# ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2011
# (UNAUDITED)

| | |
|---|---|
| POPULATION LAST CENSUS | 5,915 |
| NET VALUATION TAXABLE 2011 | $239,131,156 |
| MUNICODE | 1208 |

**FIVE DOLLARS PER DAY PENALTY IF NOT FILED BY:**
**COUNTIES - JANUARY 26, 2012**
**MUNICIPALITIES - FEBRUARY 10, 2012**

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

Borough of Jamesburg, County c Middlesex

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

| Date | | Examined By: | |
|---|---|---|---|
| 1 | | | Preliminary Check |
| 2 | | | Examined |

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

Signature [signature]

Title Chief Financial Officer

(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 hereby certify that I, Denise Jawidzik, am the Chief Financial Officer, License# N0501, of the Borough of Jamesburg, County of Middlesex 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, 2011, 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, 2011.

| | |
|---|---|
| Signature | [signature] |
| Title | Chief Financial Officer |
| Address | 131 Perrineville Rd. Jamesburg, NJ 08831 |
| Phone Number | 732-521-2222 x 110 |
| Fax Number | 732-521-3455 |
| Email | djawidzik@jamesburgborough.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.

**NOT APPLICABLE**

## THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:

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

**I have prepared the post-closing trial balances, related statements and analyses included in the accompanying Annual Financial Statement from the books of account and records made available to me by the Borough of Jamesburg as of December 31, 2011 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 2011 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 Divi¡sion. 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:**

_____
(Registered Municipal Accountant

_____
(Firm Name

_____
(Address)

_____
(Address)

_____
(Phone Number)

_____
(Fax Number)

Certified by me

this _____ day of _____, 2012

**NOT APPLICABLE**

## UNIFORM CONSTRUCTION CODE CERTIFICATION BY CONSTRUCTION CODE OFFICIAL

The undersigned certifies that the municipality has compiled with the regulations governing revenues generated by uniform construction code fees and expenditures for construction code operations for fiscal year 2011 as required under N.J.A.C. 5:23-4.17.

Printed Name: DAVID M. GRAY

Signature: David M. Gray

Certificate #: 006684

Date: 1/9/12

# MUNICIPAL BUDGET LOCAL EXAMINATION QUALIFICATION CERTIFICATION BY CHIEF FINANCIAL OFFICER

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

## CERTIFICATION OF QUALIFYING MUNICIPALITY

1. The outstanding indebtedness of the previous fiscal year **is not in excess of 3.5%;**
2. All emergencies approved for the previous fiscal year **did not exceed 3%** of total appropriations.
3. The tax collection rate **exceeded 90%;**
4. Total deferred charges **did not equal or exceed 4%** of the total tax levy;
5. There were **no "procedural deficiencies" noted** by the registered municipal accountant on Sheet 1a of the Annual Financial Statement, and
6. There was **no operating deficit** for the previous fiscal year.
7. The municipality did **not** conduct an accelerated tax sale for less than 3 consecutive years.
8. The municipality did **not** conduct a tax levy sale the previous fiscal year and does not plan to conduct one in the current year.
9. The current year budget does **not** contain an appropriation or levy "CAP Waiver".
10. The municipality will not apply for Extraordinary Aid for 2012.

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

Municipality: Borough of Jamesburg

Chief Financial Officer: Denise Jawidzik

Signature: Denise Jawidzik

Certificate #: N0501

Date: 1/31/12

## CERTIFICATION OF NON-QUALIFYING MUNICIPALITY

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

**NOT APPLICABLE**

Municipality: Borough of Jamesburg

Chief Financial Officer: Denise Jawidzik

Signature:

Certificate #: N0501

Date:

**22-6002007**
Federal ID #

**Borough of Jamesburg**
Municipality

**Middlesex**
County

# Report of Federal and State Financial Assistance Expenditure of Awards

Fiscal Year Ending: **December 31, 2011**

| | (1) Federal programs Expended (administered by the state) | (2) State Programs Expended | (3) Other Federal Programs Expended |
|---|---|---|---|
| TOTAL | | $ 33,753.01 | $ 102,629.67 |

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

_____ Single Audit

_____ Program Specific Audit

__X__ Financial Statement Audit Performed in Accordance With Government Auditing Standards (Yellow Book)

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

(1) Report expenditures from federal pass-through programs received directly from state government. Federal pass-through funds can be identified by the Catalog of Federal Domestic Assistance (CFDA) number reported in the State's grant/contract agreements.

(2) Report expenditures from state programs received directly from state government or indirectly from pass-through entities. **Exclude state aid (i.e., CMPTRA, Energy Receeipts tax, etc.) since there are no compliance requirements.**

(3) Report expenditures from federal programs received directly from the federal government or indirectly from entities other than state government.

Signature of Chief Financial Officer

1/31/12
Date

# IMPORTANT!

# READ INSTRUCTIONS

## INSTRUCTION

The following certification is to be used ONLY in the event there is NO municipality 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 2011 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, 2011

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2012 and filed with the County Board of Taxation on January 10, 2012 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of $ 239,102,903 .

SIGNATURE OF TAX ASSESSOR

Borough of Jamesburg
MUNICIPALITY

Middlesex
COUNTY

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

# POST CLOSING
# TRIAL BALANCE - CURRENT FUND

AS AT DECEMBER 31, 2011

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

| Title of Account | Debit | Credit |
|---|---|---|
| 0 | | |
| ASSETS | | |
| Cash | 656,294.91 | |
| Change Fund | 300.00 | |
| Total Cash and Investments | **656,594.91** | |
| Due from State NJ Senior and Veterans Deductions | 1,250.00 | |
| | | |
| Fully Reserved Receivables | | |
| Due from School District | 26,990.00 | |
| Total Taxes Receivable | 268,628.41 | |
| Due from General Capital | 32.40 | |
| Due from Other Trust | 10.79 | |
| Due from Former Treasurer | 67,237.37 | |
| Accounts Receivable | 8,132.96 | |
| Property Acquired by Tax Title Lien Foreclosure | 4,000.00 | |
| | **375,031.93** | |
| LIABILITIES | | |
| Encumbrances Payable | | 5,613.50 |
| Appropriation Reserves | | 269,005.91 |
| Due to State - Marriage License Fees | | 175.00 |
| Prepaid Taxes | | 79,923.12 |
| Due to Grant Fund | | 20,505.30 |
| | | |
| Total Liabilities "C" | | **375,222.83** |
| Total Fully Reserved Receivables | | 375,031.93 |
| | | |
| Fund Balance | | 282,622.08 |
| Grand Total Debits / Credits | 1,032,876.84 | 1,032,876.84 |

**(Do not crowd - add additional sheets)**

# POST CLOSING
# TRIAL BALANCE - PUBLIC ASSISTANCE FUND

ACCOUNTS #1 AND #2*

AS AT DECEMBER 31, 2011

**NOT APPLICABLE**

| Title of Account | Debit | Credit |
|---|---|---|
| Grand Total Debits / Credits | 0.00 | 0.00 |

**(Do not crowd - add additional sheets)**

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



**NOT APPLICABLE**

# POST CLOSING TRIAL BALANCE - FEDERAL AND STATE GRANTS

AS AT DECEMBER 31, 2011

| Title of Account | Debit | Credit |
|---|---|---|
| | | |
| ASSETS | | |
| Due from Current Fund | 20,505.30 | |
| | | |
| Federal and State Grants Receivable | 61,333.29 | |
| | | |
| | | |
| | | |
| LIABILITIES | | |
| Reserve for Federal and State Grants - Appropriated | | 61,516.37 |
| Reserve for Federal and State Grants - Unappropriated | | 6,417.22 |
| Reserve for Encumbrances | | 13,905.00 |
| Grand Total Debits / Credits | 81,838.59 | 81,838.59 |

**(Do not crowd - add additional sheets)**

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

AS AT DECEMBER 31, 2011

| Title of Account | Debit | Credit |
|---|---|---|
| | | |
| Dog Trust Fund | | |
| Cash | 274.98 | |
| Reserve for Expenditures | | 262.38 |
| Due to State of NJ | | 12.60 |
| **Total Dog Trust Fund** | **274.98** | **274.98** |
| | | |
| Unemployment Trust Fund | | |
| Cash | 4,181.31 | |
| Reserve for Unemployment | | 4,181.31 |
| **Total Unemployment Trust Fund** | **4,181.31** | **4,181.31** |
| | | |
| Payroll Agency Fund | | |
| Cash | 79.81 | |
| SUI/SDI/FLI | | 79.81 |
| **Total Payroll Agency Fund** | **79.81** | **79.81** |
| | | |
| Other Trust Fund | | |
| Cash | 140,534.17 | |
| Due to Current | | 10.79 |
| Reserves | | 140,523.38 |
| **Total Other Trust Fund** | **140,534.17** | **140,534.17** |
| Grand Total Debits / Credits | 145,070.27 | 145,070.27 |

**(Do not crowd - add additional sheets)**

# MUNICIPAL PUBLIC DEFENDER CERTIFICATION

Public Law 1998, C. 256

Municipal Public Defender Expended Prior Year 2010.....(1) _____

x 25%

(2) $ n/a

Municipal Public Defender Trust Cash Balance December 31, 2011 .....(3) $ 660.00

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

Amount in excess of the amount expended: 3 - (1 + 2) = ..... $ 660.00

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: Denise Jawidzik

Signature: Denise Jawidzik

Certificate #: N0501

Date: 1/31/12

# Schedule of Trust Fund Reserves

| Purpose | Amount Dec. 31, 2010 per Audit Report | Receipts | Disbursements | Balance as at Dec. 31, 2011 |
|---|---|---|---|---|
| 1. Developers Escrow | 18,613.04 | 16,926.50 | 20,301.14 | 15,238.40 |
| 2. Sewer Escrow | 14,915.41 | | | 14,915.41 |
| 3. POAA | 28.00 | 18.00 | | 46.00 |
| 4. Gough Performance Bond | 2,343.60 | | | 2,343.60 |
| 5. Scamporino Performance Bond | 7,625.14 | | | 7,625.14 |
| 6. Commerce Performance Bond | 52,070.20 | | 52,070.20 | - |
| 7. Phoenix Performance Bond | 8,865.10 | | 8,865.10 | - |
| 8. Reserve Interest Payable | 3,723.94 | 37.85 | 3,423.99 | 337.80 |
| 9. Reserve Accumulated Absence | 12,665.00 | | | 12,665.00 |
| 10. MLETA Forfeiture | 1,699.96 | 231.40 | | 1,931.36 |
| 11. Reserve DARE | 800.52 | 480.00 | 770.74 | 509.78 |
| 12. Reserve FP Penalty | 1,355.00 | 700.00 | | 2,055.00 |
| 13. Reserve Recreation | | 7,962.73 | 6,163.10 | 1,799.63 |
| 14. Reserve Insurance | | 61,265.00 | 30,922.33 | 30,342.67 |
| 15. Police Outside Employment | 13,659.69 | 73,060.58 | 73,378.26 | 13,342.01 |
| 16. Reserve Public Defender | | 660.00 | | 660.00 |
| 17. Reserve Tax Title Liens | 23,160.07 | 114,217.55 | 133,366.04 | 4,011.58 |
| 18. Reserve Tax Premiums | 11,100.00 | 30,200.00 | 8,600.00 | 32,700.00 |
| 19. Interfund Current | 13.42 | 198,889.82 | 198,892.45 | 10.79 |
| 20. | | | | - |
| 21. | | | | - |
| 22. | | | | - |
| 23. | | | | - |
| 24. | | | | - |
| 25. | | | | - |
| 26. | | | | - |
| 27. | | | | - |
| 28. | | | | - |
| 29. | | | | - |
| 30. | | | | - |
| 31. | | | | - |
| 32. | | | | - |
| 33. | | | | - |
| 34. | | | | - |
| 35. | | | | - |
| Totals: | 172,638.09 | 504,649.43 | 536,753.35 | 140,534.17 |

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

| Title of Liability to which Cash and Investments are Pledged | Audit Balance Dec. 31, 2010 | RECEIPTS | | | | 0.00<br>0.00<br>0.00<br>0.00 | 0.00<br>0.00<br>Disbursements<br>0.00 | Balance Dec. 31, 2011 |
|---|---|---|---|---|---|---|---|---|
| | | Assessments and Liens | Current Budget | 0.00<br>0.00 | 0.00<br>0.00 | | | |
| Assessment Special Bond Issue: | xxxxxxxxxx | xxxxxxxxxx | xxxxxxxxxx | xxxxxxxxxx | xxxxxxxxxx | xxxxxxxxxx | xxxxxxxxxx | xxxxxxxxxx |
| | | | | | | | | ... |
| | | | | | | | | ... |
| | | | | | | | | ... |
| | | | | | | | | ... |
| | | | | | | | | ... |
| | | | | | | | | ... |
| Assessment Bond Anticipation Note Issues: | xxxxxxxxxx | xxxxxxxxxx | xxxxxxxxxx | xxxxxxxxxx | xxxxxxxxxx | xxxxxxxxxx | xxxxxxxxxx | xxxxxxxxxx |
| | | | | | | | | ... |
| | | | | | | | | ... |
| | | | | | | | | ... |
| | | | | | | | | ... |
| | | | | | | | | ... |
| Other Liabilities | | | | | | | | ... |
| Trust Surplus | | | | | | | | ... |
| Less Assets "Unfinanced" | xxxxxxxxxx | xxxxxxxxxx | xxxxxxxxxx | xxxxxxxxxx | xxxxxxxxxx | xxxxxxxxxx | xxxxxxxxxx | xxxxxxxxxx |
| | | | | | | | | ... |
| | | | | | | | | ... |
| | | | | | | | | ... |
| | | | | | | | | ... |
| | | | | | | | | ... |
| Totals | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

# POST CLOSING

# TRIAL BALANCE - GENERAL CAPITAL FUND

AS AT DECEMBER 31, 2011

| Title of Account | Debit | Credit |
|---|---|---|
| Est. Proceeds Bonds and Notes Authorized | | xxxxxxxxxxxx |
| Bonds and Notes Authorized by Not Issued | xxxxxxxxxxxx | |
| | | |
| Cash and Investments | 470,045.89 | |
| Receivables | 421,208.19 | |
| Due from Sewer Capital | 38,282.00 | |
| | | |
| | | |
| Deferred Charges to Future taxation | | |
| Funded | | |
| Unfunded | | |
| | | |
| Due to Current | | 32.40 |
| Developer Contribution Costco - Gatzmer Traffic Light | | 20,000.00 |
| Improvement Authorizations - Funded | | 908,587.52 |
| Reserve Capital Improvement Fund | | 768.68 |
| | | |
| | | |
| Fund Balance | | 147.48 |
| **Grand Totals** | 929,536.08 | 929,536.08 |

**(Do not crowd - add additional sheets)**

# CASH RECONCILIATION DECEMBER 31, 2011

| | Cash | | Less Checks | Cash Book |
|---|---|---|---|---|
| | *On Hand | On Deposit | Outstanding | Balance |
| Current | 7,500.14 | 704,859.13 | 55,764.36 | 656,594.91 |
| Trust - Assessment | | | | - |
| Trust - Dog License | | 274.98 | | 274.98 |
| Trust - Other | | 140,934.17 | 400.00 | 140,534.17 |
| Capital - General | | 470,045.89 | | 470,045.89 |
| Sewer - Operating | 1,248.03 | 105,360.35 | | 106,608.38 |
| Sewer - Capital | | 54.03 | | 54.03 |
| Sewer Utility - Assessment Trust | | | | - |
| Second (N/A) Utility: - Operating | | | | - |
| Capital | | | | - |
| Assessment Trust | | | | - |
| Third (N/A) Utility: - Operating | | | | - |
| Capital | | | | - |
| Assessment Trust | | | | - |
| Fourth (N/A) Utility: - Operating | | | | - |
| Capital | | | | - |
| Assessment Trust | | | | - |
| Fifth (N/A) Utility: - Operating | | | | - |
| Capital | | | | - |
| Assessment Trust | | | | - |
| Public Assistance ** | | | | - |
| Garbage District | | | | - |
| Payroll Agency | | 7,746.68 | 7,666.87 | 79.81 |
| Unemployment | | 4,181.31 | | 4,181.31 |
| | | | | - |
| | | | | - |
| | | | | - |
| | | | | - |
| | | | | - |
| | | | | - |
| | | | | - |
| | | | | - |
| | | | | - |
| | | | | - |
| | | | | - |
| **Total** | 8,748.17 | 1,433,456.54 | 63,831.23 | 1,378,373.48 |

* Include Deposits In Transit

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

**REQUIRED CERTIFICATION**

I hereby certify that all amounts shown in the "Cash on Deposit" column on Sheet 9 and 9(a) have been verified with the applicable bank statements, certificates, agreements or passbooks at December 31, 2011

I also certify that all amounts, if any, shown for Investments in Savings and Loan Associations on any trial balance have been verified with the applicable passbooks at December 31, 2011

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

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

Signature: _____ Title: Chief Financial Officer

# CASH RECONCILIATION DECEMBER 31, 2011 (Cont'd.)

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

| | |
|---|---|
| Current - PNC Bank | |
| #8102664787 | 63,637.00 |
| #8011128014 | 625,578.46 |
| #8011127994 | 15,643.67 |
| **Total Current** | **704,859.13** |
| | |
| Trust - Dog License - PNC Bank | |
| #8102113678 | **274.98** |
| | |
| Trust Other - PNC Bank | |
| #8102664816 | 25.00 |
| #8011128057 | 136,897.59 |
| #8011128006 | 4,011.58 |
| **Total Other Trust** | **140,934.17** |
| | |
| General Capital - PNC Bank | |
| #8011128049 | 420,045.89 |
| #8102664859 | 50,000.00 |
| **Total General Capital** | **470,045.89** |
| | |
| Sewer Utility Operating - PNC Bank | |
| #8102664795 | 51,412.00 |
| #8011128022 | 53,948.35 |
| **Total Sewer Utility Operating** | **105,360.35** |
| | |
| Sewer Utility Capital - PNC Bank | |
| #8013284504 | **54.03** |
| | |
| Payroll Agency - PNC Bank | |
| #8011127943 | **7,746.68** |
| | |
| Unemployment - PNC Bank | |
| #8102664808 | **4,181.31** |
| | |
| **Grand Total - details of "Cash on Deposit"** | 1,433,456.54 |

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

# MUNICIPALITIES AND COUNTIES
# FEDERAL AND STATE GRANTS RECEIVABLE

| Grant | Balance January 1, 2011 | 2011 Budget Revenue Realized | Received | | Canceled | Balance Dec. 31, 2011 |
|---|---|---|---|---|---|---|
| Alcohol Education and Rehabilitation | | 323.61 | 323.61 | | | - |
| Clean Communities | | 7,721.88 | 7,721.88 | | | - |
| Drunk Driving Enforcement Fund | | 5,602.47 | 5,602.47 | | | - |
| Bullet Proof Vest Program | 4,653.74 | 5,250.00 | 5,250.00 | | 4,653.74 | - |
| Body Armor | | 1,525.01 | 1,525.01 | | | - |
| Recycling Tonnage | | 7,686.91 | 7,686.91 | | | - |
| Over the Limit | | 4,400.00 | 4,400.00 | | | - |
| 2007 Safe Routes to Schools JFK | 61,333.29 | | | | | 61,333.29 |
| 2009 Safe Routes to Schools | 269,000.00 | | | | 269,000.00 | - |
| COPS Technology | 95,000.00 | | 95,000.00 | | | - |
| Comcast Technology | | 15,000.00 | 15,000.00 | | | - |
| | | | | | | - |
| | | | | | | - |
| | | | | | | - |
| | | | | | | - |
| | | | | | | - |
| | | | | | | - |
| | | | | | | - |
| | | | | | | - |
| | | | | | | - |
| | | | | | | - |
| Totals | 429,987.03 | 47,509.88 | 142,509.88 | 0.00 | 273,653.74 | 61,333.29 |

# SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

| Grant | Balance January 1, 2011 | Transferred from 2011 Budget Appropriations | | | Expended | | Canceled | Balance Dec. 31, 2011 |
|---|---|---|---|---|---|---|---|---|
| | | Budget | Appropriation By 40A:4-87 | | | | | |
| Alcohol Education and Rehabilitation | 1,337.51 | 323.61 | | | (109.47) | | | 1,551.65 |
| Clean Communities | 0.00 | 7,721.88 | | | (7,721.88) | | | - |
| Drunk Driving Enforcement Fund | 1,034.15 | 5,602.47 | | | (884.20) | | | 5,752.42 |
| Bullet Proof Vest Program | 5,141.11 | 5,250.00 | | | (5,737.37) | | 4,653.74 | - |
| Body Armor | 5,912.63 | 1,525.01 | | | (7,083.13) | | | 354.51 |
| Recycling Tonnage | 5,867.42 | 7,686.91 | | | (13,554.33) | | | - |
| 2007 NJDOT Safe Routes to Schools JFK | 50,870.49 | | | | 1,892.30 | | | 52,762.79 |
| 2009 NJDOT Safe Routes to Schools Sedgwick | 269,000.00 | | | | | | 269,000.00 | - |
| COPS Communications Equipment | 95,000.00 | | | | (95,000.00) | | | - |
| Comcast Technology Grant | 0.00 | 15,000.00 | | | (13,905.00) | | | 1,095.00 |
| Over the Limit | 0.00 | 4,400.00 | | | (4,400.00) | | | - |
| | 0.00 | | | | | | | - |
| | 0.00 | | | | | | | - |
| | 0.00 | | | | | | | - |
| | 0.00 | | | | | | | - |
| | 0.00 | | | | | | | - |
| | 0.00 | | | | | | | - |
| | 0.00 | | | | | | | - |
| | 0.00 | | | | | | | - |
| | 0.00 | | | | | | | - |
| | 0.00 | | | | | | | - |
| Totals | 434,163.31 | 47,509.88 | 0.00 | 0.00 | (146,503.08) | 0.00 | 273,653.74 | 61,516.37 |

# SCHEDULE OF UNAPPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

| Grant | Balance January 1, 2011 | Transferred to 2011 Budget Appropriations | | | Received | | | Balance Dec. 31, 2011 |
|---|---|---|---|---|---|---|---|---|
| | | Budget | Appropriation By 40A:4-87 | | | | | |
| Recycling Tonnage | 0.00 | | | | 4,809.52 | | | 4,809.52 |
| Body Armor | 1,525.01 | 1,525.01 | | | 1,607.70 | | | 1,607.70 |
| Comcast Technology | 15,000.00 | 15,000.00 | | | | | | - |
| | 0.00 | | | | | | | - |
| | 0.00 | | | | | | | - |
| | 0.00 | | | | | | | - |
| | 0.00 | | | | | | | - |
| | 0.00 | | | | | | | - |
| | 0.00 | | | | | | | - |
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| | 0.00 | | | | | | | - |
| | 0.00 | | | | | | | - |
| | 0.00 | | | | | | | - |
| | 0.00 | | | | | | | - |
| | 0.00 | | | | | | | - |
| Grand Totals | 16,525.01 | 16,525.01 | 0.00 | 0.00 | 6,417.22 | 0.00 | 0.00 | 6,417.22 |

# *LOCAL DISTRICT SCHOOL TAX

| | | Debit | Credit |
|---|---|---|---|
| Balance January 1, 2011 | | xxxxxxxxxx | xxxxxxxxxx |
| School Tax Payable # | 85001-00 | xxxxxxxxxx | 1,168.00 |
| School Tax Deferred (Not in excess of 50% of Levy - 2010 - 2011) | 85002-00 | xxxxxxxxxx | 3,355,000.00 |
| Levy School Year July 1, 2010 - June 30, 2011 | | xxxxxxxxxx | 6,992,743.00 |
| Levy Calendar Year 2011 | | xxxxxxxxxx | - |
| Paid | | 7,020,901.00 | xxxxxxxxxx |
| Balance December 31, 2011 | | xxxxxxxxxx | xxxxxxxxxx |
| School Tax Payable # | 85003-00 | (26,990.00) | xxxxxxxxxx |
| School Tax Deferred (Not in excess of 50% of Levy - 2010 -2011) | 85004-00 | 3,355,000.00 | xxxxxxxxxx |
| | | 10,348,911.00 | 10,348,911.00 |

*Not including Type 1 school debt service, emergency authorizations-schools, transfer to Board of Education for use of Local Schools

#Must include unpaid requisitions.

# MUNICIPAL OPEN SPACE TAX

| | | Debit | Credit |
|---|---|---|---|
| Balance January 1, 2011 | 85045-00 | xxxxxxxxxx | - |
| | | | |
| 2011 Levy | 81105-00 | xxxxxxxxxx | - |
| | | | |
| Interest Earned | | xxxxxxxxxx | - |
| | | | |
| Expended | | - | xxxxxxxxxx |
| | | | |
| Balance December 31, 2011 | 85046-00 | - | xxxxxxxxxx |
| | | 0.00 | 0.00 |

**THIS SHEET NOT APPLICABLE**

# REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

**0**

| THIS SECTION NOT APPLICABLE | | Debit | Credit |
|---|---|---|---|
| Balance January 1, 2011 | | xxxxxxxxxx | xxxxxxxxxx |
| School Tax Payable # | 85031-00 | xxxxxxxxxx | - |
| School Tax Deferred (Not in excess of 50% of Levy - 2010 - 2011) | 85032-00 | xxxxxxxxxx | - |
| Levy School Year July 1, 2010 - June 30, 2011 | | xxxxxxxxxx | - |
| Levy Calendar Year 2011 | | xxxxxxxxxx | - |
| Paid | | - | xxxxxxxxxx |
| Balance December 31, 2011 | | xxxxxxxxxx | xxxxxxxxxx |
| School Tax Payable # | 85033-00 | - | xxxxxxxxxx |
| School Tax Deferred (Not in excess of 50% of Levy - 2010 - 2011) | 85034-00 | - | xxxxxxxxxx |
| | | 0.00 | 0.00 |

#Must include unpaid requisitions.

# REGIONAL HIGH SCHOOL TAX

**0**

| THIS SECTION NOT APPLICABLE | | Debit | Credit |
|---|---|---|---|
| Balance January 1, 2011 | | xxxxxxxxxx | xxxxxxxxxx |
| School Tax Payable # | 85041-00 | xxxxxxxxxx | - |
| School Tax Deferred (Not in excess of 50% of Levy - 2010 - 2011) | 85042-00 | xxxxxxxxxx | - |
| Levy School Year July 1, 2010 - June 30, 2011 | | xxxxxxxxxx | - |
| Levy Calendar Year 2011 | | xxxxxxxxxx | - |
| Paid | | - | xxxxxxxxxx |
| Balance December 31, 2011 | | xxxxxxxxxx | xxxxxxxxxx |
| School Tax Payable # | 85043-00 | - | xxxxxxxxxx |
| School Tax Deferred (Not in excess of 50% of Levy - 2010 - 2011) | 85044-00 | - | xxxxxxxxxx |
| | | 0.00 | 0.00 |

#Must include unpaid requisitions.

 **THIS SHEET NOT APPLICABLE**

# COUNTY TAXES PAYABLE

| | | Debit | Credit |
|---|---|---|---|
| Balance January 1, 2011 | | xxxxxxxxxx | xxxxxxxxxx |
| County Taxes | 80003-01 | xxxxxxxxxx | - |
| Due County for Added and Omitted Taxes | 80003-02 | xxxxxxxxxx | - |
| | | | - |
| 2011 Levy: | | xxxxxxxxxx | xxxxxxxxxx |
| General County | 80003-03 | xxxxxxxxxx | 1,603,514.68 |
| County Library | 80003-04 | xxxxxxxxxx | - |
| County Health | | xxxxxxxxxx | - |
| County Open Space Preservation | | xxxxxxxxxx | 157,044.87 |
| Due County for Added and Omitted Taxes | 80003-05 | xxxxxxxxxx | 749.02 |
| | | | - |
| Paid | | 1,761,308.57 | xxxxxxxxxx |
| Balance December 31, 2011 | | xxxxxxxxxx | xxxxxxxxxx |
| County Taxes | | - | xxxxxxxxxx |
| Due County for Added & Omitted Taxes | | 0.00 | xxxxxxxxxx |
| | | 1,761,308.57 | 1,761,308.57 |

# SPECIAL DISTRICT TAXES

| | | | Debit | Credit |
|---|---|---|---|---|
| Balance January 1, 2011 | | 80003-06 | xxxxxxxxxx | - |
| 2011 Levy (List Each Type of District Tax Separately - see Footnote) | | | xxxxxxxxxx | xxxxxxxxxx |
| Fire - | 81108-00 | 394,900.00 | xxxxxxxxxx | xxxxxxxxxx |
| Sewer - | 81111-00 | - | xxxxxxxxxx | xxxxxxxxxx |
| Water - | 81112-00 | - | xxxxxxxxxx | xxxxxxxxxx |
| Garbage - | 81109-00 | - | xxxxxxxxxx | xxxxxxxxxx |
| Open Space - | 81105-00 | - | xxxxxxxxxx | xxxxxxxxxx |
| | | - | xxxxxxxxxx | xxxxxxxxxx |
| | | - | xxxxxxxxxx | xxxxxxxxxx |
| | | - | xxxxxxxxxx | xxxxxxxxxx |
| | | - | xxxxxxxxxx | xxxxxxxxxx |
| Total 2011 Levy | | 80003-07 | xxxxxxxxxx | 394,900.00 |
| Paid | | 80003-08 | 394,900.00 | xxxxxxxxxx |
| Balance December 31, 2011 | | 80003-09 | - | xxxxxxxxxx |
| | | | 394,900.00 | 394,900.00 |

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

# STATE LIBRARY AID

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

| SHEET NOT APPLICABLE | | Debit | Credit |
|---|---|---|---|
| Balance January 1, 2011 | 80004-01 | xxxxxxxxxx | - |
| State Library Aid Received in 2011 | 80004-02 | xxxxxxxxxx | |
| | | | |
| Expended | 80004-09 | | xxxxxxxxxx |
| | | | |
| Balance December 31, 2011 | 80004-10 | - | - |
| | | 0.00 | 0.00 |

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

| | | | |
|---|---|---|---|
| Balance January 1, 2011 | 80004-03 | xxxxxxxxxx | - |
| State Library Aid Received in 2011 | 80004-04 | xxxxxxxxxx | |
| | | | |
| Expended | 80004-11 | | xxxxxxxxxx |
| | | | |
| Balance December 31, 2011 | 80004-12 | - | - |
| | | 0.00 | 0.00 |

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

| | | | |
|---|---|---|---|
| Balance January 1, 2011 | 80004-05 | xxxxxxxxxx | - |
| State Library Aid Received in 2011 | 80004-06 | xxxxxxxxxx | |
| | | | |
| Expended | 80004-13 | | xxxxxxxxxx |
| | | | |
| Balance December 31, 2011 | 80004-14 | - | - |
| | | 0.00 | 0.00 |

## RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

| | | | |
|---|---|---|---|
| Balance January 1, 2011 | 80004-07 | xxxxxxxxxx | - |
| State Library Aid Received in 2011 | 80004-08 | xxxxxxxxxx | |
| 0 0 0 0 0 0 | | | |
| Expended | 80004-15 | | xxxxxxxxxx |
| 0 0 0 0 0 0 | | | |
| Balance December 31, 2011 | 80004-16 | - | - |
| | | 0.00 | 0.00 |


SHEET NOT APPLICABLE

# STATEMENT OF GENERAL BUDGET REVENUES 2011

| Source | | Budget -01 | Realized -02 | Excess or Deficit* -03 |
|---|---|---|---|---|
| Surplus Anticipated | 80101- | 590,000.00 | 590,000.00 | - |
| Surplus Anticipated with Prior Written Consent of Director of Local Government | 80102- | - | - | - |
| Miscellaneous Revenue Anticipated: | | xxxxxxxxxx | xxxxxxxxxx | xxxxxxxxxx |
| Adopted Budget | | 812,441.42 | 832,742.13 | 20,300.71 |
| Added by N.J.S. 40A:4-87: (List on 17a) | | xxxxxxxxxx | xxxxxxxxxx | xxxxxxxxxx |
| | | - | - | - |
| | | | | - |
| Total Miscellaneous Revenue Anticipated | 80103- | 812,441.42 | 832,742.13 | 20,300.71 |
| Receipts from Delinquent Taxes | 80104- | 181,000.00 | 181,275.92 | 275.92 |
| | | | | - |
| Amount to be Raised by Taxation: | | xxxxxxxxxx | xxxxxxxxxx | xxxxxxxxxx |
| (a) Local Tax for Municipal Purposes | 80105- | 3,463,665.02 | xxxxxxxxxx | xxxxxxxxxx |
| (b) Addition to Local District School Tax | 80106- | | xxxxxxxxxx | xxxxxxxxxx |
| Total Amount to be Raised by Taxation | 80107- | 3,463,665.02 | 3,438,769.65 | (24,895.37) |
| | | 5,047,106.44 | 5,042,787.70 | (4,318.74) |

# ALLOCATION OF CURRENT TAX COLLECTIONS

| | | Debit | Credit |
|---|---|---|---|
| Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) | 80108-00 | xxxxxxxxxx | 12,346,886.66 |
| Amount to be Raised by Taxation | | xxxxxxxxxx | xxxxxxxxxx |
| Local District School Tax | 80109-00 | 6,992,743.00 | xxxxxxxxxx |
| Regional School Tax | 80119-00 | - | xxxxxxxxxx |
| Regional High School Tax | 80110-00 | - | xxxxxxxxxx |
| County Taxes | 80111-00 | 1,760,559.55 | xxxxxxxxxx |
| Due County for Added and Omitted Taxes | 80112-00 | 749.02 | xxxxxxxxxx |
| Special District Taxes | 80113-00 | 394,900.00 | xxxxxxxxxx |
| Municipal Open Space Tax | 80120-00 | - | xxxxxxxxxx |
| Reserve for Uncollected Taxes | 80114-00 | xxxxxxxxxx | 240,834.56 |
| Deficit in Required Collection of Current Taxes (or) | 80115-00 | xxxxxxxxxx | - |
| Balance for Support of Municipal Budget (or) | 80116-00 | - | xxxxxxxxxx |
| *Excess Non-Budget Revenue (see footnote) | 80117-00 | 3,438,769.65 | xxxxxxxxxx |
| *Deficit Non-Budget Revenue (see footnote) | 80118-00 | xxxxxxxxxx | - |
| | | 12,587,721.22 | 12,587,721.22 |

*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 REVENUES 2011
## (Continued)
### Miscelllaneous Revenues Anticipated: Added By N.J.S. 40 A:4-87

| Source | Budget | Realized | Excess or (Deficit) |
|---|---|---|---|
| | | | - |
| | | | - |
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| | | | - |
| | | | - |
| Totals (to Sheet 17) | 0.00 | 0.00 | 0.00 |

# STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2011

| | | | |
|---|---|---|---|
| 2011 Budget as Adopted | | 80012-01 | 5,047,106.44 |
| 2011 Budget - Added by N.J.S. 40A:4-87 | | 80012-02 | - |
| Appropriated for 2011 (Budget Statement Item 9) | | 80012-03 | 5,047,106.44 |
| Appropriated for 2011 by Emergency Appropriation (Budget Statement Item9) | | 80012-04 | - |
| Total General Appropriations (Budget Statement Item 9) | | 80012-05 | 5,047,106.44 |
| Add: Overexpenditures (see footnote) | | 80012-06 | - |
| Total Appropriations and Overexpenditures | | 80012-07 | 5,047,106.44 |
| Deduct Expenditures: | | | |
| Paid or Charged [Budget Statement Item (L)] | 80012-08 | 4,537,265.97 | |
| Paid or Charged - Reserve for Uncollected Taxes | 80012-09 | 240,834.56 | |
| Reserved | 80012-10 | 269,005.91 | |
| Total Expenditures | | 80012-11 | 5,047,106.44 |
| Unexpended Balances Canceled (see footnote) | | 80012-12 | 0.00 |

**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".

# SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

## (EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

**NOT APPLICABLE**

| | | |
|---|---|---|
| 2011 Authorizations | | |
| N.J.S. 40A:4-46 (After adoption of Budget) | - | |
| N.J.S. 40A:4-20 (Prior to adoption of Budget) | - | |
| Total Authorizations | | - |
| Deduct Expenditures: | | |
| Paid or Charged | - | |
| Reserved | - | |
| Total Expenditures | | - |

# RESULTS OF 2011 OPERATION

## CURRENT FUND

| | | Debit | Credit |
|---|---|---|---|
| Excess of anticipated Revenues: | | xxxxxxxxxx | xxxxxxxxxx |
| Miscellaneous Revenues anticipated | 80013-01 | xxxxxxxxxx | 20,300.71 |
| Delinquent Tax Collections | 80013-02 | xxxxxxxxxx | 275.92 |
| | | xxxxxxxxxx | |
| Required Collection of Current Taxes | 80013-03 | xxxxxxxxxx | - |
| Unexpended Balances of 2011 Budget Appropriations | 80013-04 | xxxxxxxxxx | - |
| Miscellaneous Revenue Not Anticipated | 81113- | xxxxxxxxxx | 156,697.56 |
| Miscellaneous Revenue Not Anticipated Proceeds of Sale of Foreclosed Property (Sheet 27) | 81114- | xxxxxxxxxx | - |
| Payments in Lieu of Taxes on Real Property | 81120- | xxxxxxxxxx | - |
| Sale of Municipal Assets | | xxxxxxxxxx | |
| Unexpended Balances of 2010 Appropriation Reserves | 80013-05 | xxxxxxxxxx | 154,360.41 |
| Prior Years Interfunds Returned in 2011 | 80013-06 | xxxxxxxxxx | 43.85 |
| Former Treasurer Restitution | | xxxxxxxxxx | 624.00 |
| | | xxxxxxxxxx | |
| | | xxxxxxxxxx | |
| | | xxxxxxxxxx | |
| | | xxxxxxxxxx | |
| | | xxxxxxxxxx | |
| Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14) | | xxxxxxxxxx | xxxxxxxxxx |
| Balance January 1, 2011 | 80013-07 | 3,355,000.00 | xxxxxxxxxx |
| Balance December 31, 2011 | 80013-08 | xxxxxxxxxx | 3,355,000.00 |
| Deficit in Anticipated Revenues: | | xxxxxxxxxx | xxxxxxxxxx |
| Miscellaneous Revenues Anticipated | 80013-09 | - | xxxxxxxxxx |
| Delinquent Tax Collections | 80013-10 | - | xxxxxxxxxx |
| | | | xxxxxxxxxx |
| Required Collection of Current Taxes | 80013-11 | 24,895.37 | xxxxxxxxxx |
| Interfund Advances Originating in 2011 | 80013-12 | 43.19 | xxxxxxxxxx |
| Due from School District | | 26,990.00 | xxxxxxxxxx |
| | | | xxxxxxxxxx |
| | | | xxxxxxxxxx |
| | | | xxxxxxxxxx |
| | | | xxxxxxxxxx |
| | | | xxxxxxxxxx |
| Deficit Balance - To Trial Balance (Sheet 3) | 80013-13 | xxxxxxxxxx | - |
| Surplus Balance - To Surplus (Sheet 21) | 80013-14 | 280,373.89 | xxxxxxxxxx |
| | | 3,687,302.45 | 3,687,302.45 |

# SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

| Source | Amount Realized |
|---|---|
| Library | 29,741.64 |
| Clerks Office | 219.35 |
| Serv PILOT | 6,709.58 |
| Barclay Village PILOT | 30,240.00 |
| Recycling | 3,946.51 |
| Police | 1,151.31 |
| Collector Miscellaneous | 1,026.00 |
| Reimbursements | 23,201.76 |
| Dental | 14,460.48 |
| Burial Permits | 45.00 |
| Death Certificates | 45.00 |
| Certified Copies | 825.00 |
| Property Maintenance | 15,855.00 |
| SC/Vet Administration Payment | 700.93 |
| Miscellaneous | 50.00 |
| Motor Vehicle Inspection Fines | 4,650.00 |
| State Housing Inspection Fees | 3,416.00 |
| Police Outside Work | 16,424.00 |
| Sale Municipal Assets | 1,350.00 |
| Milltown Dispatch | 2,640.00 |
| **Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)** | $ 156,697.56 |

# SURPLUS - CURRENT FUND
# YEAR 2011

| | | Debit | Credit |
|---|---|---|---|
| 1. Balance January 1, 2011 | 80014-01 | xxxxxxxxxx | 592,248.19 |
| 2. | | xxxxxxxxxx | |
| 3. Excess Resulting from 2011 Operations | 80014-02 | xxxxxxxxxx | 280,373.89 |
| 4. Amount Appropriated in the 2011 Budget - Cash | 80014-03 | 590,000.00 | xxxxxxxxxx |
| 5. Amount Appropriated in the 2011 Budget with Prior Written Consent of Director of Local Government Services | 80014-04 | - | xxxxxxxxxx |
| 6. | | | xxxxxxxxxx |
| 7. Balance December 31, 2011 | 80014-05 | 282,622.08 | xxxxxxxxxx |
| | | 872,622.08 | 872,622.08 |

# ANALYSIS OF BALANCE DECEMBER 31, 2011
# (FROM CURRENT FUND - TRIAL BALANCE)

| | | | |
|---|---|---|---|
| Cash | | 80014-06 | 656,594.91 |
| Investments | | 80014-07 | |
| | | | |
| | | | |
| Sub Total | | | 656,594.91 |
| Deduct Cash Liabilities Marked with "C" on Trial Balance | | 80014-08 | 375,222.83 |
| Cash Surplus | | 80014-09 | 281,372.08 |
| Deficit in Cash Surplus | | 80014-10 | - |
| Other Assets Pledged to Surplus: * | | | |
| (1) Due from State of N.J. Senior Citizens and Veterans Deduction | 80014-16 | 1,250.00 | |
| Deferred Charges # | 80014-12 | | |
| Cash Deficit # | 80014-13 | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Total Other Assets | | 80014-14 | 1,250.00 |
| | | 80014-15 | 282,622.08 |

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

# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2012 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 - 2011 LEVY

| | | | | |
|---|---|---|---|---|
| 1. | Amount of Levy as per Duplicate (Analysis) # | | 82101-00 | 12,224,109.84 |
| | or (Abstract of Ratables) | | 82113-00 | - |
| 2. | Amount of Levy Special District Taxes | | 82102-00 | 394,900.00 |
| 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 | 5,383.16 |
| 5a. | Subtotal 2011 Levy | | 12,624,393.00 | |
| 5b. | Reductions due to tax appeals** | | - | |
| 5c. | Total 2011 Tax Levy | | 82106-00 | 12,624,393.00 |
| 6. | Transferred to Tax Title Liens | | 82107-00 | |
| 7. | Transferred to Foreclosed Property | | 82108-00 | |
| 8. | Remitted, Abated or Canceled | | 82109-00 | 8,877.93 |
| 9. | Discount Allowed | | 82110-00 | |
| 10. | Collected in Cash: In 2010 | 82121-00 | 58,030.86 | |
| | In 2011 * | 82122-00 | 12,252,809.42 | |
| | R.E.A.P. Revenue | 82124-00 | - | |
| | State's Share of 2011 Senior Citizens and Veterans Deductions Allowed | 82123-00 | 36,046.38 | |
| | Total To Line 14 | 82111-00 | 12,346,886.66 | |
| 11. | Total Credits | | | 12,355,764.59 |
| 12. | Amount Outstanding December 31, 2011 | | 83120-00 | 268,628.41 |

13. Percentage of Cash Collections to Total 2011 Levy (Item 10 divided by Item 5c) is: 97.80% (82112-00) Note A

***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 | 12,346,886.66 |
| Less: Reserve for Tax Appeals Pending State Division of Tax Appeals | - |
| To Current Taxes Realized in Cash (Sheet 17) | 12,346,886.66 |

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

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

* Include overpayments applied as part of 2011 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. (N.J.S.A. 40A:4-41)

**This Sheet is NOT APPLICABLE**

# ACCELERATED TAX SALE / TAX LEVY SALE - CHAPTER 99

## To Calculate Underlying Tax Collection Rate For 2011

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

### (1) Utilizing Accelerated Tax Sale

Total of Line 10 Collected in Cash (Sheet 22) ..... $ N/A

*LESS*: Proceeds from Accelerated Tax Sale ..... -

**NET Cash Collected** ..... $ N/A

Line 5c (Sheet 22) Total 2011 Tax Levy..... $ N/A

Percentage of Collection Excluding Accelerated Tax Sale Proceeds
(Net Cash Collected divided by Item 5c) is ..... N/A %

---

### (2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (Sheet 22) ..... $ N/A

*LESS:* Proceeds from Tax Levy Sale (excluding premium) ..... -

**NET Cash Collected** ..... $ N/A

Line 5c (Sheet 22) Total 2011 Tax Levy ..... $ N/A

Percentage of Collection Excluding Tax Levy Sale Proceeds
(Net Cash Collected divided by Item 5c) is ..... N/A %

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

| | Debit | Credit |
|---|---|---|
| 1. Balance January 1, 2011 | xxxxxxxxxx | xxxxxxxxxx |
| Due From State of New Jersey | 250.00 | xxxxxxxxxx |
| Due To State of New Jersey | xxxxxxxxxx | - |
| 2. Sr. Citizens Deductions Per Tax Billings | 8,750.00 | xxxxxxxxxx |
| 3. Veterans Deductions Per Tax Billings | 27,000.00 | xxxxxxxxxx |
| 4. Sr. Citizens Deductions Allowed By Tax Collector | 1,250.00 | xxxxxxxxxx |
| 5. 0 0 0 0 | | |
| 6. 0 0 0 0 | | |
| 6a. 0 0 0 0 | | |
| 7. Sr. Citizens Deductions Disallowed By Tax Collector | xxxxxxxxxx | 953.62 |
| 8. Sr. Citizens Deductions Disallowed By Tax Collector 2010 Taxes | xxxxxxxxxx | |
| 9. Received in Cash from State | xxxxxxxxxx | 35,046.38 |
| 10. 0 0 0 0 | | |
| 11. 0 0 0 0 | | |
| 11a. 0 0 0 0 | | |
| 12. Balance December 31, 2011 | xxxxxxxxxx | xxxxxxxxxx |
| Due From State of New Jersey | xxxxxxxxxx | 1,250.00 |
| Due To State of New Jersey | - | xxxxxxxxxx |
| | 37,250.00 | 37,250.00 |

Calculation of Amount to be included on Sheet 22, Item 10-
2011 Senior Citizens and Veterans Deductions Allowed

| | |
|---|---|
| Line 2 | 8,750.00 |
| Line 3 | 27,000.00 |
| Line 4 | 1,250.00 |
| Sub-Total | 37,000.00 |
| Less: Line 7 | 953.62 |
| To Item 10, Sheet 22 | 36,046.38 |

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

| | | Debit | Credit |
|---|---|---|---|
| Balance January 1, 2011 | | xxxxxxxxxx | - |
| Taxes Pending Appeal | - | xxxxxxxxxx | xxxxxxxxxx |
| Interest Earned on Taxes Pending Appeals | - | xxxxxxxxxx | xxxxxxxxxx |
| Contested Amount of 2011 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22) | | xxxxxxxxxx | - |
| Interest Earned on Taxes Pending State Appeals | | xxxxxxxxxx | - |
| | | | |
| Cash Paid to Appelants (Including 5% Interest from Date of Payment) | | - | xxxxxxxxxx |
| Closed to Results of Operations (Portion of Appeal won by Municipality, including Interest) | | - | xxxxxxxxxx |
| 0 0 0 0 0 0 | | | |
| Balance December 31, 2011 | | - | xxxxxxxxxx |
| Taxes Pending Appeal * | - | xxxxxxxxxx | xxxxxxxxxx |
| Interest Earned on Taxes Pending Appeals | - | xxxxxxxxxx | xxxxxxxxxx |
| | | 0.00 | 0.00 |

* Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by December 31, 2011

Signature of Tax Collector

1273
License #

1/31/12
Date

# COMPUTATION OF APPROPRIATION: RESERVE FOR UNCOLLECTED TAXES AND AMOUNT TO RAISED BY TAXATION IN 2012 MUNICIPAL BUDGET

| | | | YEAR 2012 | YEAR 2011 |
|---|---|---|---|---|
| 1. Total General Appropriations for 2012 Municipal Budget Statement Item 8(L)(Exclusive of Reserve for Uncollected Taxes) | | 80015- | | xxxxxxxxxx |
| 2. Local District School Tax - | Actual | 80016- | | 6,992,743.00 |
| | Estimate ** | 80017- | | xxxxxxxxxx |
| 3. Regional School District Tax - | Actual | 80025- | | |
| | Estimate * | 80026- | | xxxxxxxxxx |
| 4. Regional High School Tax - School Budget | Actual | 80018- | | |
| | Estimate * | 80019- | | xxxxxxxxxx |
| 5. County Tax | Actual | 80020- | | 1,760,559.55 |
| | Estimate * | 80021- | | xxxxxxxxxx |
| 6. Special District Tax | Actual | 80022- | | 394,900.00 |
| | Estimate * | 80023- | | xxxxxxxxxx |
| 7. Municipal Open Space Tax | Actual | 80027- | | |
| | Estimate * | 80028- | | xxxxxxxxxx |
| 8. Total General Appropriations & Other Taxes | | 80024-01 | 0.00 | |
| 9. Less: Total Anticipated Revenues from 2012 in Municipal Budget (Item 5) | | 80024-02 | | |
| 10. Cash Required from 2012 Taxes to Support Local Municipal Budget and Other Taxes | | 80024-03 | 0.00 | |
| 11. Amount of Item 10 Divided by **0.00%** [820034-04] Equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22) | | 80024-05 | 0.00 | |

| Analysis of Item 11: | |
|---|---|
| Local District School Tax (Amount Shown on Line 2 Above) | 0.00 |
| Regional School District Tax (Amount Shown on Line 3 Above) | 0.00 |
| Regional High School Tax (Amount Shown on Line 4 Above) | 0.00 |
| County Tax (Amount Shown on Line 5 Above) | 0.00 |
| Special District Tax (Amount Shown on Line 6 Above) | 0.00 |
| Municipal Open Space Tax (Amount Shown on Line 7 Above) | 0.00 |
| | |
| Tax in Local Municipal Budget | 0.00 |
| Total Amount (see Line 11) | 0.00 |

* Must not be stated in an amount less than "actual" Tax of year 2011

** May not be stated in an amount less than proposed budget submitted by the Local E of Education to the Commissioner of Edu on January 15, 2012 (Chap. 136, P.L. 197 Consideration must be given to calendar y calculation

| | | |
|---|---|---|
| 12. Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8(M) (Item 11, Less Item 10) | 80024-06 | 0.00 |
| Computation of "Tax in Local Municipal Budget" Item 1 - Total General Appropriations | | 0.00 |
| Item 12 - Appropriation: Reserve for Uncollected Taxes | | 0.00 |
| Sub-Total | | 0.00 |
| Less: Item 9 - Total Anticipated Revenues | | 0.00 |
| Amount to be Raised by Taxation in Municipal Budget | 80024-07 | 0.00 |

**Note:**

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

# ACCELERATED TAX SALE - CHAPTER 99

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

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

**NOT APPLICABLE**

**A. Reserve for Uncollected Taxes (sheet 25, Item 12)** $ N/A

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

**C.** *TIMES:* % of increase of Amount to be Raised by Taxes over Prior Year N/A %
[ ( 2012 Estimated Total Levy - 2011 Total Levy) / 2011 Total Levy]

**D. Reserve for Uncollected Taxes Exclusion Amount**
[ ( B x C ) + B ] $ N/A

**E. Net Reserve for Uncollected Taxes Appropriation in Current Budget**
( A - D ) $ N/A

### 2012 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)** | $ N/A |
| **Total** | $ - |
| **3. Less: Anticipated Revenues (item 5, budget sheet 11)** | $ - |
| **4. Cash Required** | $ - |
| **5. Total Required at 0.00% (items 4 + 6)** | $ - |
| **6. Reserve for Uncollected Taxes (item E above)** | $ N/A |



**NOT APPLICABLE**

# SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

| | | | Debit | Credit |
|---|---|---|---|---|
| 1. Balance January 1, 2011 | | | 181,275.60 | xxxxxxxxxx |
| A. Taxes | 83102-00 | 181,275.60 | xxxxxxxxxx | xxxxxxxxxx |
| B. Tax Title Liens | 83103-00 | - | xxxxxxxxxx | xxxxxxxxxx |
| 2. Canceled: | | | xxxxxxxxxx | xxxxxxxxxx |
| A. Taxes | | 83105-00 | xxxxxxxxxx | (0.32) |
| B. Tax Title Liens | | 83106-00 | xxxxxxxxxx | - |
| 3. Transferred to Foreclosed Tax Title Liens: | | | xxxxxxxxxx | xxxxxxxxxx |
| A. Taxes | | 83108-00 | xxxxxxxxxx | - |
| B. Tax Title Liens | | 83109-00 | xxxxxxxxxx | - |
| 4. Added Taxes | | 83110-00 | - | xxxxxxxxxx |
| 5. Added Tax Title Liens | | 83111-00 | - | xxxxxxxxxx |
| 6. Adjustments between Taxes (Other than current year) and Tax Title Liens: | | | xxxxxxxxxx | xxxxxxxxxx |
| A. Taxes - Transfers to Tax Title Liens | | 83104-00 | xxxxxxxxxx | (1) |
| B. Tax Title Liens - Transfer from Taxes | | 83107-00 | (1) | xxxxxxxxxx |
| 7. Balance Before Cash Payments | | | xxxxxxxxxx | 181,275.92 |
| 8. Totals | | | 181,275.60 | 181,275.60 |
| 9. Balance Brought Down | | | 181,275.92 | xxxxxxxxxx |
| 10. Collected: | | | xxxxxxxxxx | 181,275.92 |
| A. Taxes | 83116-00 | 181,275.92 | xxxxxxxxxx | xxxxxxxxxx |
| B. Tax Title Liens | 83117-00 | - | xxxxxxxxxx | xxxxxxxxxx |
| 11. Interests and Costs - 2011 Tax Sale | | 83118-00 | - | xxxxxxxxxx |
| 12. 2011 Taxes Transferred to Liens | | 83119-00 | - | xxxxxxxxxx |
| 13. 2011 Taxes | | 83123-00 | 268,628.41 | xxxxxxxxxx |
| 14. Balance December 31, 2011 | | | xxxxxxxxxx | 268,628.41 |
| A. Taxes | 83121-00 | 268,628.41 | xxxxxxxxxx | xxxxxxxxxx |
| B. Tax Title Liens | 83122-00 | - | xxxxxxxxxx | xxxxxxxxxx |
| 15. Totals | | | 449,904.33 | 449,904.33 |

16. Percentage of Cash Collections to Adjusted Amount Outstanding (Item No. 10 divided by Item No.9) is **100.00%**

17. Item No. 14 multiplied by percentage shown above is **$ 268,628.41** and represents the maximum amount that may be anticipated in 2012. 83125-00 ~~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, 2011 | 84101-00 | 4,000.00 | xxxxxxxxxx |
| 2. Foreclosed or Deeded in 2011 | | xxxxxxxxxx | xxxxxxxxxx |
| 3. Tax Title Liens | 84103-00 | | xxxxxxxxxx |
| 4. Taxes Receivable | 84104-00 | | xxxxxxxxxx |
| 5A. | 84102-00 | | xxxxxxxxxx |
| 5B. | 84105-00 | xxxxxxxxxx | |
| 6. Adjustment to Assessed Valuation | 84106-00 | | xxxxxxxxxx |
| 7. Adjustment to Assessed Valuation | 84107-00 | xxxxxxxxxx | |
| 8. Sales | | xxxxxxxxxx | xxxxxxxxxx |
| 9. Cash * | 84109-00 | xxxxxxxxxx | - |
| 10. Contract | 84110-00 | xxxxxxxxxx | |
| 11. Mortgage | 84111-00 | xxxxxxxxxx | |
| 12. Loss on Sales | 84112-00 | xxxxxxxxxx | |
| 13. Gain on Sales | 84113-00 | | xxxxxxxxxx |
| 14. Balance December 31, 2011 | 84114-00 | xxxxxxxxxx | 4,000.00 |
| | | 4,000.00 | 4,000.00 |

## CONTRACT SALES

| THIS SECTION NOT APPLICABLE | | Debit | Credit |
|---|---|---|---|
| 15. Balance January 1, 2011 | 84115-00 | - | xxxxxxxxxx |
| 16. 2011 Sales from Foreclosed Property | 84116-00 | | xxxxxxxxxx |
| 17. Collected * | 84117-00 | xxxxxxxxxx | - |
| 18. | 84118-00 | xxxxxxxxxx | |
| 19. Balance December 31, 2011 | 84119-00 | xxxxxxxxxx | - |
| | | 0.00 | 0.00 |

## MORTGAGE SALES

| THIS SECTION NOT APPLICABLE | | Debit | Credit |
|---|---|---|---|
| 20. Balance January 1, 2011 | 84120-00 | - | xxxxxxxxxx |
| 21. 2011 Sales from Foreclosed Property | 84121-00 | | xxxxxxxxxx |
| 22. Collected * | 84122-00 | xxxxxxxxxx | - |
| 23. | 84123-00 | xxxxxxxxxx | |
| 24. Balance December 31, 2011 | 84124-00 | xxxxxxxxxx | - |
| | | 0.00 | 0.00 |

Analysis of Sale of Property:

| | |
|---|---|
| * Total Cash Collected in 2011 | - |
| | (84125-00) |
| Realized in 2011 Budget | - |
| To Results of Operations (Sheet 19) | - |

# DEFERRED CHARGES

## - MANDATORY CHARGES ONLY -

## CURRENT, TRUST, AND GENERAL CAPITAL FUNDS

**(Do not include the emergency authorizations pursuit 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.)**

| Caused By | Amount Dec. 31, 2010 per Audit Report | Amount in 2011 Budget | Amount Resulting from 2011 | Balance as at Dec. 31, 2011 |
|---|---|---|---|---|
| 1. Emergency Authorization - Municipal * | $ 0.00 | $ | $ | $ - |
| 2. Emergency Authorization - Schools | $ 0.00 | $ | $ | $ - |
| 3. | $ 0.00 | $ | $ | $ - |
| 4. | $ 0.00 | $ | $ | $ - |
| 5. | $ 0.00 | $ | $ | $ - |
| 6. | $ 0.00 | $ | $ | $ - |
| 7. | $ 0.00 | $ | $ | $ - |
| 8. | $ 0.00 | $ | $ | $ - |
| 9. | $ 0.00 | $ | $ | $ - |
| 10. | $ 0.00 | $ | $ | $ - |
| 11. | $ 0.00 | $ | $ | $ - |

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

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

| | Date | Purpose | Amount |
|---|---|---|---|
| 1. | | | $ |
| 2. | | | $ |
| 3. | | | $ |
| 4. | | | $ |
| 5. | | | $ |
| 6. | | | $ |

## JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

| | In favor of | On Account of | Date Entered | Amount | Appropriated for in Budget of YEAR 2012 |
|---|---|---|---|---|---|
| 1. | | | | $ | |
| 2. | | | | $ | |
| 3. | | | | $ | |
| 4. | | | | $ | |
| 5. | | | | $ | |

# N.J.S. 40A:4-53 SPECIAL EMERGENCY

TAX MAP; REVALUATION; MASTER PLAN; REVISION AND CODIFICATION OF ORDINANCES; DRAINAGE MAPS FOR FLOOD CONTROL; PRELIMINARY ENGINEERING STUDIES, ETC. FOR SANITARY SEWER SYSTEM; MUNICIPAL CONSOLIDATION ACT; FLOOD OR HURRICANE DAMAGE.

| Date | NOT APPLICABLE<br>Purpose | Amount Authorized | Not Less Than 1/5 of Amount Authorized * | Balance Dec. 31, 2010 | REDUCED IN 2011 | | Balance Dec. 31, 2011 |
|---|---|---|---|---|---|---|---|
| | | | | | By 2011 Budget | Canceled by Resolution | |
| | | | | | | | - |
| | | | | | | | - |
| | | | | | | | - |
| | | | | | | | - |
| | | | | | | | - |
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| | | | | | | | - |
| | | | | | | | - |
| | | | | | | | - |
| | | | | | | | - |
| | | | | | | | - |
| | | | | | | | - |
| | Totals | - | - | - | - | - | - |
| | | | | | 80025-00 | 80026-00 | |

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

Chief Financial Officer

* Not less than one-fifth (1/5) of amount authorized but not more than the amount shown in the column "Balance Dec. 31, 2011" must be entered here and then raised in the 2012 Budget.



Sheet 29

NOT APPLICABLE

## N.J.S. 40A:4-55.1, ET SEQ., SPECIAL EMERGENCY - DAMAGE CAUSED TO ROADS OR BRIDGES BY SNOW, ICE, FROST OR FLOOD
## N.J.S. 40A:4-55.13, ET SEQ., SPECIAL EMERGENCY - PUBLIC EXIGENCIES CAUSED BY CIVIL DISTURBANCES

| Date | NOT APPLICABLE<br>Purpose | Amount Authorized | Not Less Than 1/3 of Amount Authorized * | Balance Dec. 31, 2010 | REDUCED IN 2011 | | Balance Dec. 31, 2011 |
|---|---|---|---|---|---|---|---|
| | | | | | By 2011 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 board 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, 2011" must be entered here and then raised in the 2012 Budget.

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

## ~~(COUNTY)~~ (MUNICIPAL) GENERAL CAPITAL BONDS

| NOT APPLICABLE | | Debit | Credit | 2012 Debt Service |
|---|---|---|---|---|
| Outstanding January 1, 2011 | 80033-01 | xxxxxxxxxx | - | |
| Issued | 80033-02 | xxxxxxxxxx | | |
| Paid | 80033-03 | | xxxxxxxxxx | |
| | | | | |
| | | | | |
| Outstanding, December 31, 2011 | 80033-04 | - | xxxxxxxxxx | |
| | | - | - | |
| 2012 Bond Maturities - General Capital Bonds | | | 80033-05 | $ - |
| 2012 Interest on Bonds * | | 80033-06 | | |

| ASSESSMENT SERIAL BONDS | | NOT APPLICABLE | | |
|---|---|---|---|---|
| Outstanding January 1, 2011 | 80033-07 | xxxxxxxxxx | - | |
| Issued | 80033-08 | xxxxxxxxxx | | |
| Paid | 80033-09 | | xxxxxxxxxx | |
| | | | | |
| | | | | |
| Outstanding, December 31, 2011 | 80033-10 | - | xxxxxxxxxx | |
| | | - | - | |
| 2012 Bond Maturities - Assessment Bonds | | | 80033-11 | $ - |
| 2012 Interest on Bonds * | | 80033-12 | - | |
| Total "Interest on Bonds - Debt Service" (*Items) | | | 80033-13 | $ - |

## LIST OF BONDS ISSUED DURING 2011 — NOT APPLICABLE

| Purpose | 2012 Maturity | Amount Issued | Date of Issue | Interest Rate |
|---|---|---|---|---|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total | - | - | | |
| | 80033-14 | 80033-15 | | |

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

~~(COUNTY)~~(MUNICIPAL) 0 LOAN

| NOT APPLICABLE | | Debit | Credit | 2012 Debt Service |
|---|---|---|---|---|
| Outstanding January 1, 2011 | 80033-01 | xxxxxxxxxx | - | |
| Issued | 80033-02 | xxxxxxxxxx | | |
| Paid | 80033-03 | | xxxxxxxxxx | |
| | | | | |
| | | | | |
| Outstanding, December 31, 2011 | 80033-04 | - | xxxxxxxxxx | |
| | | - | - | |
| 2012 Loan Maturities | | | 80033-05 | $ - |
| 2012 Interest on Loans | | | 80033-06 | $ - |
| Total 2012 Debt Service for | | Loan | 80033-13 | $ - |

| 0 | | LOAN | NOT | APPLICABLE |
|---|---|---|---|---|
| Outstanding January 1, 2011 | 80033-07 | xxxxxxxxxx | - | |
| Issued | 80033-08 | xxxxxxxxxx | | |
| Paid | 80033-09 | | xxxxxxxxxx | |
| | | | | |
| | | | | |
| Outstanding, December 31, 2011 | 80033-10 | - | xxxxxxxxxx | |
| | | - | - | |
| 2012 Loan Maturities | | | 80033-11 | $ - |
| 2012 Interest on Loans | | | 80033-12 | $ - |
| Total 2012 Debt Service for | | Loan | 80033-13 | $ - |

## LIST OF LOANS ISSUED DURING 2011

| NOT APPLICABLE Purpose | 2012 Maturity | Amount Issued | Date of Issue | Interest Rate |
|---|---|---|---|---|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total | - | - | | |
| | 80033-14 | 80033-15 | | |

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

## TYPE I SCHOOL TERM BONDS

| | | Debit | Credit | 2012 Debt Service |
|---|---|---|---|---|
| Outstanding January 1, 2011 | 80034-01 | xxxxxxxxxx | - | |
| Paid | 80034-02 | | xxxxxxxxxx | |
| | | | | |
| Outstanding, December 31, 2011 | 80034-03 | - | xxxxxxxxxx | |
| | | - | - | |
| 2012 Bond Maturities - Term Bonds | | 80034-04 | $ - | |
| 2012 Interest on Bonds * | | 80034-05 | $ - | |

## TYPE I SCHOOL SERIAL BOND

| | | | | |
|---|---|---|---|---|
| Outstanding January 1, 2011 | 80034-06 | xxxxxxxxxx | - | |
| Issued | 80034-07 | xxxxxxxxxx | | |
| Paid | 80034-08 | | xxxxxxxxxx | |
| | | | | |
| | | | | |
| Outstanding, December 31, 2011 | 80034-09 | - | xxxxxxxxxx | |
| | | - | - | |
| 2012 Interest on Bonds * | | 80034-10 | $ - | |
| 2012 Bond Maturities - Serial Bonds | | | 80034-11 | $ - |
| Total "Interest on Bonds - Type I School Debt Service" (*Items) | | | 80034-12 | $ - |

## LIST OF BONDS ISSUED DURING 2011

| Purpose | | 2012 Maturity -01 | Amount Issued -02 | Date of Issue | Interest Rate |
|---|---|---|---|---|---|
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Total | 80035- | - | - | | |

## 2012 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

| | | Outstanding Dec. 31, 2011 | 2012 Interest Requirement |
|---|---|---|---|
| 1. Emergency Notes | 80036- | $ - | $ - |
| 2. Special Emergency Notes | 80037- | $ - | $ - |
| 3. Tax Anticipation Notes | 80038- | $ - | $ - |
| 4. Interest on Unpaid State and County Taxes | 80039- | $ - | $ - |
| 5. | | $ - | $ - |
| 6. | | $ - | $ - |
| 7. | | $ - | $ - |

# 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, 2011 | Date of Maturity | Rate of Interest | 2012 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. | - | | | | | | | |
| 16. | - | | | | | | | |
| Sheet NOT Used | - | XXXXXXXXXX | - | XXXXXXXXXX | XXXXXXXXXX | - | - | XXXXXXXXXX |
| | | | | | | 80051-01 | 80051-02 | |

**Memo: Designate all "Capital Notes" issued under N.J.S. 40A:2-8(b) with "C". Such notes must be retired at the rate of 20% of the original amount issued annually.**
**Memo: Type 1 School Notes should be separately listed and totaled.**
*** "Original Date of Issue" refers to the date when the first money was borrowed for a particular improvement, not the renewal date of subsequent notes which were issued.**
**All notes with an original date of issue of 2009 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2012 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

| NOT APPLICABLE<br>Title or Purpose of Issue | Original Amount Issued | Original Date of Issue * | Amount of Note Outstanding Dec. 31, 2011 | Date of Maturity | Rate of Interest | 2012 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. | - | | | | | | | |
| 16. 0 0 0 0 0 | - | | | | | | | |
| Totals | - | XXXXXXXXXX | - | XXXXXXXXXX | XXXXXXXXXX | - | - | XXXXXXXXXX |
| | | | | | | 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, 2009 or prior must be appropriated in full in the 2012 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)

Borough Of Jamesburg [Code 1208], Middlesex County - AFS CY 2011

NOT APPLICABLE



Sheet 34 NOT APPLICABLE

# SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

| NOT APPLICABLE<br>Purpose | Amount of Lease Obligation Outstanding Dec. 31, 2011 | 2012 Budget Requirement | |
|---|---|---|---|
| | | For Principal | For Interest/Fees |
| | | | |
| 1. | | | |
| 2. | | | |
| 3. | | | |
| 4. | | | |
| 5. | | | |
| 6. | | | |
| 7. | | | |
| 8. | | | |
| 9. | | | |
| 10. | | | |
| 11. | | | |
| 12. | | | |
| 13. | | | |
| 14. | | | |
| 15. | | | |
| 16. | | | |
| 17. | | | |
| Totals | - | - | - |
| | | 80051-01 | 80051-02 |

**(Do not crowd - add additional sheets)**

Sheet 34a

NOT APPLICABLE

NOT APPLICABLE

# SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

| IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number. | | Balance January 1, 2011 | | 2011 Authorizations | | Expended | Authorizations Canceled | Balance - December 31, 2011 | |
|---|---|---|---|---|---|---|---|---|---|
| *Code No* | *Purpose* | Funded | Unfunded | | | | | Funded | Unfunded |
| 03-07 | Buckelew Restoration | 1,739.03 | - | | | (815.00) | | 2,554.03 | - |
| 12-07 | Buckelew Restoration II | 7,840.07 | - | | | 1,740.00 | | 6,100.07 | - |
| 17-09 | Sewer System Improvements EPA match | 70,000.00 | - | | | 49,958.00 | | 20,042.00 | - |
| 03-10 | Harrison | 2,439.64 | - | | | (10,165.80) | 12,605.44 | - | - |
| 04-10 | Streetscape V | 3,850.44 | - | | | | | 3,850.44 | - |
| 07-10 | UST Remediation | 22,999.64 | - | | | 22,999.64 | | - | - |
| 10-10 | Half Acre 2009 CDBG | 1,872.54 | - | | | 1,872.54 | | - | - |
| 15-10 | Half Acre 2010 CDBG | 43,200.00 | - | | | 39,297.34 | | 3,902.66 | - |
| 16-10 | Energy Efficient Equipment | 20,000.00 | - | | | | 20,000.00 | - | - |
| 04-11 | Acquisition Various Equipment | - | - | 82,000.00 | | 59,331.28 | | 22,668.72 | - |
| 05-11 | West Railroad | - | - | 250,000.00 | | 228,497.42 | | 21,502.58 | - |
| 09-11 | UST Remediation | - | - | 30,000.00 | | 29,550.00 | | 450.00 | - |
| 10-11 | SRTS Sedgwick | - | - | 269,000.00 | | | | 269,000.00 | - |
| 14-11 | Buckelew Rehabilitation | - | - | 498,000.00 | | | | 498,000.00 | - |
| 15-11 | UST Remediation | - | - | 30,000.00 | | 8,143.39 | | 21,856.61 | - |
| 16-11 | Half Acre Rd | - | - | 36,384.00 | | | | 36,384.00 | - |
| 22-99 | Senior Citizen Building | 2,276.41 | - | | | | | 2,276.41 | - |
| | | - | - | | | | | - | - |
| | | - | - | | | | | - | - |
| | | - | - | | | | | - | - |
| | | - | - | | | | | - | - |
| Totals | | 176,217.77 | - | 1,195,384.00 | - | 430,408.81 | 32,605.44 | 908,587.52 | - |

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



Sheet 35

Borough Of Jamesburg [Code 1208], Middlesex County - AFS CY 2011

# GENERAL CAPITAL FUND

## SCHEDULE OF CAPITAL IMPROVEMENT FUND

| | | Debit | Credit |
|---|---|---|---|
| Balance January 1, 2011 | 80031-01 | xxxxxxxxxx | 32,768.68 |
| Received from 2011 Budget Appropriations * | 80031-02 | xxxxxxxxxx | 60,000.00 |
| | | xxxxxxxxxx | |
| Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund) | 80031-03 | xxxxxxxxxx | |
| | | | 20,000.00 |
| List by Improvements - Direct Charges Made for Preliminary Costs: | | xxxxxxxxxx | xxxxxxxxxx |
| | | | xxxxxxxxxx |
| | | | xxxxxxxxxx |
| | | | xxxxxxxxxx |
| | | | xxxxxxxxxx |
| | | | xxxxxxxxxx |
| | | | xxxxxxxxxx |
| | | | xxxxxxxxxx |
| | | | xxxxxxxxxx |
| | | | xxxxxxxxxx |
| | | | xxxxxxxxxx |
| | | | xxxxxxxxxx |
| | | | xxxxxxxxxx |
| | | | xxxxxxxxxx |
| | | | xxxxxxxxxx |
| | | | xxxxxxxxxx |
| | | | xxxxxxxxxx |
| | | | xxxxxxxxxx |
| | | | xxxxxxxxxx |
| | | | xxxxxxxxxx |
| Appropriated to Finance Improvement Authorizations | 80031-04 | 112,000.00 | xxxxxxxxxx |
| | | | xxxxxxxxxx |
| Balance December 31, 2011 | 80031-05 | 768.68 | xxxxxxxxxx |
| | | 112,768.68 | 112,768.68 |

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

# GENERAL CAPITAL FUND

## SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

| | | Debit | Credit |
|---|---|---|---|
| Balance January 1, 2011 | 80030-01 | xxxxxxxxxx | - |
| Received from 2011 Budget Appropriations * | 80030-02 | xxxxxxxxxx | |
| Received from 2011 Emergency Appropriations * | 80030-03 | xxxxxxxxxx | |
| | | | |
| Appropriated to Finance Improvement Authorizations | 80030-04 | | xxxxxxxxxx |
| | | | xxxxxxxxxx |
| Balance December 31, 2011 | 80030-05 | - | xxxxxxxxxx |
| | | - | - |

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

## CAPITAL IMPROVEMENTS AUTHORIZED IN 2011 AND DOWN PAYMENTS (N.J.S. 40A:2-11)

## GENERAL CAPITAL FUND ONLY

| Purpose | Amount Appropriated | Total Obligations Authorized | Down Payment Provided by Ordinance | Amount of Down Payment in Budget of 2011 or Prior Years |
|---|---|---|---|---|
| 04-11 Acquisition Various Equipment | 82,000.00 | | 82,000.00 | CIF |
| 05-11 West Railroad | 250,000.00 | 250,000.00 | | NJDOT |
| 09-11 UST Remediation | 30,000.00 | | 30,000.00 | CIF |
| 10-11 SRTS Sedgwick | 269,000.00 | 269,000.00 | | NJDOT |
| 14-11 Buckelew Rehabilitation | 498,000.00 | 498,000.00 | | Middlesex County |
| 15-11 UST Remediation | 30,000.00 | | 30,000.00 | Fund Balance |
| 16-11 Half Acre Rd. | 36,384.00 | 36,384.00 | | Middlesex County |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total 80032-00 | 1,195,384.00 | 1,053,384.00 | 142,000.00 | - |

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 - 2011

| | | Debit | Credit |
|---|---|---|---|
| Balance January 1, 2011 | 80029-01 | xxxxxxxxxx | 147.48 |
| Premium on Sale of Bonds | | xxxxxxxxxx | |
| Funded Improvement Authorizations Canceled | | xxxxxxxxxx | 30,000.00 |
| | | | |
| | | | |
| | | | |
| | | | |
| Appropriated to Finance Improvement Authorizations | 80029-02 | 30,000.00 | xxxxxxxxxx |
| Appropriated to 2011 Budget Revenue | 80029-03 | | xxxxxxxxxx |
| Balance December 31, 2011 | 80029-04 | 147.48 | xxxxxxxxxx |
| | | 30,147.48 | 30,147.48 |

## BONDS ISSUED WITH A COVENANT OR COVENANTS

## NOT APPLICABLE

1. Amount of Serial Bonds Issued Under Provisions of Chapter 233, P.L. 1944, Chapter 268, P.L. 1944, Chapter 428, P.L. 1943 or Chapter 77, Article VI-A, P.L. 1945, with Covenant or Covenants; Outstanding December 31, 2011 — $ -
2. Amount of Cash in Special Trust Fund as of December 31, 2011 (Note A) — $ -
3. Amount of Bonds Issued Under Item 1 Maturing in 2012 — $ -
4. Amount of Interest on Bonds with a Covenant - 2012 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 2011 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 2011 was $ 12,624,393.00
2. Amount of Item 1 Collectetd in 2011 (*) $ 12,346,886.66
3. Seventy (70) percent of Item 1 $ 8,837,075.10

(*) Including prepayments and overpayment applied.

B.

1. Did any maturities of bonded obligations or notes fall due during the year 2011 ?

   Answer YES or NO **NO**

2. Have payments been made for all bonded obligations or notes due on or before December 31, 2011 ?

   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 2012 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 2010 $ -
2. 4% of 2010 Tax Levy for all puposes:

   Levy -- $ 12,445,481.48 = $ 497,819.26
3. Cash Deficit 2011 $ -
4. 4% of 2011 Tax Levy for all puposes:

   Levy -- $ 12,624,393.00 = $ 504,975.72

E.

| Unpaid | 2010 | 2011 | Total |
|---|---|---|---|
| 1. State Taxes | $ - | $ - | $ - |
| 2. County Taxes | $ - | $ - | $ - |
| 3. Amounts due Special Districts | $ - | $ - | $ - |
| 4. Amounts due School Districts for Local School Tax | $ - | $ | $ - |

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

# UTILITIES ONLY

| Pages numbered | Name of Utility | | Abbreviated Name / Comment |
|---|---|---|---|
| **41 - 54** | **Water** | **NOT APPLICABLE** | **INTENTIONALLY LEFT OUT** |
| **55 - 68** | **Sewer** | **#REF!** | **Sewer** |
| ## | **#REF!** | | **#REF!** |
| ## | **#REF!** | | **#REF!** |

**= Dec. 31, 2009 ending balance (migrated from PY file)**

**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.

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

# POST CLOSING

#REF!

## Sewer

AS AT DECEMBER 31, 2011

### Operating and Capital Sections

(Separately Stated)

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

| Title of Account | Debit | Credit |
|---|---|---|
| **Sewer Operating** | | |
| ASSETS | | =[AFS_Mai |
| Cash | 106,608.38 | =[AFS_Mai |
| Sewer Rents Receivable | 84,598.08 | |
| Due from Former Treasurer | 8,066.51 | |
| Due to Sewer Capital | 66.48 | |
| | | |
| LIABILITIES | | |
| Appropriation Reserves | | 10,347.00 |
| | | |
| Subtotal Liabilities "C" | | 10,347.00 |
| Reserve for Receivables | | 92,664.59 |
| Fund Balance | | 96,327.86 |
| | | |
| **Totals** | **199,339.45** | **199,339.45** |
| | | |
| **Sewer Capital Fund** | | |
| | | |
| ASSETS | | |
| Cash | 54.03 | |
| Fixed Capital | 736,909.45 | |
| Fixed Capital Authorized and Uncomplete | 206,172.00 | |
| EPA Grant Receivable | 146,000.00 | |
| | | |
| LIABILITIES | | |
| Due to Sewer Operating | | 66.48 |
| Due to General Capital | | 38,282.00 |
| Improvement Authorizations Funded | | 107,160.55 |
| Capital Improvement Fund | | 545.00 |
| Reserve for Amortization | | 736,909.45 |
| Reserve for Deferred Amortization | | 206,172.00 |
| | | |
| **Totals** | **1,089,135.48** | **1,089,135.48** |
| | | |
| | | |
| Grand Total Debits / Credits | 1,288,474.93 | 1,288,474.93 |

**(Do not crowd - add additional sheets)**

# POST CLOSING TRIAL BALANCE -

**#REF!**

***IF MORE THAN ONE UTILITY***
***EACH ASSESSMENT SECTION MUST BE SEPARATELY STATED***

AS AT DECEMBER 31, 2011 **NOT APPLICABLE**

| Title of Account | Debit | Credit |
|---|---|---|
| | | =[AFS_ |
| Sheet NOT Used | 0.00 | 0.00 |

**(Do not crowd - add additional sheets)**

#

# Sewer

## PLEDGED TO LIABILITIES AND SURPLUS

**NOT APPLICABLE**

| Title of Liability to which Cash and Investments are Pledged | Audit Balance Dec. 31, 2010 | RECEIPTS | | | | | Disbursements | Balance Dec. 31, 2011 |
|---|---|---|---|---|---|---|---|---|
| | | Assessments and Liens | Operating Budget | | | | | |
| Assessment Serial Bond Issue: | xxxxxxxxxx | xxxxxxxxxx | xxxxxxxxxx | xxxxxxxxxx | xxxxxxxxxx | xxxxxxxxxx | xxxxxxxxxx | xxxxxxxxxx |
| | | | | | | | | ... |
| | | | | | | | | ... |
| | | | | | | | | ... |
| | | | | | | | | ... |
| | | | | | | | | ... |
| | | | | | | | | ... |
| Assessment Bond Anticipation Note Issues: | xxxxxxxxxx | xxxxxxxxxx | xxxxxxxxxx | xxxxxxxxxx | xxxxxxxxxx | xxxxxxxxxx | xxxxxxxxxx | xxxxxxxxxx |
| | | | | | | | | ... |
| | | | | | | | | ... |
| | | | | | | | | ... |
| | | | | | | | | ... |
| | | | | | | | | ... |
| Other Liabilities | | | | | | | | ... |
| Trust Surplus | | | | | | | | ... |
| Less Assets "Unfinanced" | xxxxxxxxxx | xxxxxxxxxx | xxxxxxxxxx | xxxxxxxxxx | xxxxxxxxxx | xxxxxxxxxx | xxxxxxxxxx | xxxxxxxxxx |
| | | | | | | | | ... |
| | | | | | | | | ... |
| | | | | | | | | ... |
| | | | | | | | | ... |
| | | | | | | | | ... |
| Totals | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |



NOT APPLICABLE

AFS - CY 2011 : Borough of Jamesburg, Middlesex County [1208]

Sheet 57

NOT APPLICABLE

# SCHEDULE OF

#

Sewer

## BUDGET REVENUES

| Source | | Budget | Received in Cash | Excess or Deficit* |
|---|---|---|---|---|
| Operating Surplus Anticipated | -01 | 32,000.00 | 32,000.00 | - |
| Surplus Anticipated with Consent of Director of Local Govt. Services | -02 | | | - |
| | | | | - |
| Sewer Rents | | 820,000.00 | 832,790.20 | 12,790.20 |
| | | | | - |
| | | | | - |
| | | | | - |
| | | | | - |
| | | | | - |
| Added by N.J.S. 40A:4-87: (List) | | xxxxxxxxx | xxxxxxxxx | xxxxxxxxx |
| | | | | - |
| | | | | - |
| | | | | - |
| | | | | - |
| Subtotal | | 852,000.00 | 864,790.20 | 12,790.20 |
| Deficit (General Budget) ** | -07 | | | - |
| | -08 | 852,000.00 | 864,790.20 | 12,790.20 |

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

## STATEMENT OF BUDGET APPROPRIATIONS

| | | |
|---|---|---|
| Appropriations: | | xxxxxxxxx |
| Adopted Budget | | 852,000.00 |
| Added by N.J.S. 40A:4-87 | | |
| Emergency | | |
| Total Appropriations | | 852,000.00 |
| Add: Overexpenditures (See Footnote) | | |
| Total Appropriations and Overexpendituress | | 852,000.00 |
| Deduct Expenditures: | | |
| Paid or Charged | 781,653.00 | |
| Reserved | 10,347.00 | |
| Surplus (General Budget)** | - | |
| Total Expenditures | | 792,000.00 |
| Unexpended Balance Canceled (See Footnote) | | 60,000.00 |

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 2011 OPERATION
## Sewer

NOTE: ##
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:

**SECTION 1 NOT APPLICABLE**

| | | |
|---|---|---|
| Revenue Realized: | xxxxxxxxxxx | |
| Budget Revenue (Not Including "Deficit (General Budget)") | 864,790.20 | |
| Miscellaneous Revenue Not Anticipated | 12,608.73 | |
| 2010 Appropriation Reserves Canceled * | 10,202.16 | |
| | | |
| | | |
| Total Revenue Realized | | 887,601.09 |
| Expenditures: | xxxxxxxxxxx | |
| Appropriations (Not Including "Surplus (General Budget)") | xxxxxxxxxxx | |
| Paid or Charged | 781,653.00 | |
| Reserved | 10,347.00 | |
| Expended Without Appropriation | | |
| Cash Refund of Prior Year's Revenue | | |
| Overexpenditure of Appropriation Reserves | | |
| Total Expenditures | 792,000.00 | |
| Less: Deferred Charges Included In Above "Total Expenditures" | | |
| Total Expenditures - As Adjusted | | 792,000.00 |
| Excess | | 95,601.09 |
| Budget Appropriation - Surplus (General Budget) ** | - | |
| Remainder = Balance of "Results of 2011 Operations" ("Excess in Operations" - Sheet 60) | 95,601.09 | |
| | | |
| Deficit | | - |
| Anticipated Revenue - Deficit (General Budget) ** | - | |
| Remainder = Balance of "Results of 2011 Operations" ("Operating Deficit - to Trial Balance" - Sheet 60) | - | |

## SECTION 2:

**SECTION 2 NOT APPLICABLE**

The following Item of " 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 2009 for an Anticipated Deficit in the Water Utility for 2009:

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

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

# RESULTS OF 2011 OPERATIONS

## Sewer

| | Debit | Credit |
|---|---|---|
| Excess in Anticipated Revenues | xxxxxxxxxx | 12,790.20 |
| Unexpended Balances of Appropriations | xxxxxxxxxx | 60,000.00 |
| Miscellaneous Revenue Not Anticipated | xxxxxxxxxx | 12,608.73 |
| Unexpended Balances of 2010 Appropriation Reserves * | xxxxxxxxxx | 10,202.16 |
| | | |
| Deficit in Anticipated Revenue | | xxxxxxxxxx |
| | | xxxxxxxxxx |
| Operating Deficit - to Trial Balance | xxxxxxxxxx | - |
| Excess in Operations - to Operating Surplus | 95,601.09 | xxxxxxxxxx |
| * See restrictions in amount on Sheet 59, SECTION 2 | 95,601.09 | 95,601.09 |

## Sewer

| | Debit | Credit |
|---|---|---|
| Balance January 1, 2011 | xxxxxxxxxx | 32,726.77 |
| | | |
| Excess in Results of 2011 Operations | xxxxxxxxxx | 95,601.09 |
| Amount Appropriated in 2011 Budget-Cash | 32,000.00 | xxxxxxxxxx |
| Amount Appropriated in 2011 Budget with Prior Written Consent of Director of Local Government Services | | xxxxxxxxxx |
| | | |
| Balance December 31, 2010 | 96,327.86 | xxxxxxxxxx |
| | 128,327.86 | 128,327.86 |

# ANALYSIS OF BALANCE DECEMBER 31, 2011

## Sewer

| | | |
|---|---|---|
| Cash | | 106,608.38 |
| Investments | | |
| Interfund Accounts Receivable | | 66.48 |
| Subtotal | | 106,674.86 |
| Deduct Cash Liabilities Marked with "C" on Trial Balance | | 10,347.00 |
| Operating Surplus Cash or (Deficit in Operating Surplus Cash) | | 96,327.86 |
| Other Assets Pledged to Operating Surplus * | | |
| Deferred Charges # | | |
| Operating Deficit # | | |
| Total Other Assets | | - |
| # MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2011 BUDGET. | | 96,327.86 |

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

## Sewer
## ACCOUNTS RECEIVABLE

| | | |
|---|---|---|
| Balance December 31, 2010 | | $ 90,504.56 |
| Increased by: | | |
| ## | | $ 826,883.72 |
| Decreased by: | | |
| Collections | $ 832,790.20 | |
| Overpayments applied | $ - | |
| ## | $ - | |
| Other | $ - | |
| | | $ 832,790.20 |
| Balance December 31, 2011 | | $ 84,598.08 |

## Sewer
## THIS SECTION NOT APPLICABLE

| | | |
|---|---|---|
| Balance December 31, 2010 | | $ |
| Increased by: | | |
| Transfers from Accounts Receivable | $ - | |
| Penalties and Costs | $ - | |
| Other | $ - | |
| | | $ - |
| Decreased by: | | |
| Collections | $ - | |
| Other | $ - | |
| | | $ - |
| Balance December 31, 2011 | | $ |

# DEFERRED CHARGES
## - MANDATORY CHARGES ONLY -
## Sewer

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

**NONE**

| Caused By | Amount Dec. 31, 2010 per Audit Report | Amount in 2011 Budget | Amount Resulting from 2011 | Balance as at Dec. 31, 2011 |
|---|---|---|---|---|
| 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 OF REFUNDED UNDER N.J.S. 40A:2-3 OR N.J.S. 40A:2-51

| | Date | Purpose | Amount |
|---|---|---|---|
| 1. | | | $ |
| 2. | | | $ |
| 3. | | | $ |
| 4. | | | $ |
| 5. | | | $ |

## JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

**NONE**

| | In favor of | On Account of | Date Entered | Amount | Appropriated for in Budget of Year 2012 |
|---|---|---|---|---|---|
| 1. | | | | $ | |
| 2. | | | | $ | |
| 3. | | | | $ | |
| 4. | | | | $ | |

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

## Sewer

| | Debit | Credit | 2012 Debt Service |
|---|---|---|---|
| Outstanding January 1, 2011 | xxxxxxxxxx | | NOT APPLICABLE |
| Issued | xxxxxxxxxx | | |
| | | | |
| | | | |
| Paid | | xxxxxxxxxx | |
| Outstanding December 31, 2011 | | xxxxxxxxxx | |
| | - | - | |
| 2012 Bond Maturities - Assessment Bonds | | | $ - |
| 2012 Interest on Bonds * | | $ | |

## Sewer

| | | | |
|---|---|---|---|
| Outstanding January 1, 2011 | xxxxxxxxxx | | NOT APPLICABLE |
| Issued | xxxxxxxxxx | | |
| Paid | | xxxxxxxxxx | |
| | | | |
| | | | |
| Outstanding December 31, 2011 | | xxxxxxxxxx | |
| | - | | |
| 2012 Bond Maturities - Capital Bonds | | | $ - |
| 2012 Interest on Bonds * | | $ | |

## Sewer

| | | |
|---|---|---|
| 2012 Interest on Bonds (* Items) | $ - | NOT APPLICABLE |
| Less: Interest Accrued to 12/31/2011 (Trial Balance) | $ | |
| Subtotal | $ - | |
| Add: Interest to be Accrued as of 12/31/2012 | $ | |
| Required Appropriation 2012 | | $ - |

## LIST OF BONDS ISSUED DURING 2011

NOT APPLICABLE

| Purpose | 2012 Maturity | Amount Issued | Date of Issue | Interest Rate |
|---|---|---|---|---|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |



NOT APPLICABLE

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

**Sewer** _____ **LOAN**

| | Debit | Credit | 2011 Debt Service |
|---|---|---|---|
| Outstanding January 1, 2011 | xxxxxxxxxx | | NOT APPLICABLE |
| Issued | xxxxxxxxxx | | |
| | | | |
| | | | |
| Paid | | xxxxxxxxxx | |
| Outstanding December 31, 2011 | - | xxxxxxxxxx | |
| | - | - | |
| 2012 Loan Maturities | | | $ - |
| 2012 Interest on Loans * | | $ - | |

**Sewer** _____ **LOAN**

| | | | |
|---|---|---|---|
| Outstanding January 1, 2011 | xxxxxxxxxx | | NOT APPLICABLE |
| Issued | xxxxxxxxxx | | |
| Paid | | xxxxxxxxxx | |
| | | | |
| | | | |
| Outstanding December 31, 2011 | - | xxxxxxxxxx | |
| | - | - | |
| 2012 Loan Maturities | | | $ - |
| 2012 Interest on Loans * | | $ - | |

## Sewer

| | | |
|---|---|---|
| 2012 Interest on Loans (* Items) | $ - | NOT APPLICABLE |
| Less: Interest Accrued to 12/31/2011 (Trial Balance) | $ | |
| Subtotal | $ - | |
| Add: Interest to be Accrued as of 12/31/2012 | $ | |
| Required Appropriation 2012 | | $ - |

## LIST OF LOANS ISSUED DURING 2011

NOT APPLICABLE

| Purpose | 2012 Maturity | Amount Issued | Date of Issue | Interest Rate |
|---|---|---|---|---|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

# Sewer

| Title or Purpose of Issue | Original Amount Issued | Original Date of Issue * | Amount of Note Outstanding Dec. 31, 2011 | Date of Maturity | Rate of Interest | 2012 Budget Requirement | | |
|---|---|---|---|---|---|---|---|---|
| | | | | | | For Principal | For Interest ** | |
| 1. | | | | | | | | |
| 2. | | | | | | | | |
| 3. | | | | | | | | |
| 4. | | | | | | | | |
| 5. | | | | | | | | |
| 6. | | | | | | | | |
| 7. | | | | | | | | |
| 8. | | | | | | | | |
| 9. | | | | | | | | |
| 10. | | | | | | | | |
| 11. | | | | | | | | |
| 12. | | | | | | | | |
| Totals | - | XXXXXXXXXX | - | XXXXXXXXXX | XXXXXXXXXX | - | - | |

**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 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.**

| #REF! | |
|---|---|
| 2012 Interest on Notes | $ - |
| Less: Interest Accrued to 12/31/2011 (Trial Balance) | $ |
| Subtotal | $ - |
| Add: Interest to be Accrued as of 12/31/2012 | $ |
| Required Appropriations - 2012 | $ - |

**(Do not crowd - add additional sheets)**

# Sewer

| Title or Purpose of Issue | Original Amount Issued | Original Date of Issue * | Amount of Note Outstanding Dec. 31, 2011 | Date of Maturity | Rate of Interest | 2012 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. | | | | | | | | |
| 16. | | | | | | | | |
| Totals | - | XXXXXXXXXX | - | XXXXXXXXXX | XXXXXXXXXX | - | - | XXXXXXXXXX |

**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, 2009 or prior must be appropriated in full in the 2012 Dedicated 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".**



AFS - CY 2011 : Borough of Jamesburg, Middlesex County [1208]

## Sewer

| Purpose | Amount of Lease Obligation Outstanding Dec. 31, 2011 | 2012 Budget Requirement | |
|---|---|---|---|
| | | For Principal | For Interest/Fees |
| 1. | | | |
| 2. | | | |
| 3. | | | |
| 4. | | | |
| 5. | | | |
| 6. | | | |
| 7. | | | |
| 8. | | | |
| 9. | | | |
| 10. | | | |
| 11. | | | |
| 12. | | | |
| 13. | | | |
| 14. | | | |
| 15. | | | |
| 16. | | | |
| Totals | - | - | - |



AFS - CY 2011 : Borough of Jamesburg, Middlesex County [1208]

**NOT APPLICABLE**

# Sewer

| IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number. | | Balance January 1, 2011 | | 2011 Authorizations | | Expended | Authorizations Canceled | Balance December 31, 2011 | |
|---|---|---|---|---|---|---|---|---|---|
| *Code No* | *Purpose* | Funded | Unfunded | | | | | Funded | Unfunded |
| 15-09 | Sewer Improvements EPA Match | 35,000.00 | | | | | | 35,000.00 | - |
| 02-10 | EPA Sewer Reabilitation | 160,455.00 | | | | 93,182.00 | | 67,273.00 | - |
| 09-10 | Sewer Rehabilitation | 10,717.00 | | | | 5,829.45 | | 4,887.55 | - |
| | | | | | | | | - | - |
| | | | | | | | | - | - |
| | | | | | | | | - | - |
| | | | | | | | | - | - |
| | | | | | | | | - | - |
| | | | | | | | | - | - |
| | | | | | | | | - | - |
| | | | | | | | | - | - |
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| | | | | | | | | - | - |
| | | | | | | | | - | - |
| | | | | | | | | - | - |
| | | | | | | | | - | - |
| | | | | | | | | - | - |
| ## | 70000- | 206,172.00 | - | - | - | 99,011.45 | - | 107,160.55 | - |

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



Sheet 66

# Sewer

## SCHEDULE OF CAPITAL IMPROVEMENT FUND

| | Debit | Credit |
|---|---|---|
| Balance January 1, 2011 | xxxxxxxxxx | 545.00 |
| Received from 2011 Budget Appropriations * | xxxxxxxxxx | |
| | xxxxxxxxxx | |
| Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund) | xxxxxxxxxx | |
| | | |
| List by Improvements - Direct Charges Made for Preliminary Costs: | xxxxxxxxxx | xxxxxxxxxx |
| | | xxxxxxxxxx |
| | | xxxxxxxxxx |
| | | xxxxxxxxxx |
| | | xxxxxxxxxx |
| | | xxxxxxxxxx |
| | | xxxxxxxxxx |
| | | xxxxxxxxxx |
| | | xxxxxxxxxx |
| | | xxxxxxxxxx |
| Appropriated to Finance Improvement Authorizations | | xxxxxxxxxx |
| | | xxxxxxxxxx |
| Balance December 31, 2011 | 545.00 | xxxxxxxxxx |
| | 545.00 | 545.00 |

# Sewer

## SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

| | Debit | Credit |
|---|---|---|
| Balance January 1, 2011 | xxxxxxxxxx | |
| Received from 2011 Budget Appropriations * | xxxxxxxxxx | |
| Received from 2011 Emergency Appropriations * | xxxxxxxxxx | |
| | | |
| | | |
| Appropriated to Finance Improvement Authorizations | | xxxxxxxxxx |
| | | xxxxxxxxxx |
| Balance December 31, 2011 | - | xxxxxxxxxx |
| | - | - |

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

# Sewer
# CAPITAL IMPROVEMENTS AUTHORIZED IN 2011 AND DOWN PAYMENTS (N.J.S. 40A:2-11)

## UTILITIES ONLY

NOT APPLICABLE

| Purpose | Amount Appropriated | Total Obligations Authorized | Down Payment Provided by Ordinance | Amount of Down Payment in Budget of 2011 or Prior Years |
|---|---|---|---|---|
| | | | | |
| | | | | |
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| | | | | |
| | | | | |
| | | | | |
| Totals | - | - | - | - |

# Sewer
# STATEMENT OF CAPITAL SURPLUS

## YEAR 2011

| | Debit | Credit |
|---|---|---|
| Balance January 1, 2011 | xxxxxxxxxx | |
| Premium on Sale of Bonds | xxxxxxxxxx | |
| Funded Improvement Authorizations Canceled | xxxxxxxxxx | |
| | | |
| | | |
| | | |
| Appropriated to Finance Improvement Authorizations | | xxxxxxxxxx |
| Appropriated to 2011 Budget Revenue | | xxxxxxxxxx |
| Balance December 31, 2011 | - | xxxxxxxxxx |
| | - | - |



NOT APPLICABLE

# INSTRUCTIONS IN PREPARATION OF ANNUAL FINANCIAL STATEMENT FOR 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 a full cash basis must be taken up with the Division in advance of the preparation of the statement and the budget.

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

No sheets should be eliminated, except utility fund sheets under the conditions stipulated on sheet 2. Those sheets not filled in should be marked "Not Applicable"".

**INDEX**


| | |
|---|---|
| 1, 1a., & 1b. | Certification and Affidavit |
| 1c. | Municipal Budget Local Examination Certificate |
| 1d. | Report of Federal and State Financial Assistance Expenditures of Awards |
| 2. | Instructions and Certification |
| 3 & 3a | Trial Balance-Current Fund |
| 4. | Trial Balance-Public Assistance Fund |
| 5. | Trial Balance-Federal and State Funds |
| 6 & 6b. | Trial Balance -Trust Funds / Schedule of Trust Fund Reserves |
| 6a. | Municipal Public Defender Certification - P.L. 1997, C.256 |
| 7. | Analysis of Trust Assessment Cash and Investments Pledged to Liabilities and Surplus |
| 8. | Trial Balance-Capital Fund |
| 9 & 9a. | Cash Reconciliation |
| 10. | Federal and State Grants Receivable |
| 11 & 11a. | Appropriated Reserves for Federal and State Grants |
| 12. | Unappropriated Reserves for Federal and State Grants |
| 13. | Local District School Tax - Municipal Open Space Tax |
| 14. | Regional School Tax- Regional High School Tax |
| 15. | County Taxes Payable-Special District Taxes |
| 16. | Reserves for State and Federal Aid for Library Services |
| 17 & 17a. | General Budget Revenues |
| 17. | Allocation of Current Tax Collections |
| 18. | General Budget Appropriations |
| 18. | Emergency Appropriations for Local District School Purposes |
| 19. | Results of 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. Division of Tax Appeals (N.J.S.A. 54:3-37) |
| 25. | Municipal Budget-Computation of "Reserve for Uncollected Taxes" and "Amount to be Raised by Taxation" |
| 25a. | Accelerated Tax Sale - Chapter 99. Calculation to Utilize Proceeds in Current Budget as Deduction to Reserve for Uncollected Tax Appropriations |
| 26. | Delinquent Taxes and Tax Title Liens |
| 27. | Foreclosed Property; Contract Sales; Mortgage Sales |
| 28. | Deferred Charges and List of Judgments-Current |
| 29. | Emergency-Tax Map; Revaluation: Master Plan; Revisions and Codification of Ordinance; Drainage Maps for Flood Control; Preliminary Studies, etc. for Sanitary Sewer Systems, Municipal Consolidation Act; Flood or Hurricane Damage |
| 30. | Emergency-Damage to Roads and Bridges by Snow, Ice, etc.; Public Exigencies Caused by Civil Disturbances |
| 31. & 31a. | Summary Statement of Debt Service Requirements-Municipal |
| 32. | Summary Statement of Debt Service Requirements-School-Type I and Current |
| 33. | Debt Service for Notes (Other than Assessment Notes) |
| 34. | Debt Service for Assessment Notes |
| 34a. | Schedule of Capital Lease Program Obligations |
| 35 & 35a. | Improvement Authorizations |
| 36. | Capital Improvement Fund |
| 37. | Down Payment |
| 37. | Capital Improvements Authorized in 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) |


UTILITIES ONLY


| | |
|---|---|
| 41 & 55. | Trial Balance-Utility Fund |
| 42 & 56. | Trial Balance-Utility Assessment Trust Funds |
| 43 & 57. | Analysis of Utility Assessment Trust Cash and Investments Pledged to Liabilities and Surplus |
| 44 & 58. | Utility Revenues and Appropriations |
| 45 & 59. | 2010 Utility Operations |
| 46 & 60. | Results of Operation, Operating Surplus and Analysis |
| 47 & 61. | Utility Accounts Receivable; Utility Liens |
| 48 & 62. | Deferred Charges and List of Judgments-Utility |
| 49 & 63. | Summary Statement of Debt Service Requirements |
| 49a & 63a. | Summary Statement of Loan Requirements |
| 50 & 64. | Debt Service for Utility Notes (Other than Utility Assessment Notes) |
| 51 & 65. | Debt Service for Utility Assessment Notes |
| 51a & 65a. | Schedule of Capital Lease Program Obligations |
| 52 & 66. | Improvement Authorizations (Utility Capital) |
| 53 & 67. | Capital Improvement Fund and Down Payments |
| 54 & 68. | Utility Capital Improvements Authorized in 2011; Utility Capital Surplus |