Loans *		\$	

### INTEREST ON LOANS - WATER UTILITY BUDGET

2011 Interest on Loans (* Items)	\$	
Less: Interest Accrued to 12/31/10 (Trial Balance)	\$	
Subtotal	\$	
Add: Interest to be Accrued as of 12/31/11	\$	
Required Appropriation 2011		\$

### LIST OF LOANS ISSUED DURING 2010

Purpose	2011 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				

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

0 5 0 S e t e u S

	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2010	Date of Maturity	Rate of Interest	2011 Budget Requirement		Interest Computed to ( Insert Date )
							For Principal	For Interest **	
1.	Various Capital Improvements #2000-16	54,625.00	12-06-01	7,000.00	02-24-11	1.50%	1,000.00	105.00	02-24-11
2.	Various Capital Improvements #2002-10	21,500.00	12-05-02	3,250.00	02-24-11	1.50%	1,000.00	48.75	02-24-11
3.	Various Capital Improvements #2004-08	86,000.00	07-15-05	73,000.00	02-24-11	1.50%	3,000.00	1,095.00	02-24-11
4.	Various Capital Improvements #2005-09	59,000.00	03-02-06	51,800.00	02-24-11	1.50%	3,000.00	777.00	02-24-11
5.	Various Capital Improvements #2006-04	28,000.00	07-15-05	26,000.00	02-24-11	1.50%	1,000.00	390.00	02-24-11
6.	Various Capital Improvements #2006-17	674,000.00	03-02-06	630,000.00	02-24-11	1.50%	9,000.00	9,450.00	02-24-11
7.									
8.									
9.									
10.									
	<b>Total</b>	923,125.00	xxxxxxxxxxxx	791,050.00	xxxxxxxxxxxx	xxxxxxxxxxxx	18,000.00	11,865.75	

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 2008 or prior require one legal payable installment to be budgeted if it is contemplated that such notes will be renewed in 2011 or written intent of permanent financing submitted.  
 \*\* If interest on note is financed by ordinance, designate same, otherwise an amount must be included in this column.

INTEREST ON NOTES - WATER UTILITY BUDGET	
2011 Interest on Notes	\$ 11,865.75
Less: Interest Accrued to 12/31/10 (Trial Balance)	\$ 10,085.88
Subtotal	\$ 1,779.87
Add: Interest to be Accrued as of 12/31/11	\$ 8,240.49
Required Appropriation 2011	\$ 10,020.36

(Do not crowd - add additional sheets)

## DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

N/A

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	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2010	Date of Maturity	Rate of Interest	2011 Budget Requirement		Interest Computed to (Insert Date)
							For Principal	For Interest **	
1.									
2.									
3.									
4.									
5.									
6.									
7.									
8.									
9.									
10.									
11.									
12.									
13.									
14.									
15.									
	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, 2006 or prior must be appropriated in full in the 2011 Dedicated Utility Assessment Budget or written intent of permanent financing submitted.  
 \*\* Interest on Utility Assessment Notes must be included in the Utility Budget appropriation "Interest on Notes".

## SCHEDULE OF UTILITY CAPITAL LEASE PROGRAM OBLIGATIONS

N/A

	Purpose	Amount of Lease Obligation Outstanding December 31, 2010	2011 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

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(Do not crowd - add additional sheets)

### SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY CAPITAL FUND)

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IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2010		2010 Authorizations		Expended	Authorizations Cancelled	Balance - December 31, 2010	
	Funded	Unfunded					Funded	Unfunded
Water Utility Fund (See Attached Sheet 52a)		153,084.67			12,912.42			140,172.25
Totals		153,084.67			12,912.42			140,172.25

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

TOWNSHIP OF FAIRFIELD  
WATER UTILITY

IMPROVEMENT AUTHORIZATIONS

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General Improvements

	<u>Number</u>	<u>Ordinance Date</u>	<u>Amount</u>	<u>Balance Dec. 31, 2009 Unfunded</u>	<u>Expended</u>	<u>Balance Dec. 31, 2010 Unfunded</u>
Various Improvements to the Water System	00-16	8-14-00	\$ 57,500.00	\$ 11,468.47	\$	\$ 11,468.47
Various Improvements to the Water System	02-10	7-22-02	21,500.00	263.45		263.45
Various Improvements to the Water System	04-08	7-26-04	91,000.00	30,689.76		30,689.76
Various Improvements to the Water System	05-09	4-09-05	63,000.00	8,721.95		8,721.95
Various Improvements to the Water System	06-04	2-13-06	30,000.00	232.82		232.82
Various Improvements to the Water System	06-17	7-24-06	710,000.00	63,371.68		63,371.68
Acquisition of Equipment for the Water System	07-16	7-31-07	36,000.00	23,899.70	9,012.42	14,887.28
Acquisition of Equipment for the Water System	08-17	12-29-08	33,000.00	14,436.84	3,900.00	10,536.84
				<u>\$153,084.67</u>	<u>\$ 12,912.42</u>	<u>\$ 140,172.25</u>

# WATER UTILITY CAPITAL FUND

## SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance January 1, 2010	XXXXXXXXXXXXXXXXXX	2,552.00
Received from 2010 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, 2010	2,552.00	XXXXXXXXXXXXXXXXXX
	2,552.00	2,552.00

# WATER UTILITY CAPITAL FUND

## SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

N/A

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

\* The full amount of the 2010 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 PLEGGED TO LIABILITIES AND SURPLUS

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2009	RECEIPTS				Transfers	Disbursements	Balance Dec. 31, 2010
		Assessments and Liens	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	15,142.53				59.33			15,201.86
Other Liabilities								
Trust Surplus	52,122.46							52,122.46
Less Assets "Unfinanced" *	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Totals	63,265.93				59.33			63,325.26

S U R P L U S

\* Show as red figure

## STATEMENT OF SEWER UTILITY BUDGET - 2010

### BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit *
Operating Surplus Anticipated _____ 01	81,500.00	81,500.00	
Operating Surplus Anticipated with Consent of Director of Local Govt. Services _____ 02			
Rents	3,790,000.00	4,241,823.87	451,823.87
Miscellaneous	7,500.00	37,532.77	30,032.77
Interest on Investments	1,000.00	1,163.40	163.40
Added by N.J.S. 40A:4-87: (List)	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
Sewer Capital Fund Balance			
Additional Rents	72,675.00		(72,675.00)
Sewer Assessment Trust Fund Balance			
Subtotal	3,952,675.00	4,362,020.04	409,345.04
Deficit (General Budget) ** _____ 06			
_____ 07	3,952,675.00	4,362,020.04	409,345.04

\*\* 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:	xxxxxxxxxxxxxxxx
Adopted Budget	3,952,675.00
Added by N.J.S. 40A:4-87	
Emergency	
Total Appropriations	3,952,675.00
Add: Overexpenditures (See Footnote)	
Total Appropriations and Overexpenditures	3,952,675.00
Deduct Expenditures:	
Paid or Charged	3,934,550.16
Reserved	18,024.84
Surplus (General Budget) **	
Total Expenditures	3,952,575.00
Unexpended Balance Canceled (See Footnote)	100.00

**FOOTNOTES:**

**RE: OVEREXPENDITURES:**

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

**RE: UNEXPENDED BALANCES CANCELED:**

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







**RESULTS OF 2010 OPERATIONS - SEWER UTILITY**

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXXXXXXXXXXXXXX	409,345.04
Unexpended Balances of Appropriations	XXXXXXXXXXXXXXXXXXXX	100.00
Miscellaneous Revenue Not Anticipated	XXXXXXXXXXXXXXXXXXXX	
Unexpended Balances of 2009 Appropriation Reserves *	XXXXXXXXXXXXXXXXXXXX	42,712.82
Encumbrance Payable Canceled		
Deficit in Anticipated Revenues		XXXXXXXXXXXXXXXXXXXX
Refunds of Prior Year Revenues		XXXXXXXXXXXXXXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXXXXXXXXXXXXXX	
Excess in Operations - to Operating Surplus	452,157.86	XXXXXXXXXXXXXXXXXXXX
* See restriction in amount on Sheet 59, SECTION 2	452,157.86	452,157.86

**OPERATING SURPLUS - SEWER UTILITY**

	Debit	Credit
Balance January 1, 2010	XXXXXXXXXXXXXXXXXXXX	81,595.07
Excess in Results of 2010 Operations	XXXXXXXXXXXXXXXXXXXX	452,157.86
Amount Appropriated in 2010 Budget - Cash	81,500.00	XXXXXXXXXXXXXXXXXXXX
Amount Appropriated in 2010 Budget with Prior Written Consent of Director of Local Government Services		XXXXXXXXXXXXXXXXXXXX
Anticipated as Revenue in Current Fund Budget		
Balance December 31, 2010	452,252.93	XXXXXXXXXXXXXXXXXXXX
	533,752.93	533,752.93

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

Cash		240,030.66
Investments		613.14
Interfund Accounts Receivable		243,925.08
Subtotal		484,568.88
Deduct Cash Liabilities Marked with "C" on Trial Balance		32,315.95
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		452,252.93
* Other Assets Pledged to Operating Surplus		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2011 BUDGET.		452,252.93

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

## RESULTS OF 2010 OPERATIONS - SWIMMING POOL UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXXXXXXXXXXXXXX	
Unexpended Balances of Appropriations	XXXXXXXXXXXXXXXXXXXX	82.10
Miscellaneous Revenue Not Anticipated	XXXXXXXXXXXXXXXXXXXX	27,756.16
Unexpended Balances of 2009 Appropriation Reserves *	XXXXXXXXXXXXXXXXXXXX	12,530.08
Encumbrance Payable Canceled		
Deficit in Anticipated Revenues	37,035.00	XXXXXXXXXXXXXXXXXXXX
Refunds of Prior Year Revenues		XXXXXXXXXXXXXXXXXXXX
Operating Deficit - to Trial Balance		
Excess in Operations - to Operating Surplus	3,333.34	XXXXXXXXXXXXXXXXXXXX
* See <u>restriction</u> in amount on Sheet 59, SECTION 2	40,368.34	40,368.34

## OPERATING SURPLUS - SWIMMING POOL UTILITY

	Debit	Credit
Balance January 1, 2010	XXXXXXXXXXXXXXXXXXXX	135.31
Excess in Results of 2010 Operations	XXXXXXXXXXXXXXXXXXXX	3,333.34
Amount Appropriated in 2010 Budget - Cash		XXXXXXXXXXXXXXXXXXXX
Amount Appropriated in 2010 Budget with Prior Written Consent of Director of Local Government Services		XXXXXXXXXXXXXXXXXXXX
Anticipated as Revenue in Current Fund Budget		
Balance December 31, 2010	3,468.65	XXXXXXXXXXXXXXXXXXXX
	3,468.65	3,468.65

## ANALYSIS OF BALANCE DECEMBER 31, 2010 (FROM SWIMMING POOL UTILITY - TRIAL BALANCE)

Cash		5,616.31
Investments		390.43
Interfund Accounts Receivable		38,545.27
Subtotal		44,552.01
Deduct Cash Liabilities Marked with "C" on Trial Balance		41,139.43
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		3,412.58
* Other Assets Pledged to Operating Surplus		
Deferred Charges #	56.07	
Operating Deficit #		
Total Other Assets		56.07
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2011 BUDGET.		3,468.65

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

**SCHEDULE OF SEWER UTILITY ACCOUNTS RECEIVABLE**

Balance December 31, 2009		\$ <u>1,262,384.65</u>
Increased by:		
Sewer Rents Levied		\$ <u>3,235,533.60</u>
Decreased by:		
Collections	\$ <u>4,241,652.76</u>	
Overpayments applied	\$ <u>171.11</u>	
Transfer to Sewer Liens	\$ <u>7,818.09</u>	
Other	\$ _____	
		\$ <u>4,249,641.96</u>
Balance December 31, 2010		\$ <u><u>248,276.29</u></u>

**SCHEDULE OF SEWER LIENS**

Balance December 31, 2009		\$ _____
Increased by:		
Transfers from Accounts Receivable	\$ <u>7,818.09</u>	
Penalties and Costs	\$ <u>1,612.80</u>	
Other	\$ _____	
		\$ <u>9,430.89</u>
Decreased by:		
Collections	\$ _____	
Other	\$ _____	
		\$ _____
Balance December 31, 2010		\$ <u><u>9,430.89</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, 2009 Per Audit Report</u>	<u>Amount in 2010 Budget</u>	<u>Amount Resulting from 2010</u>	N/A <u>Balance as at Dec. 31, 2010</u>
1. Emergency Authorization - *	\$ _____	\$ _____	\$ _____	\$ _____
2. _____	\$ _____	\$ _____	\$ _____	\$ _____
3. _____	\$ _____	\$ _____	\$ _____	\$ _____
4. _____	\$ _____	\$ _____	\$ _____	\$ _____
5. _____	\$ _____	\$ _____	\$ _____	\$ _____
6. _____	\$ _____	\$ _____	\$ _____	\$ _____
7. _____	\$ _____	\$ _____	\$ _____	\$ _____
8. _____	\$ _____	\$ _____	\$ _____	\$ _____
9. _____	\$ _____	\$ _____	\$ _____	\$ _____
10. _____	\$ _____	\$ _____	\$ _____	\$ _____

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

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

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

**JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED**

<u>In favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	N/A <u>Appropriated for in Budget of Year 2011</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, 2009 Per Audit Report</u>	<u>Amount in 2010 Budget</u>	<u>Amount Resulting from 2010</u>	<u>Balance as at Dec. 31, 2010</u>
1. Emergency Authorization - * <u>Deficit in Operations</u>	\$ 10,030.89	\$ 9,974.82		\$ 56.07
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 2011</u>
1. _____	_____	_____	\$ _____	
2. _____	_____	_____	\$ _____	
3. _____	_____	_____	\$ _____	
4. _____	_____	_____	\$ _____	

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2011 DEBT SERVICE FOR BONDS  
SEWER UTILITY ASSESSMENT BONDS**

N/A

	Debit	Credit	2011 Debt Service
Outstanding January 1, 2010	XXXXXXXXXXXXXXXXXX		
Issued	XXXXXXXXXXXXXXXXXX		
Paid		XXXXXXXXXXXXXXXXXXXX	
Outstanding December 31, 2010		XXXXXXXXXXXXXXXXXXXX	
2011 Bond Maturities - Assessment Bonds			\$
2011 Interest on Bonds *		\$	

**SEWER UTILITY CAPITAL BONDS**

Outstanding January 1, 2010	XXXXXXXXXXXXXXXXXX	883,000.00	
Issued	XXXXXXXXXXXXXXXXXX		
Paid	66,000.00	XXXXXXXXXXXXXXXXXXXX	
Outstanding December 31, 2010	817,000.00	XXXXXXXXXXXXXXXXXXXX	
	883,000.00	883,000.00	
2011 Bond Maturities - Capital Bonds			\$ 80,000.00
2011 Interest on Bonds *		\$ 22,113.25	

**INTEREST ON BONDS - SEWER UTILITY BUDGET**

2011 Interest on Bonds (* Items)	\$ 22,113.25	
Less: Interest Accrued to 12/31/10 (Trial Balance)	\$ 9,309.06	
Subtotal	\$ 12,804.19	
Add: Interest to be Accrued as of 12/31/11	\$ 9,647.10	
Required Appropriation 2011		\$ 22,451.29

**LIST OF BONDS ISSUED DURING 2010**

Purpose	2011 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2011 DEBT SERVICE FOR BONDS  
SWIMMING POOL UTILITY \_\_\_\_\_ BONDS**

N/A

	Debit	Credit	2011 Debt Service
Outstanding January 1, 2010	xxxxxxxxxxxxxxxx		
Issued	xxxxxxxxxxxxxxxx		
Paid		xxxxxxxxxxxxxxxx	
Outstanding December 31, 2010		xxxxxxxxxxxxxxxx	
2011 Bond Maturities - Assessment Bonds			\$
2011 Interest on Bonds *		\$	

**SWIMMING POOL UTILITY CAPITAL BONDS**

Outstanding January 1, 2010	xxxxxxxxxxxxxxxx	222,000.00	
Issued	xxxxxxxxxxxxxxxx		
Paid	65,000.00	xxxxxxxxxxxxxxxx	
Serial Bonds Defeased			
Outstanding December 31, 2010	157,000.00	xxxxxxxxxxxxxxxx	
	222,000.00	222,000.00	
2011 Bond Maturities - Capital Bonds			\$ 20,000.00
2011 Interest on Bonds *		\$ 5,730.50	

**INTEREST ON BONDS - SWIMMING POOL UTILITY BUDGET**

2011 Interest on Bonds (* Items)	\$ 5,730.50	
Less: Interest Accrued to 12/31/10 (Trial Balance)	\$ 2,626.48	
Subtotal	\$ 3,104.02	
Add: Interest to be Accrued as of 12/31/11	\$ 2,291.90	
Required Appropriation 2011		\$ 5,395.92

**LIST OF BONDS ISSUED DURING 2010**

Purpose	2011 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				

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

	SEWER UTILITY	LOAN	N/A
	Debit	Credit	2011 Debt Service
Outstanding January 1, 2010	xxxxxxxxxxxxxxxxxxxx		
Issued	xxxxxxxxxxxxxxxxxxxx		
Paid		xxxxxxxxxxxxxxxxxxxx	
Outstanding December 31, 2010		xxxxxxxxxxxxxxxxxxxx	
2011 Loan Maturities - Assessment Bonds			\$
2011 Interest on Loans *		\$	

	SEWER UTILITY	LOAN	
Outstanding January 1, 2010	xxxxxxxxxxxxxxxxxxxx		
Issued	xxxxxxxxxxxxxxxxxxxx		
Paid		xxxxxxxxxxxxxxxxxxxx	
Outstanding December 31, 2010		xxxxxxxxxxxxxxxxxxxx	
2011 Loan Maturities			\$
2011 Interest on Loans *		\$	

INTEREST ON LOANS - SEWER UTILITY BUDGET		
2011 Interest on Loans (* Items)	\$	
Less: Interest Accrued to 12/31/2010 (Trial Balance)	\$	
Subtotal	\$	
Add: Interest to be Accrued as of 12/31/2011	\$	
Required Appropriation 2011		\$

LIST OF LOANS ISSUED DURING 2010				
Purpose	2011 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				

## DEBT SERVICE SCHEDULE FOR SEWER 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, 2010	Date of Maturity	Rate of Interest	2011 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
<b>Total</b>								

Sheet 64

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

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

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

All notes with an original date of issue of 2008 or prior require one legal payable installment to be budgeted if it is contemplated that such notes will be renewed in 2011 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	
2011 Interest on Notes	\$
Less: Interest Accrued to 12/31/10 (Trial Balance)	\$
Subtotal	\$
Add: Interest to be Accrued as of 12/31/11	\$
Required Appropriation - 2011	\$

(Do not crowd - add additional sheets)

## SCHEDULE OF SEWER UTILITY CAPITAL LEASE PROGRAM OBLIGATIONS

N/A

	Purpose	Amount of Lease Obligation Outstanding December 31, 2010	2011 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

S h e e t 6 4 a

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

	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2010	Date of Maturity	Rate of Interest	2011 Budget Requirement		Interest Computed to (Insert Date)
							For Principal	For Interest **	
1.	Various Pool Improvements	74,000.00	3/1/2007	70,000.00	2/24/2011	1.500%	4,000.00	1,050.00	2/24/2011
2.									
3.									
4.									
5.									
6.									
7.									
8.									
9.									
10.									
	Total	74,000.00		70,000.00			4,000.00	1,050.00	

Sheet 64b

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 2008 or prior require one legal payable installment to be budgeted if it is contemplated that such notes will be renewed in 2011 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	
2011 Interest on Notes	\$ 1,050.00
Less: Interest Accrued to 12/31/10 (Trial Balance)	\$ 888.90
Subtotal	\$ 161.10
Add: Interest to be Accrued as of 12/31/11	\$ 703.54
Required Appropriation - 2011	\$ 864.64

(Do not crowd - add additional sheets)

## SCHEDULE OF SWIMMING POOL UTILITY CAPITAL LEASE PROGRAM OBLIGATIONS

N/A

	Purpose	Amount of Lease Obligation Outstanding December 31, 2010	2011 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

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(Do not crowd - add additional sheets)

**DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES**

N/A

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	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2010	Date of Maturity	Rate of Interest	2011 Budget Requirement		Interest Computed to (Insert Date)
							For Principal	For Interest **	
1.									
2.									
3.									
4.									
5.									
6.									
7.									
8.									
9.									
10.									
11.									
12.									
13.									
14.									
15.									
	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, 2006 or prior must be appropriated in full in the 2011 Dedicated Utility Assessment Budget or written intent of permanent financing submitted.

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

### SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (SEWER UTILITY CAPITAL FUND)

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IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2010		2010 Authorizations		Expended	Authorizations Canceled	Balance December 31, 2010	
	Funded	Unfunded					Funded	Unfunded
See Attached Sheet 66a	16,883.21	100,349.66			6,500.00		16,883.21	93,849.66
<b>Totals</b>		70000-			6,500.00		16,883.21	93,849.66

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

TOWNSHIP OF FAIRFIELD  
SEWER UTILITY

IMPROVEMENT AUTHORIZATIONS

	<u>Number</u>	<u>Ordinance Date</u>	<u>Amount</u>	<u>Balance Dec. 31, 2009</u>		<u>Expended</u>	<u>Balance Dec. 31, 2010</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		71,694.00	6,500.00		65,194.00
				<u>\$ 16,883.21</u>	<u>\$ 100,349.66</u>	<u>\$ 6,500.00</u>	<u>\$ 16,883.21</u>	<u>\$ 93,849.66</u>

TOWNSHIP OF FAIRFIELD  
SWIMMING POOL UTILITY

IMPROVEMENT AUTHORIZATIONS

	<u>Ordinance</u>		<u>Balance</u> <u>Dec. 31, 2009</u>		<u>Expended</u>	<u>Balance</u> <u>Dec. 31, 2010</u>	
	<u>Number</u>	<u>Amount</u>	<u>Funded</u>	<u>Unfunded</u>		<u>Funded</u>	<u>Unfunded</u>
<u>General Improvements</u>							
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		47,040.21	3,605.00		43,435.21
			<u>\$48,678.68</u>	<u>\$84,046.99</u>	<u>\$3,605.00</u>	<u>\$48,678.68</u>	<u>\$80,441.99</u>

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## SEWER UTILITY CAPITAL FUND

### SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance January 1, 2010	XXXXXXXXXXXXXXXXXXXX	38,530.00
Received from 2010 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, 2010	38,530.00	XXXXXXXXXXXXXXXXXXXX
	38,530.00	38,530.00

## SEWER UTILITY CAPITAL FUND

### SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

\* The full amount of the 2009 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, 2009	XXXXXXXXXXXXXXXXXX	3,350.00
Received from 2010 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, 2010	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, 2010.	XXXXXXXXXXXXXXXXXX	
Received from 2010 Budget Appropriation*	XXXXXXXXXXXXXXXXXX	
Received from 2010 Emergency Appropriation*	XXXXXXXXXXXXXXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXX
Balance December 31, 2010		XXXXXXXXXXXXXXXXXX

\* The full amount of the 2009 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 2010

The arrangement of the schedules is shown by the index appearing at the bottom hereof. The statement is prepared on a full cash basis. Any variations from 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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1c.	Municipal Budget Local Examination Certification
1d.	Report of Federal and State Financial Assistance Expenditures of Awards
2.	Instructions and Certification
3, 3a & 3b.	Trial Balance - Current Fund
4.	Trial Balance - Public Assistance Fund
5.	Trial Balance - Federal and State Grant Fund
6 & 6b.	Trial Balance - Trust Funds/ Schedule of Trust Fund Deposits & Reserves
6a.	Municipal Public Defender Certification -- P.L. 1997, C. 256
7.	Analysis of Trust Assessment Cash and Investments Pledged to Liabilities and Surplus
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36.	Capital Improvement Fund
37.	Down Payment
37.	Capital Improvements Authorized in 2010
38.	General Capital Surplus, Bond Covenants
39.	Required Information (N.J.S.A. 52:27BB-55 as amended by Chap. 211, P.L. 1981)

### UTILITIES ONLY

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