

RESULTS OF SFY 2011 OPERATIONS - WATER UTILITY

N/A

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXXXXXXXXXXXX	
Unexpended Balances of Appropriations	XXXXXXXXXXXXXXXXXX	
Miscellaneous Revenue Not Anticipated	XXXXXXXXXXXXXXXXXX	
Unexpended Balances of 2010 Appropriation Reserves *	XXXXXXXXXXXXXXXXXX	
Prior Year Revenue Refunds		
Deficit in Anticipated Revenues		XXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXXXXXXXXXXXX	
Excess in Operations - to Operating Surplus		XXXXXXXXXXXXXXXXXX

\* See restriction in amount on Sheet 45, SECTION 2

OPERATING SURPLUS - WATER UTILITY

N/A

	Debit	Credit
Balance July 1, 2010	XXXXXXXXXXXXXXXXXX	
Excess in Results of SFY 2011 Operations	XXXXXXXXXXXXXXXXXX	
Amount Appropriated in SFY 2011 Budget - Cash		XXXXXXXXXXXXXXXXXX
Amount Appropriated in SFY 2011 Budget with Prior Written Consent of Director of Local Government Services		XXXXXXXXXXXXXXXXXX
Balance June 30, 2011		XXXXXXXXXXXXXXXXXX

ANALYSIS OF BALANCE JUNE 30, 2011  
(FROM WATER UTILITY - TRIAL BALANCE)

N/A

Cash	
Investments	
Interfund Accounts Receivable	
Subtotal	
Deduct Cash Liabilities Marked with "C" on Trial Balance	
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	
Other Assets Pledged to Operating Surplus *	
Deferred Charges #	
Operating Deficit #	
Total Other Assets	

# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN SFY 2012 BUDGET.

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

SCHEDULE OF WATER UTILITY ACCOUNTS RECEIVABLE

Balance June 30, 2010	\$ _____	N/A
Increased by:		
Water Rents Levied	\$ _____	
Decreased by:		
Collections	\$ _____	
Overpayments applied	\$ _____	
Transfer to Water Liens	\$ _____	
Other	\$ _____	
Balance June 30, 2011	\$ _____	

SCHEDULE OF WATER UTILITY LIENS

Balance June 30, 2010	\$ _____	N/A
Increased by:		
Transfers from Accounts Receivable	\$ _____	
Penalties and Costs	\$ _____	
Other	\$ _____	
Decreased by:		
Collections	\$ _____	
Other	\$ _____	
Balance June 30, 2011	\$ _____	

**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)

Caused By	Amount June 30, 2010 Per Audit Report	Amount in SFY 2011 Budget	Amount Resulting from SFY 2011	Balance as at June 30, 2011
1. Emergency Authorization - *	\$ _____	\$ _____	\$ _____	N/A
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**

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

**JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED**

In favor of	On Account of	Date Entered	Amount	N/A Appropriated for in Budget of SFY 2012
1. _____	_____	_____	\$ _____	_____
2. _____	_____	_____	\$ _____	_____
3. _____	_____	_____	\$ _____	_____
4. _____	_____	_____	\$ _____	_____

SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2012 DEBT SERVICE FOR BONDS

N/A

WATER UTILITY ASSESSMENT BONDS			
	Debit	Credit	SFY 2012 Debt Service
Outstanding July 1, 2010	XXXXXXXXXXXXXXXXXX		
Issued	XXXXXXXXXXXXXXXXXX		
Paid		XXXXXXXXXXXXXXXXXX	
Outstanding June 30, 2011		XXXXXXXXXXXXXXXXXX	
SFY 2012 Bond Maturities - Assessment Bonds			
SFY 2012 Interest on Bonds *			\$
WATER UTILITY CAPITAL BONDS			
Outstanding July 1, 2010	XXXXXXXXXXXXXXXXXX		
Issued	XXXXXXXXXXXXXXXXXX		
Paid		XXXXXXXXXXXXXXXXXX	
Outstanding June 30, 2011		XXXXXXXXXXXXXXXXXX	
SFY 2012 Bond Maturities - Capital Bonds			
SFY 2012 Interest on Bonds *			\$

INTEREST ON BONDS - WATER UTILITY BUDGET

SFY 2012 Interest on Bonds (* Items)	\$
Less: Interest Accrued to 6/30/11 (Trial Balance)	\$
Subtotal	\$
Add: Interest to be Accrued as of 6/30/12	\$
Required Appropriation SFY 2012	\$

LIST OF BONDS ISSUED DURING 2011

Purpose	SFY 2012 Maturity	Amount Issued	Date of Issue	Interest Rate
				N/A
Total				

SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2012 DEBT SERVICE FOR LOANS

N/A

WATER UTILITY		LOAN		SFY 2012 Debt Service
	Debit	Credit		
Outstanding July 1, 2010	XXXXXXXXXXXXXXXXXX			
Issued	XXXXXXXXXXXXXXXXXX			
Paid		XXXXXXXXXXXXXXXXXX		
Outstanding June 30, 2011		XXXXXXXXXXXXXXXXXX		
SFY 2012 Loan Maturities				
SFY 2012 Interest on Loans *			\$	
WATER UTILITY		LOAN		
Outstanding July 1, 2010	XXXXXXXXXXXXXXXXXX			
Issued	XXXXXXXXXXXXXXXXXX			
Paid		XXXXXXXXXXXXXXXXXX		
Outstanding June 30, 2011		XXXXXXXXXXXXXXXXXX		
SFY 2012 Loan Maturities				
SFY 2012 Interest on Loans *			\$	

INTEREST ON LOANS - WATER UTILITY BUDGET

SFY 2012 Interest on Loans (* Items)	\$
Less: Interest Accrued to 06/30/11 (Trial Balance)	\$
Subtotal	\$
Add: Interest to be Accrued as of 06/30/12	\$
Required Appropriation SFY 2012	\$

LIST OF LOANS ISSUED DURING SFY 2011

Purpose	SFY 2012 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				











WATER UTILITY CAPITAL FUND

N/A

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance July 1, 2010	XXXXXXXXXXXXXXXXXX	
Received from SFY 2011 Budget Appropriation *	XXXXXXXXXXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXXXXXXXXXX	
	XXXXXXXXXXXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXX
Balance June 30, 2011		XXXXXXXXXXXXXXXXXX

WATER UTILITY CAPITAL FUND

N/A

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit	Credit
Balance July 1, 2010	XXXXXXXXXXXXXXXXXX	
Received from SFY 2011 Budget Appropriation *	XXXXXXXXXXXXXXXXXX	
Received from SFY 2011 Emergency Appropriation *	XXXXXXXXXXXXXXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXX
Balance June 30, 2011		XXXXXXXXXXXXXXXXXX

\* The full amount of the SFY 2011 budget appropriation should be transferred to this account unless the balance the appropriation is permitted to lapse.





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

**POST CLOSING**  
**TRIAL BALANCE - SEWER UTILITY FUND (CONTINUED)**  
 AS AT JUNE 30, 2011  
**Operating and Capital Sections**

(Separately Stated)  
 Cash Liabilities Must Be Subtotaled and Subtotal Must Be Marked With "C"

Title of Account	Debit	Credit
Capital Fund		
Fixed Capital		
Due from Current Fund	2,113,325.50	
Due from Sewer Operating Fund	90,000.00	
Due to General Capital Fund	20,000.00	
Due to Federal and State Grant Fund		30,139.73
Bond Anticipation Note Payable		59,860.27
Capital Improvement Fund		94,700.00
Reserve for Amortization		20,000.00
U.S.D.A. Loan Payable		176,092.45
		1,842,533.05
	2,223,325.50	2,223,325.50

(Do not crowd - add additional sheets)





SCHEDULE OF SEWER UTILITY BUDGET - SFY 2011

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit *
Operating Surplus Anticipated 01			
Operating Surplus Anticipated with Consent of Director of Local Govt. Services 02			
Rents	1,007,188.00	1,381,031.51	373,843.51
Host Fees	13,680.00	5,338.15	(8,341.85)
Additional Rents	260,000.00		(260,000.00)
Added by N.J.S. 40A:4-87: (List)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Subtotal	1,280,868.00	1,386,369.66	105,501.66
Deficit (General Budget) ** 06			
07	1,280,868.00	1,386,369.66	105,501.66

\*\* 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:	XXXXXXXXXXXXXXXXXXXX
Adopted Budget	1,280,868.00
Added by N.J.S. 40A:4-87	
Emergency	275,000.00
Total Appropriations	1,555,868.00
Add: Overexpenditures (See Footnote)	
Total Appropriations and Overexpenditures	1,555,868.00
Deduct Expenditures:	
Paid or Charged	1,544,354.26
Reserved	11,207.74
Surplus (General Budget) **	
Total Expenditures	1,555,562.00
Unexpended Balance Canceled (See Footnote)	306.00

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".



STATEMENT OF SFY 2011 OPERATION  
SEWER UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the SFY 2011 Utility Budget contained either an item of revenue "Deficit (General Budget)" or an item of appropriation "Surplus (General Budget)".  
Section 2 should be filled out in every case.

SECTION 1:

Revenue Realized:	XXXXXXXXXXXXXXXXXXXX	N/A
Budget Revenue (Not Including "Deficit (General Budget)")		
Miscellaneous Revenue Not Anticipated		
SFY 2010 Appropriation Reserves Canceled * (Excess Revenue Realized)		
Total Revenue Realized		
Expenditures:		
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXXXXXXXXXXXXXX	
Paid or Charged	XXXXXXXXXXXXXXXXXXXX	
Reserved		
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Overexpenditure of Appropriation Reserves		
Total Expenditures		
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		
Excess		
Budget Appropriation - Surplus (General Budget) **		
Remainder = ("Results of SFY 2011 Operation" ("Excess in Operations - Sheet 60)		
Deficit		
Anticipated Revenue - Deficit (General Budget) **		
Remainder = ("Results of SFY 2011 Operation" ("Operating Deficit - to Trial Balance" - Sheet 60)		

SECTION 2:

The following item of "SFY 2010 Appropriation Reserves Canceled in 2011 " Is Due to the Current Fund TO THE EXTENT OF the amount Received and Due from the General Budget of SFY 2010 for an Anticipated SewerDeficit in the Sewer Utility for SFY 2010:

SFY 2010 Appropriation Reserves Canceled in SFY 2011	
Less: Anticipated Deficit in SFY 2010 Budget - Amount Received and Due from Current Fund - If none, enter "None"	29,180.59
* Excess (Revenue Realized)	29,180.59

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

RESULTS OF SFY 2011 OPERATIONS SEWER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXXXXXXXXXXXXXX	
Unexpended Balances of Appropriations	XXXXXXXXXXXXXXXXXXXX	105,501.66
Miscellaneous Revenue Not Anticipated	XXXXXXXXXXXXXXXXXXXX	306.00
Unexpended Balances of SFY 2010 Appropriation Reserves *	XXXXXXXXXXXXXXXXXXXX	14,385.89
	XXXXXXXXXXXXXXXXXXXX	29,180.59
Deficit in Anticipated Revenues		
Refunds of Prior Year Revenues		XXXXXXXXXXXXXXXXXXXX
Operating Deficit - to Trial Balance		XXXXXXXXXXXXXXXXXXXX
Excess in Operations - to Operating Surplus	149,374.14	
* See restriction in amount on Sheet 59, SECTION 2	149,374.14	149,374.14

OPERATING SURPLUS - SEWER UTILITY

	Debit	Credit
Balance July 1, 2010	XXXXXXXXXXXXXXXXXXXX	56,872.85
Excess in Results of SFY 2011 Operations		
Amount Appropriated in SFY 2011 Budget - Cash	XXXXXXXXXXXXXXXXXXXX	149,374.14
Amount Appropriated in SFY 2011 Budget with Prior Written Consent of Director of Local Government Services		XXXXXXXXXXXXXXXXXXXX
Anticipated as Revenue in Current Fund Budget		XXXXXXXXXXXXXXXXXXXX
Balance June 30, 2011	206,246.99	
	206,246.99	206,246.99

ANALYSIS OF BALANCE JUNE 30, 2011  
(FROM SEWER UTILITY - TRIAL BALANCE)

Cash (including Change Fund)		337.62
Interfund Receivables		
Other Accounts Receivable		
Subtotal		337.62
Deduct Cash Liabilities Marked with "C" on Trial Balance		69,090.63
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		(68,753.01)
* Other Assets Pledged to Operating Surplus		
Deferred Charges #	275,000.00	
Operating Deficit #		
Total Other Assets		275,000.00
		206,246.99

# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN SFY2012 BUDGET.  
\* In the case of a "Deficit in Operating Surplus Cash", "Other Assets" would be also pledged to cash liabilities.

SCHEDULE OF SEWER UTILITY ACCOUNTS RECEIVABLE

Balance June 30, 2010	\$ <u>104,904.55</u>
Increased by:	
Sewer Rents Levied	
Decreased by:	
Collections	\$ <u>1,381,031.51</u>
Overpayments applied	\$ _____
Transfer to Sewer Liens	\$ _____
Other	\$ _____
Balance June 30, 2011	\$ <u>1,381,031.51</u>
	\$ <u>131,595.68</u>

SCHEDULE OF SEWER LIENS

Balance June 30, 2010	N/A
Increased by:	
Transfers from Accounts Receivable	\$ _____
Penalties and Costs	\$ _____
Other	\$ _____
Decreased by:	
Collections	\$ _____
Other	\$ _____
Balance June 30, 2011	\$ _____
	\$ _____

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)  
N/A

Caused By	Amount June 30, 2010 Per Audit Report	Amount in SFY 2011 Budget	Amount Resulting from SFY 2011	Balance as at June 30, 2011
1. Emergency Authorization - *	\$ 281,000.00	\$ 281,000.00	\$ 275,000.00	\$ 275,000.00
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

Date	Purpose	N/A Amount
1.		\$
2.		\$
3.		\$
4.		\$
5.		\$

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

In favor of	On Account of	Date Entered	Amount	N/A Appropriated for in Budget of SFY 2012
1.			\$	
2.			\$	
3.			\$	
4.			\$	

SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2012 DEBT SERVICE FOR BONDS

N/A

SEWER UTILITY ASSESSMENT BONDS

	Debit	Credit	SFY 2012 Debt Service
Outstanding July 1, 2010	XXXXXXXXXXXXXXXXXX		
Issued	XXXXXXXXXXXXXXXXXX		
Paid		XXXXXXXXXXXXXXXXXX	
Outstanding June 30, 2011		XXXXXXXXXXXXXXXXXX	
SFY 2012 Bond Maturities - Assessment Bonds			
SFY 2012 Interest on Bonds *			\$

SEWER UTILITY CAPITAL BONDS

Outstanding July 1, 2010	XXXXXXXXXXXXXXXXXX		
Issued	XXXXXXXXXXXXXXXXXX		
Paid		XXXXXXXXXXXXXXXXXX	
Outstanding December 31, 2011		XXXXXXXXXXXXXXXXXX	
SFY 2012 Bond Maturities - Capital Bonds			
SFY 2012 Interest on Bonds *			\$

INTEREST ON BONDS - SEWER UTILITY BUDGET

SFY 2012 Interest on Bonds (* Items)	\$
Less: Interest Accrued to 06/30/11 (Trial Balance)	\$
Subtotal	\$
Add: Interest to be Accrued as of 06/30/12	\$
Required Appropriation SFY 2012	\$

LIST OF BONDS ISSUED DURING SFY 2011

Purpose	SFY 2012 Maturity	Amount Issued	Date of Issue	Interest Rate
				N/A
Total				

SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2012 DEBT SERVICE FOR LOANS

SEWER WASTEWATER UTILITY USDA LOAN

	Debit	Credit	SFY 2012 Debt Service
Outstanding July 1, 2010	XXXXXXXXXXXXXXXXXX	1,867,496.81	
Issued	XXXXXXXXXXXXXXXXXX		
Paid	24,963.76	XXXXXXXXXXXXXXXXXX	
Outstanding June 30, 2011	1,842,533.05	XXXXXXXXXXXXXXXXXX	
SFY 2012 Loan Maturities	1,867,496.81	1,867,496.81	
SFY 2012 Interest on Loans *		\$ 87,520.32	\$ 26,163.52

SEWER UTILITY LOAN

Outstanding July 1, 2010	XXXXXXXXXXXXXXXXXX		
Issued	XXXXXXXXXXXXXXXXXX		
Paid		XXXXXXXXXXXXXXXXXX	
Outstanding June 30, 2011		XXXXXXXXXXXXXXXXXX	
SFY 2012 Loan Maturities			\$
SFY 2012 Interest on Loans *			\$

INTEREST ON LOANS - SEWER UTILITY BUDGET

SFY 2012 Interest on Loans (* Items)	\$
Less: Interest Accrued to 06/30/11 (Trial Balance)	\$
Subtotal	\$
Add: Interest to be Accrued as of 06/30/12	\$
Required Appropriation SFY 2012	\$

LIST OF LOANS ISSUED DURING SFY 2011

Purpose	SFY 2012 Maturity	Amount Issued	Date of Issue	Interest Rate
				N/A
Total				

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

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding June 30, 2011	Date of Maturity	Rate of Interest	SFY 2012 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1. Various Capital Improvements	100,000.00	6-8-07	94,700.00	3-09-12	2.750%	5,300.00	2,604.25	3/9/2012
Total	100,000.00		94,700.00			5,300.00	2,604.25	
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

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

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

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

All notes with an original date of issue of SFY 2009 or prior require one legal payable installment to be budgeted if it is contemplated that such notes will be renewed in SFY 2012 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.

<b>INTEREST ON NOTES - SEWER UTILITY BUDGET</b>	
2012 Interest on Notes	\$ 2,604.25
Less: Interest Accrued to 06/30/11 (Trial Balance)	\$ 465.00
Subtotal	\$ 2,139.25
Add: Interest to be Accrued as of 06/30/12	\$ 500.00
Required Appropriation - SFY 2012	\$ 2,639.25

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

1	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount Outstanding of Note June 30, 2011	Date of Maturity	Rate of Interest	SFY 2012 Budget Requirement	For Interest **	Interest Computed to (Insert Date)
							For Principal	For Interest **	
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.  
 \* See Sheet 33 for clarification of "Original Date of Issue".  
 Utility Assessment Notes with an original date of issue of SFY 2007 or prior must be appropriated in full in the SFY 2012 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".











# INSTRUCTIONS IN PREPARATION OF ANNUAL FINANCIAL STATEMENT OF SFY 2011

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".

## INDEX

1, 1a & 1b.	Certification and Affidavit
1c.	Municipal Budget Local Examination Certification
1d.	Report of Federal and State Financial Assistance Expenditures of Awards
2.	Instructions and Certification
3, 3a & 3b.	Trial Balance - Current Fund
4.	Trial Balance - Public Assistance Fund
5.	Trial Balance - Federal and State 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
8.	Trial Balance - Capital Fund
9 & 9a.	Cash Reconciliation
10.	Federal and State Grants Receivable
11 & 11a.	Appropriated Reserves for Federal and State Grants
12.	Unappropriated Reserves for Federal and State Grants
13.	Local District School Tax - Municipal Open Space Tax
14.	Regional School Tax - Regional High School Tax
15.	County Taxes Payable - Special District Taxes
16.	Reserves for State and Federal Aid for Library Services
17 & 17a.	General Budget Revenues
17.	Allocation of Current Tax Collections
18.	General Budget Appropriations
18.	Emergency Appropriations for Local School District Purposes
19.	Results of SFY 2011 Operation - Current Fund
20.	Schedule of Miscellaneous Revenues Not Anticipated
21.	Surplus Account and Analysis of Balance
22.	Current Tax Levy
22a.	Accelerated Tax Sale/Tax Levy Sale Chapter 99 To Calculate Underlying Tax Collection Rate for 2011
23.	Due from/to State of New Jersey for Senior Citizens and Veterans Deductions
24.	Reserve for Tax Appeals Pending (N.J.S.A.54:3-37)
25.	Municipal Budget - Computation of "Reserve for Uncollected Taxes" & "Amount to be Raised by Taxation"
25a.	Accelerated Tax Sale - Chapter 99. Calculation to Utilize Proceeds in Current Budget as Deduction to Reserve for Uncollected Taxes Appropriation
26.	Delinquent Taxes and Tax Title Liens
27.	Foreclosed Property; Contract Sales; Mortgage Sales
28.	Deferred Charges and List of Judgments - Current
29.	Emergency - Tax Map; Revaluation; Master Plan; Revisions and Codification of Ordinance; Drainage Maps for Flood Control;
30.	Preliminary Studies, etc. for Sanitary Sewer Systems, Municipal Consolidation Act; Flood or Hurricane Damage
31 & 31a.	Emergency - Damage to Roads and Bridges by Snow, Ice, etc.; Public Exigencies Caused by Civil Disturbances
32.	Summary Statement of Debt Service Requirements - Municipal (or County)
33.	Summary Statement of Debt Service Requirements - School - Type 1 and Current
34 & 34a.	Debt Service for Notes (Other than Assessment Notes)
35 & 35a.	Debt Service for Assessment Notes/ Schedule of Capital Lease Program Obligations
36.	Improvement Authorizations
37.	Capital Improvement Fund
37.	Down Payment
37.	Capital Improvements Authorized in SFY 2011
38.	General Capital Surplus, Bond Convenants
39.	Required Information (N.J.S.A. 52:27BB-55 as amended by Chap. 211, P.L. 1981)
40.	<u>UTILITIES ONLY</u>
41 & 55.	Instructions
42 & 56.	Trial Balance - Utility Fund
43 & 57.	Trial Balance - Utility Assessment Trust Funds
44 & 58.	Analysis of Utility Assessment Trust Cash and Investments Pledged to Liabilities and Surplus
45 & 59.	Utility Revenues and Appropriations
46 & 60.	SFY 2010 Utility Operations
47 & 61.	Results of Operation, Operating Surplus and Analysis
48 & 62.	Utility Accounts Receivable; Utility Liens
49 & 63.	Deferred Charges and List of Judgments - Utility
49a & 63a.	Summary Statement of Debt Service Requirements
50 & 64.	Summary Statement of Loan Requirements
51 & 65.	Debt Service for Utility Notes (Other than Utility Assessment Notes)
51a & 65a.	Debt Service for Utility Assessment Notes
52 & 66.	Schedule of Capital Lease Program Obligations
53 & 67.	Improvement Authorizations (Utility Capital)
54 & 68.	Capital Improvement Fund and Down Payments
	Utility Capital Improvements Authorized in SFY 2011; Utility Capital Surplus