

**RUTGERS UNIVERSITY  
CENTER FOR GOVERNMENT SERVICES**

**FLEXIBLE CHART OF ACCOUNTS**

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## **PREFACE and ACKNOWLEDGMENTS**

The Center for Government Services (the Center) is a component of the Edward J. Bloustein School of Planning and Public Policy at Rutgers, The State University of New Jersey. The Center helps to improve the operation of state and local government in New Jersey by providing 1) continuing professional education training programs, 2) technical assistance, 3) applied research, and 4) assistance in the dissemination of relevant information. On all-too-rare occasions, we get the opportunity to conduct a project that offers the opportunity to pursue all four components of our mission simultaneously. The “Flexible Chart of Accounts” (FCOA) project provided such an opportunity.

A chart of accounts is an integral part of any accounting system in that it is the system for recording financial transactions, including both expenditures and receipts. In New Jersey, account classifications are left largely to local discretion; there is no required use of account numbers and no guidelines for categorizing financial activities. As a result, inconsistencies may develop over time within a particular jurisdiction, or in terms of how a particular financial transaction is recorded across jurisdictions. This situation makes it nearly impossible to compare or analyze activities among local jurisdictions. Moreover, the current system does not lend itself to widespread use of state-of-the-arts electronic data processing technology or software. Of course, the difficulties experienced by the Department of Community Affairs’ Division of Local Government Services (DLGS) in monitoring the financial transactions of local units and in preparing timely reports on trends and other important developments affecting local government in the state can be significant, and accrue to the detriment of the state’s local governments and the citizens that they serve.

The comprehensive flexible chart of accounts presented in this report will preserve much of the existing local discretion, while providing an overall guiding structure and promoting a standard system of titles and an account coding system. The new system will accommodate electronic submission of data to the state, and assist in the timely reporting of aggregate local government financial information by DLGS. The system applies to both counties and municipalities.

In developing this new system, a very deliberate process was followed. First, several states around the country were contacted to examine their experiences and to determine the “best practices” available. Next, almost 100 municipalities, of all sizes, forms of government, and geographical locations, and half-a-dozen counties in New Jersey were contacted to examine their “existing” chart of accounts, which ranged from very elaborate and sophisticated to very modest. An advisory committee was established for the project, which consisted of representatives from all of the major stakeholder groups, such as local finance officials, municipal clerks, registered municipal accountants, private computer vendors, certified public accountants, academics, and others. In addition, meetings were held with a variety of groups in an outreach effort to generate input and suggestions. The project actually had four phases. First, a draft prototype of the new chart of accounts was developed. Second, that draft served as the basis of the pilot phase of the project, where more than thirty municipalities (representing the diversity of communities within the state) and a third of the counties were examined to determine the steps and resources required to implement and operate the new system. The third phase involved the production of extensive documentation of the new system in the form of this manual. The final phase of the project will consist of training programs and further outreach efforts to continue to disseminate information about the features of the new system and how

it operates. The project was begun in the fall of 1996, and will conclude with the training phase in the fall of 1999/winter of 2000.

No major undertaking such as this could be successfully completed without the support, assistance, and cooperation of many individuals and organizations. We must first thank the Department of Community Affairs' Division of Local Government Services which was instrumental in this project in several ways. First, DLGS provided financial support for the project through grant contract agreement #96-4660-00. Equally important, the staff from DLGS served as a sounding board for many of our ideas along the way, and were a source of input, assistance, support, and encouragement throughout the project. In particular, we would like to thank Marc Pfeiffer, Judy Tripodi, Bert Wolfe, Tina Zapicchi, David Grimm, and David Miller for their assistance. In particular, David Miller provided substantive input and assisted the Center's project team in making various presentations to interested groups around the state throughout the project. Also, the individuals and organizations that served on the FCOA Advisory Committee were a source of many useful suggestions, and they helped us to clarify and refine many features of the flexible chart of accounts presented here. In addition to the advisory committee, several individuals participated in brainstorming sessions and discussion groups focusing on various aspects of the project. These more-detailed discussions produced many useful refinements and suggestions. As noted earlier, six counties and more than 30 municipalities participated as pilot communities during the project. Their experiences were essential in our efforts to understand what would be involved in implementing and operating the new system.

Most of the software vendors active in the state contributed time and useful suggestions to this project. These firms will continue to be important players as the new system is implemented around the state. Next, several organizations allocated time during their annual conference or board meetings for the project team to present information about the new chart of accounts. Again, we often received good comments and suggestions during these sessions. Lists identifying the members of the FCOA Advisory Committee, the municipalities and counties that served as pilot communities, the software companies that cooperated, and other individuals that contributed significantly to the success of this project are shown on the following pages.

The FCOA project team conducting this study consists of Ms. Marjorie Saari, a program development administrator within the Center and the day-to-day project manager, Mr. Robert Benecke, the managing technical consultant to the project, and Mr. Roger Pribush, a technical consultant. In addition, technical assistance and computer support were provided by Ms. Jill Goldy and Ms. Diana Lindner. Several other Center staff also deserve mention for their assistance, including Ms. Renza Chendak, Ms. Linda Guardabascio, Ms. Chris Lit, and Ms. Jennifer Sawicki.

I would like to take this opportunity to thank all of these individuals for their excellent efforts and contributions throughout the course of this study. Each of these individuals proved to be talented, dedicated, and conscientious in fulfilling their responsibilities under this project. While I would like to offer our sincere appreciation to all of the individuals and organizations that contributed to this project, I must remind the reader that the Center for Government Services is solely responsible for the Flexible Chart of Accounts system described in the text of this report.

**FLEXIBLE CHART OF ACCOUNTS**  
**Advisory Committee Members\***

John Adams, Township of Lacey  
Douglas Ayrer, Pemberton Township  
\*\*\*Vincent Belluscio, Tax Collectors and Treasurers Association of New Jersey  
Mark Coren, New Jersey Municipal Management Association  
Laurie Cotter, Jersey City  
Alfredo Dispoto, Bergen County  
Barry Eccleston, Government Finance Officers' Association of New Jersey  
Robert J. Edmunds, Edmunds & Associates, Inc.  
Jon Erickson, Kean University  
Jane Feigenbaum, Jersey City  
Gary Higgins, Lynch, Vinci, Higgins & Clark  
\*\*\*William Homa, Rutgers University Co-adjutant Instructor  
\*\*Charles Houck, Warren County  
Gloriann Johnstone, Governmental Purchasing Association of New Jersey  
Elizabeth Kiss, Municipal Clerks' Association of New Jersey  
\*\*Albert P. Kuchinskas, Middlesex County  
Joseph Lupino, Bergen County  
Joseph W. Masterson, Masterson & Associates  
David Miller, New Jersey Department of Community Affairs  
L. Mason Neely, New Jersey State League of Municipalities  
\*\*Daniel Olshefski, Warren County  
Marc Pfeiffer, New Jersey Department of Community Affairs  
Chris Pianese, North Bergen Township  
\*\*\*Joan Ponessa, Education Law Center  
Peter Ponzetti, Vital Computer Resources  
\*\*John Rheinhardt, Morris County  
\*\*Gerald Seneski, Cumberland County  
\*\*\*Earl Snook, Registered Municipal Accountants Association of New Jersey  
Fredrick J. Tompkins, Donohue, Gironda & Doria  
Judy Tripodi, New Jersey Department of Community Affairs  
Robert Werner, Faculty of Management, Rutgers University  
Albert Wolfe, New Jersey Department of Community Affairs  
Robert G. Yunker, Public Works Association of New Jersey  
\*\*Steven Zielinski, Mercer County

\* Affiliation shown for purposes of identification only and does not imply endorsement by the organization or jurisdiction.

\*\* These individuals also served as members of the FCOA County Subcommittee.

\*\*\* These individuals, along with Robert Jefferson of Bowman & Company, participated in a brainstorming session to help scope out the project.

**FLEXIBLE CHART OF ACCOUNTS: Pilot Communities**

**Phase I (1997-98)**

Bernards Township  
East Brunswick Township  
Ewing Township  
Franklin Lakes Borough  
Howell Township  
Jackson Township  
Lacey Township  
Lavellette Borough  
Park Ridge Borough  
Pemberton Township  
Piscataway Township  
Shrewsbury Borough  
Upper Township  
West Caldwell Township  
Winslow Township

**Phase II (1998-99)**

Blairstown Township  
Bloomfield Township  
Camden City  
Cedar Grove Township  
Clifton City  
Denville Township  
Dunellen Borough  
Hopewell Township  
Irvington Township  
Jersey City  
Lafayette Township  
Mansfield Township  
Moorestown Township  
Mountainside Borough  
New Brunswick City  
North Bergen Township  
Ocean City  
Wharton Borough  
Wyckoff Township

**Phase III (counties)**

Bergen County  
Cumberland County  
Mercer County  
Middlesex County  
Morris County  
Warren County

**FLEXIBLE CHART OF ACCOUNTS**  
**Computer Vendors Participating in the Project**

Computer Software, Inc. (Andrew Shaw)

Edmunds & Associates, Inc. (Robert Edmunds)

First Byte Corporation (Russ Diehl)

Governmental Software Systems, Inc. (Ben Madaloni)

H & L Systems, Inc. (Noel Santos)

HTE (Jacqueline Braden)

Munidex/Infocomp Corporation (Joseph Masterson)

Municipal Software, Inc. (Eleanor Buff)

Pentamation (Brian Stewart)

United Computer Sales & Service (Kathy Hummer)

Vital Computer Resources, Inc. (Peter Ponzetti)

In-house Systems:

Irvington (Elvis Gooden)

Jersey City (Laurie Cotter)

New Brunswick (Michael Troulis)

Piscataway (Lori Majeski)

**FLEXIBLE CHART OF ACCOUNTS**  
**Significant Contributors to the Municipal and County Pilot Phase**

John Adams, Lacey Township

Douglas Ayrer, Pemberton Township

Laurie Cotter, Jersey City

Margaret Dara, West Caldwell Township

Phil Del Turco, Jackson Township

Jeffrey Filiatreault, Howell Township

Laurie Finger, Shrewsbury Township

Wayne Hartman, Bloomfield

Ann Kilmartin, Park Ridge

Harold Laufeld, Franklin Lakes

Diana Lindner, Wyckoff Township

Lori Majeski, Piscataway

Joseph Monzo, Ewing Township

Kathy Moore, Lacey Township

Chris Pianese, North Bergen

Douglas Petix, New Brunswick

John Rheinhardt, Morris County

Roy Rossow, City of Clifton

Gerald Seneski, Cumberland County

Dorothy Stikna, Bernards Township



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**FLEXIBLE CHART OF ACCOUNTS**

**I. INTRODUCTION**

The diversity of municipalities and counties throughout New Jersey results in many different methods of maintaining local government financial records. Localities also prepare and adopt the annual budget using a wide range of budget accounts. These differences result in a lack of uniformity in financial reporting among the numerous municipal and county entities in New Jersey. In order to improve financial reporting, a standard system of accounts has been developed by the Rutgers University Center for Government Services. This new Flexible Chart of Accounts (FCOA) will significantly upgrade the recording of financial transactions, including journal entries and closing entries in many municipalities and counties. The new system takes into account the needs of both municipalities and counties as well as the reporting requirements of the State of New Jersey, as promulgated by the Division of Local Government Services in the Department of Community Affairs. One important goal of the FCOA is to enable a comparison of local unit expenditures and revenues. Because municipalities and counties have different approaches to budgeting, common budget activity categories have been developed to facilitate comparison. These categories are necessary to prepare the Comprehensive Annual Financial Report and comply with budget regulations.

Determining the current state of the art of financial account structures used by municipalities and counties was a precursor to developing the FCOA. The Rutgers team surveyed numerous municipalities and counties and interviewed dozens of local officials. A review of chart of account systems used in other states and cities outside of New Jersey was also performed and

was valuable in developing the new FCOA. The surveys, field work, research, and important feedback from the FCOA advisory committee has formed the basis for the new FCOA. Practitioners will be able to use this document on a continual basis to enhance financial reporting in municipalities and counties.

## II. MUNICIPAL FINANCE SYSTEM OVERVIEW

The State of New Jersey has 566 municipalities including localities as different as the City of Newark (pop. 275,000) and the Township of Walpack (pop. 67). While New Jersey is a comparatively small state in land area, it is nevertheless a geographically diverse state. From the hills of High Point to the Jersey Shore and Cape May, from the flat farmlands of Cumberland County to the urban landscape of Hudson County, New Jersey has many different characteristics. The state's local governments reflect this diversity and, accordingly, provide different services and service levels to its citizens. For example, municipalities along the Atlantic Ocean shoreline provide beach erosion control services and municipalities in the hills of Sussex County provide extensive snow removal services. Each municipality and county must budget for these diverse activities as well as provide basic services, many of which are commonplace in virtually all counties, cities, towns, boroughs, townships, and villages in New Jersey.

During the annual budget process, sources of expenditures and revenues are identified which are needed to carry out the functions of local government. Each year the governing body of the municipality or county, through the budgetary process, must establish appropriations for specific funding units such as police, fire, public works, and so on. In addition, the budget identifies sources of revenues to fund, or pay for, the expenditure.<sup>1</sup> New Jersey municipalities and counties must comply with the provisions of the Local Budget Law, NJSA 40A:4-1 et seq. This

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<sup>1</sup>It is important to recognize the appropriation, funding, expenditure, and cash receipt processes. For example, reference the Municipal Budget Process, published by the Center for Government Services, Rutgers University, July, 1997.

law prescribes the timing, general content, required municipal governing body action, and other aspects of the municipal and county budget process. The form of government and organization design of the municipality or county also impacts the content and arrangement of budget appropriations. While municipalities and counties must follow the general budget guidelines found in the Permanent Budget Manual for New Jersey Municipalities, issued by the New Jersey Division of Local Government Services<sup>2</sup>, the diversity of localities makes most budgets unique.

General activities and functions of government are budgeted and financed in the Current Fund section of the budget.<sup>3</sup> These functions include police, fire, recreation, public works, and so on. To record transactions associated with federal and state grants, each municipality and county receiving a grant must establish a Federal and State Grants Fund. Most municipalities also have a General Capital Fund. This fund is used to record capital construction and acquisition expenditures not directly purchased through operating funds in the Current Fund. These types of purchases are generally high-cost projects, such as construction of roads and sewers, acquisition of heavy equipment, and construction of facilities. These capital expenditures are authorized pursuant to the provisions of the Local Bond Law, NJSA 40A:2-1 et seq.

Another type of fund common to most New Jersey municipalities and counties is the Trust Fund. This fund is used to record revenue items that are received by a municipality for a specific purpose. Generally, a municipality must adopt a dedication-by-rider resolution pursuant to NJSA 40A:4-39. Common Trust Funds include Developers Escrow, Unemployment Insurance, and the Assessment Trust Fund. Again, the revenues received by the Trust Fund are by definition dedicated to a specific purpose. One important example is the Developers Escrow where

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<sup>2</sup>Reference should also be made to the State of New Jersey, Requirements of Audit and Standard Audit Program, as promulgated by the Local Finance Board, 1964.

<sup>3</sup>A fund is a financial and accounting entity with a self-balancing group of accounts used to record the revenues and expenditures of the local government as well as the assets, liabilities, and fund balance.

developers deposit fees to off-set municipal costs. After determining the specific expense, the Trust Fund revenue is transferred to the Current Fund as reimbursement for the original expense paid from the Current Fund.

Municipalities may also have one or more Utility Fund. These funds are used to finance traditional utility activities operated by a municipality such as water, sewer, and electric. Fees are charged on a usage basis and are appropriated directly to support the cost of operating the utility. The Utility Fund may include an operating, capital, or a trust assessment section.

Every municipality and county must maintain records to account for cash receipts, expenditures, budget entries, tax and utility billing information, and changes in asset and liability accounts.<sup>4</sup> The method and means by which towns and counties perform the accounting function vary from location to location. The Local Fiscal Affairs Law, NJSA 40A:5-1 et seq., prescribes that each municipality and county must maintain such records, but does not specify the format. A thorough review of financial practices reveals that municipalities and counties in New Jersey should maintain the financial books and documents in the following list.

- cash receipts book or register to record all revenue transactions
- cash disbursements book or register to record all expense transactions
- appropriations book or register, commonly referred to as the appropriation subsidy ledger
- miscellaneous revenue (budget revenue) subsidiary ledger or register
- unanticipated revenue subsidiary ledger or register
- investment register to record all investment transactions
- tax collection trial balance - tax billing, collection, and adjustment register
- bank reconciliations performed monthly for each bank account
- encumbrance register, when such register or listing is not part of the appropriation register
- general journal containing the journal entries required to be performed to the various asset and liability accounts
- general ledger pursuant to the Technical Accounting Directive No. 3 promulgated by the State of New Jersey Division of Local Government Services in 1986
- trial balance listing each financial account in debit balance and credit balance format.

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<sup>4</sup>Municipalities and counties in New Jersey use a double-entry accounting system in debit and credit format. In general, assets have a debit balance and are increased by a debit entry and decreased by a credit entry. Liabilities have a credit balance and are increased by a credit entry and decreased by a debit entry. Fund Balance (Surplus) has a credit balance.

Each municipality and county must also have a completed and approved Official Budget Document, a properly prepared and filed Annual Financial Statement, Annual Debt Statement, and, of course, a Comprehensive Annual Financial Report (CAFR) or Annual Audit Report. As part of the locality's budget preparation process and internal control system, a comprehensive list of employees and their compensation should also be maintained. This list must reconcile with the budget salary and wages appropriation. A primary purpose of these documents is to properly record financial transactions and properly report on the finances of the municipality or county. An important goal of a financial accounting and reporting system is the ability to compare finances and financial position between entities. A comparison of basic municipal and county functions, such as police services, road maintenance costs, and fire services, is essential to comparing local government costs. This goal can only be met when every municipality and county maintains the same minimum number of financial records and classifies financial transactions in a similar account classification structure. Accordingly, there is a need for a uniform, yet flexible, chart of accounts to be incorporated into each locality's financial system. With a standardized chart of accounts in place, electronic filing of budgets and other financial documents can be facilitated. Another benefit of a FCOA is that it takes much of the guesswork out of entering transactions in official records, thereby making transaction processing a routine function.

### **III. FEATURES OF THE FLEXIBLE CHART OF ACCOUNTS (FCOA)**

The objective of the Flexible Chart of Accounts (FCOA) is to provide useful information concerning the financial resources and operations of municipalities and counties. The FCOA is used on a daily basis as part of the locality's financial system. It is more than a simple listing of budget accounts, rather it is a guide to classifying all financial transactions and journal entries. With this focus, the FCOA has been developed with the following features to assist the

practitioner.

A. Reliability - The account structure is of a high quality so that all financial transactions are readily classified. The user should refer to the account description and appendices in the FCOA for guidance when developing new accounts or classifying transactions or journal entries. All relevant standard accounts are included in the FCOA, while accounts unique to the municipality or county may be added.<sup>5</sup> A reliable chart of accounts is an important part of a quality internal control system because the proper classification of transactions and financial reporting facilitate the financial review and analysis process as well as financial statement preparation.

B. Ease of Use - The user of the FCOA will become familiar with the account number sequence and location of specific accounts in the account listing so that using the FCOA will be routine. It is envisioned that the user will memorize frequently used accounts. New accounts may be added and unused accounts deleted as need and experience dictate. Also, if a new account is required, the account description section of the FCOA can be referenced and the new account properly added.

When converting to the FCOA, the municipality should consult with their data processing coordinator, computer vendor, or other data processing professional to modify the pre-existing account structure as required. The conversion to the FCOA should be a relatively smooth process once the practitioner has read this manual, receives introductory training, and becomes familiar with the FCOA account structure.

C. Cost Effectiveness - The FCOA is adaptable to virtually all computerized and manual financial accounting systems. While in some cases the account code sequence may need to be

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<sup>5</sup>New asset and liability accounts should only be created if they are material to the balance sheet or financial results of the municipality or county. Also, the budget accounts are standardized, with some flexibility, requiring every municipality and county to use the applicable budget account codes included in the FCOA.

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changed from the pre-existing coding, the cost of the change should be relatively minor. The improved efficiency of uniform financial reporting and data reliability outweighs implementation costs, except possibly in the smallest municipalities.

D. Uniform Coding Sequence - An account code sequence of thirteen digits is used to identify the level of the financial account as follows:

<u>Digit</u>	<u>Level of Account</u>
XX	Fund (current, general capital, etc.)
XXX	General Ledger/Trial Balance Account (asset accounts, liability accounts, fund balance, etc.)
XX	Appropriation/NJCAFR – General Ledger and Budget Category (Budget Categories and Comprehensive Annual Financial Report account categories such as anticipated revenue)
XXX	Subsidiary Accounts for Revenue and Appropriation/Expenditure Reporting (miscellaneous revenues, budget expenditures including department appropriation, trust fund reserve accounts, etc.)
XXX	Detail Line Items (salaries and wages and other expenses budget categories). Due to the diverse needs of municipalities there will be a need for some municipalities and counties to design their own unique coding sequence. As such the accounts recommended in this manual may be modified locally.

Sufficient gaps exist in the account coding sequence of the FCOA to allow for additional accounts. However, with the exception of line item accounts, represented by the last three digits of the account code, the additional accounts must be approved by the Division of Local Government Services. An optional three digit supplemental code, following the subsidiary code, is allowed for further breakdown of budget categories.

The account code is a series of thirteen numbers, for example: 01-201-25-240-011 represents the current year police department salaries and wages appropriation account. The account code may be viewed in two distinct ways. First, the accounting aspect of the account code, identified by the first five digits, includes the fund and general ledger account (XX-XXX).



Second, the subsidiary or budgetary aspect of the account code which includes the general budget category (CAFR), department/division, and line item codes are identified by the last eight digits (XX-XXX-XXX). By viewing the account in these two ways, working with the code is readily accomplished. The county FCOA uses the thirteen digit municipal code along with the three digit supplemental code (county agency code) (xx-xxx-xx-xxx.XXX-xxx).

\* \* \* \* \*

A word of caution to the reader is in order. When first working with the FCOA, this entire manual, including the appendices, should be read in their entirety. By doing this the reader will have a better understanding of the FCOA flow.

#### IV. THE FLEXIBLE CHART OF ACCOUNTS (FCOA)

##### A. Introduction

A chart of accounts must be flexible, allowing for accounts to be created or deleted as conditions require. Localities in New Jersey have a Current Fund and, many times, one or more Utility Operating Funds which utilize a standard balance sheet reporting system of assets, liabilities, and fund balance. Also, the reserve for receivables and other assets account is required in both types of funds.<sup>6</sup> While other funds, such as the General Capital Fund, have an asset and liability arrangement of accounts, the traditional fund balance account and reserve for receivables do not exist. The FCOA also includes a subsidiary revenue account section, a subsidiary budget

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<sup>6</sup>It is important to note that Utility Operating Funds do not have interfund receivable accounts included in the reserve for receivables account.

appropriation expenditure section<sup>7</sup>, and a capital improvement authorization subsidiary section.

## B. Budget Categories

Municipalities and counties in New Jersey adopt an annual budget based on categories used by the locality to deliver services and meet their legal requirements.<sup>8</sup> Municipalities arrange their budgets in many distinctly different ways due to variations in form of government, size of the locality, and other distinguishing factors. For example, some municipalities have a fleet service center (maintenance garage) while others contract the service and allocate expenditures to specific using departments. In order to provide a uniform reporting system of municipal expenditures, the FCOA includes a standardized budget expenditure section that identifies each primary municipal and county service function. Most municipalities and counties typically have a police department, a public works department, a clerk's office, and acquire legal and audit services. These common functions, as well as all other functions used on a widespread basis, are included in the FCOA. For example, the budget category of general administration is used to record expenditures related to the governing body, the administrator's or manager's office, as well as other general administrative functions. Within this framework, a municipality continues to have the flexibility of including unique budget categories in both the official budget and the FCOA. However, localities must adhere to the guidelines for allocating certain expenses outlined in Section D.

Municipalities and counties are required to enter the two digit general budget code (NJCAFR code) and the three digit subsidiary code identifying the uniform budget account into the official budget form promulgated and distributed by the State of New Jersey, Division of Local

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<sup>7</sup>For a thorough explanation of municipal accounts, financial procedures, and the Comprehensive Annual Financial Report (CAFR), reference should be made to Governmental Accounting, Auditing, and Financial Reporting, GFOA, Chicago, Illinois. May 1994.

<sup>8</sup>An example of a legally required budget appropriation is the Reserve for Uncollected Taxes. This important budget account appropriates funds to ensure that municipalities have sufficient tax resources to pay legally required school and county taxes as well as municipal obligations.

Government Services. For example, this allows for standardized comparison of municipal and county budgets. The appropriations included on the official budget form and the local appropriation subsidiary ledger will continue to be divided between salaries and wages and other expenses. The coding is accomplished by inserting on the official budget a one (1) for salaries and wages or (2) for other expenses (non-S&W accounts) immediately following the budget code.

The following list of budget categories represent appropriation and cost categories included in the Comprehensive Annual Financial Report (CAFR) model developed by the Government Finance Officers Association (GFOA) as well as budget categories commonly used by counties and municipalities in the State of New Jersey. It is important to recognize that these categories are functional categories of expenditures as opposed to department or agency categories, although in most localities they tend to be similar. These accounts are considered the New Jersey Comprehensive Annual Financial Report (NJCAFR) budget categories within the Flexible Chart of Accounts (FCOA).

- **General Government**                      General government functions include expenses required for the legislative branch of government such as the council, clerk's office, and advertising. It also includes the expenses required for the administrative and executive function such as the mayor's office, administrator/manager's office, finance department, legal services, human services and engineering.
  
- **Land Use Administration**              Land use administration includes expenses related to the planning board and local zoning board of adjustment including zoning administration functions.
  
- **Code Enforcement and Administration**              This category is used to account for all local code enforcement activities including expenses related to administering the State of New Jersey Uniform Construction Code. It also includes those expenses relating to local code enforcement services, such as housing inspection services.
  
- **Insurance**                                      Insurance functions include general liability, medical and life insurance as well as other forms of liability insurance purchased or self-funded by the municipality.

·	<b>Public Safety</b>	Public safety includes expenses required for the protection of life and property. This includes traditional law enforcement and fire protection and suppression services.
·	<b>Public Works</b>	The public works function includes traditional DPW categories such as street maintenance, solid waste collection, and buildings and grounds.
·	<b>Health and Human Services</b>	Health and human services includes expenses related to the general administration of health activities including sanitation inspections, disease monitoring, vital statistics retention, etc. It also includes the expenses associated with human services functions such as administration of public assistance funds and day care expenses including contributions to day care facilities.
·	<b>Parks and Recreation</b>	Parks and recreation includes park maintenance and general park programs operated by the municipality or county. It also includes traditional recreation services, such as youth sports programs and senior citizen activities.
·	<b>Education (Including Library)</b>	Some municipalities and counties support education programs through their budget. These expenditures are allocated here.
·	<b>Other Common Operating Functions</b>	Municipalities budget for services unique to their locality as well as for minor items not generally included in the other standardized accounts. These budgets are included here and are sometimes referred to as unclassified expenses.
·	<b>Utility Expenses and Bulk Purchases</b>	Typical utility expenses, electricity, telephone, etc., and bulk purchases such as gasoline, are allocated here.
·	<b>Solid Waste Disposal Costs</b>	The landfill fees and transportation costs to the landfill for final disposal of garbage, trash, and recyclables. Solid waste collection is reported in the public works budget category.
·	<b>Contingent</b>	This category is used to account for expenses where no other category is applicable.
·	<b>Statutory Expenditures</b>	Statutory expenditures include invoices due to the state pension system and federal social security system.
·	<b>Judgements</b>	The sum paid as a result of the adverse outcome of litigation against the municipality or county.
·	<b>Private Contributions</b>	Municipalities occasionally receive revenue from hospitals, endowments, and/or corporations. These revenues must be

offset by appropriations.

- Federal and State Grants Federal and state governments provide grants that must be used for a specific purpose.
- Interlocal Services Agreements Municipalities and counties may opt to share services or enter into a cooperative expense arrangement so as to reduce costs.
- Municipal/County Court This includes all direct expenses relating to the operation of the court.
- Capital Improvements Capital improvements include those capital improvements that are appropriated in the Current Fund as well as appropriations for down payments on improvements.
- Municipal Debt Service Debt service includes the payment of principal and interest on notes, bonds, as well as federal and state loans.
- Deferred Charges Deferred charges are expenses, or legally required appropriations, that must be budgeted for in future years. All emergency appropriations are considered deferred charges.
- Type I School District Debt Service Pursuant to NJSA 18A: 1-et seq. some municipalities operate a Type I school district. As such, school debt is made part of the municipal General Capital Fund and debt service is annually budgeted in the current budget.
- Reserve for Uncollected Taxes This is an appropriation required by statute to ensure sufficient cash flow to cover the cash flow requirements of the school district, county, and municipal obligations.

### C. Summary of the County FCOA

The county budget or NJCAFR code is used to identify common budget categories. The subsidiary account represents the specific appropriation category, similar to municipalities. However, the county FCOA account code includes sixteen digits. A three digit agency code is added following the subsidiary code to facilitate coding of county agencies (divisions, offices, etc.). For example, a county may operate a correctional facility or hospital or other large facility. These facilities typically have a large appropriation with many sub-categories, hence the need for

the additional digits to accommodate the individual needs of the counties. In addition to the standard chart of accounts, additional NJCAFR and subsidiary (appropriation) accounts have been developed unique to counties (see Section IV F.).

#### D. Allocation of Certain Revenue and Expense Items

##### **1. Utility Expenses and Legal Services**

Municipalities and counties incur certain general expenses, sometimes referred to as overhead expenses, which are recorded in different ways from locality to locality. Two such expense categories are legal services and utility expenses (electricity, water, etc.). How these expenses are allocated within the financial system and hence the chart of accounts requires a judgement as to the placement of the expense category within the FCOA. For example, the issue of whether or not utility expenses are a functional category, to be accounted for in a separate and distinct group of accounts, or are better allocated to a service expense category – such as police - must be answered to provide a uniform basis to compare expenses. After a thorough review, the direction of the FCOA is to include utility and legal expenses as separate and distinct NJCAFR categories with certain specific exceptions relating to legal costs. Accordingly, utility and bulk purchases are grouped into a NJCAFR category (account number 31) which includes electricity, street lighting, telephone expenses, water, gas, fuel oil, telecommunications costs, sewerage processing, and gasoline. Certain other costs may be included at the discretion of the locality with the prior approval of DLGS.

Legal services are allocated to a specific appropriation/expense category within the general administration NJCAFR category (account number 20-155). All general municipal/county attorney charges should be applied to this category (FCOA account number 01-201-20-155-XXX). This includes the cost of litigation and special litigation but excludes expenses associated with the labor attorney (if any) and the planning, health and zoning board attorneys which must be allocated

to the respective individual appropriation. In the case of the labor attorney, the costs incurred are to be allocated to the human resources appropriation category (FCOA account number 01-201-20-105-XXX).

## **2. Insurance Expenses**

Insurance expenses are identified by the unique NJCAFR code number 23. Within the insurance category, four forms of insurance are identified. They are liability (including fidelity bonds), workers compensation, employee (health/group), and unemployment insurance. When a municipality makes an appropriation to a self-insurance trust fund, or a joint insurance fund, the insurance functional category identifying the form of insurance must be used. However, the self-insurance fund or joint insurance fund should be inserted in parenthesis directly below the insurance appropriation on the official budget form.

## **3. Other Common Operating Functions**

This NJCAFR category (account number 30) includes up to twenty appropriation accounts unique to a municipality. Three such accounts are pre-coded; Prior Years Bills 01-201-30-410-XXX; Accumulated Leave Compensation 01-201-30-415-XXX; and Celebration of Public Events 01-201-30-420-XXX. Other unique areas of expense may be included in this NJCAFR category with the prior approval of DLGS. It is important to note that this account is not intended to be a miscellaneous appropriation category. Every effort must be made to identify the proper expense/appropriation account within the FCOA.

## **4. Interlocal Services Agreements (ILSA)**

Shared services, provided through cooperative efforts between municipalities, are an important method used to reduce costs and take advantage of resources financed by two or more localities. The appropriation and expenses for such services must be included within the budget category (NJCAFR category) identifying interlocal services agreements and the subsidiary

appropriation representing the functional agency (e.g., police, 911 dispatch, etc.), using the service. As an example, police dispatch services must be applied to budget account code 01-201-42-250-XXX when these services are provided through such an agreement. When a municipality receives payment under an interlocal services agreement(s), it must be coded as a unique anticipated revenue item. For example, anticipated revenue for police dispatch services must be coded to account number 01-192-11-250-XXX.

The unique budget subsidiary account representing the ILSA and the unique revenue are used to account for these transactions.

### 5. Federal and State Grants

Grants received by localities must be included as both an anticipated revenue item and an appropriation. The anticipated revenue item is to be coded as part of the NJCAFR section identified as the anticipated revenue section of the FCOA. The sum of the revenue must be off-set by an appropriation of the same sum together with any matching appropriation requirements. Separate and unique NJCAFR (budget and revenue) account codes have been developed to facilitate the recording of grants according to the using agency responsible for the administration of the grant. The following is an example of the coding of federal and state grants, for anticipated revenue and appropriation.

<u>GRANT TITLE</u>	<u>ANTICIPATED REVENUE</u>	<u>APPROPRIATION</u>
COPS FAST	01-192-10-700-XXX	01-201-41-700-XXX
COPS MORE	01-192-10-705-XXX	01-201-41-705-XXX
Drunk Driving Enforcement	01-192-10-710-XXX	01-201-41-710-XXX
Justice Department Law Enforcement Fund	01-192-10-715-XXX	01-201-41-715-XXX
Public Health Priority	01-192-10-720-XXX	01-201-41-720-XXX



Clean Communities	01-192-10-725-XXX	01-201-41-725-XXX
NJDOT Trust Fund	01-192-10-800-XXX	01-201-41-800-XXX

E. The Flexible Chart of Accounts

The following is the Flexible Chart of Accounts recommended for use by municipalities and counties in New Jersey. It is a guide to be used by the municipal finance department when establishing the books and records as each year begins. The thirteen digit account code is used to identify all accounts included in the financial records of the locality. The first and second digits represent the fund. The third through fifth digits represent the General Ledger (or Trial Balance) account. The sixth and seventh digit represents the NJCAFR budget category. The eighth through tenth digits represent the subsidiary account. The eleventh through thirteenth digits represent the line-item. To accommodate the special needs of large jurisdictions (or jurisdictions with unique requirements), a supplemental account series may be added to the subsidiary code using a decimal and up to three digits. These supplemental codes are further described in Section V.B. Reference should also be made to the detailed account listings in the appendices for a complete picture of the account coding structure. Counties may utilize the supplemental code of three digits immediately following the subsidiary (appropriation) category code to facilitate detailed coding of their operations. It is also important to keep in mind that the subsidiary account numbers may be duplicated. The subsidiary account is a breakdown or detail of the NJCAFR and, as such, may be considered a five digit account code. The NJCAFR and subsidiary codes are separate here for ease of presentation and understanding. Immediately following the subsidiary (appropriation) code a "1" representing salaries and wagers or a "2" representing other expenses (non-salaries and wages) must be inserted on the official budget form. This label may or may not be included as part of the localities internal FCOA.

## 1. FCOA Account Master Listing in Numerical Sequence

### Fund

The following are the account codes used to identify each fund.

<u>Account Title</u>	<u>Number (XX)</u>
Current Fund	01
Federal and State Grants Fund	02
Trust Funds - to be used by Municipalities and Counties with a small number of Trust Funds	03
General Capital Fund	04
Operating Funds:	
Utility Operating Fund	
Water Operating Fund	05
Sewer Operating Fund	07
Water and Sewer Operating Fund	09
Utility Capital Fund	
Water Capital Fund	06
Other (sewer, water & sewer, electric)	08
Utility Assessment Fund	10
Assessment Trust Fund	11
Other Trust Funds (Trust Other, Animal Control, Self Insurance, Payroll, Unemployment Insurance, Community Development, Developers Escrow, Public Assistance, etc.)	12-25
Reserved for future use or special requirements including additional utility funds	26-99

### **General Ledger/Trial Balance Accounts**

The following are the account codes used to identify the general ledger and trial balance accounts, including revenue/income accounts. These accounts are listed in numerical sequence.

<b><u>Account Title</u></b>	<b><u>Number (xx-XXX)</u></b>
<b>General Ledger Accounts - Assets</b>	100-199
Cash	101
Investments	102
Petty Cash	103
Due from/to State of NJ Senior Citizen and Veterans Deduction	104
Other Assets (not offset by the Reserve for Receivables)	105
Taxes Receivable - 20XX	106 - 112
Tax Title Liens Receivable	113
Property Acquired for Taxes (foreclosed property)	114
Prepaid School Taxes	116
Other Accounts Receivable (Including Utility Consumer Accounts Receivable)	117 - 147
Assessments Receivable	148
Fixed Capital	150
Fixed Capital - Authorized and Uncompleted	151
Interfund Accounts Receivable	160-169
Deferred Charges	180
Overexpended Current Year Appropriations	181
Overexpended Appropriation Reserves	182
Expenditure without Appropriation	183
Emergency Appropriation - One Year	184
Emergency Appropriation - Three Years	185

Emergency Appropriation - Five Years	186
Cash Deficit	188
Amount to be Raised through Taxation	190
Anticipated Revenues	192
Receipts from Delinquent Taxes	193
Unanticipated Revenues	194
Assessment Liens	195
Prospective Assessments	196
Deferred Charges - Future Taxation Unfunded (Capital)	197
Deferred Charges - Future Taxation Funded (Capital)	198
Miscellaneous Other Assets or Unique Deferred Charges	199
<b>General Ledger Accounts - Liabilities</b>	<b>200-399</b>
<b>Current Appropriations - Budget Accounts</b>	<b>201</b>
Reserve for Encumbrances	202
<b>Appropriation Reserves</b>	<b>203</b>
Accounts/Contracts Payable	204
Tax Overpayments	205
Regional School Taxes Payable	206
School Taxes Payable	207
County Taxes Payable	208
Due to County for Added and Omitted Taxes	209
Special District Taxes Payable	210
County Open Space Tax	211
Prepaid Taxes	212

Appropriated Reserves - Federal and State Grants	213
Unappropriated Reserves - Federal and State Grants	214
Capital Improvement Authorizations (Funded and Unfunded)	215
Utility Fund Capital Improvement Authorizations (Funded and Unfunded)	216
Serial Bonds Payable	217
School Bonds Payable	218
Bond Anticipation Notes Payable	219
Capital Improvement Fund	225
Capital Reserves	226
Accrued Interest on Bonds	240
Accrued Interest on Notes	241
Interfund Accounts Payable	260-269
Reserve for Tax Appeals	275
Reserve for Revaluation Expenses	280
Reserve for Sale of Municipal Assets	281
Reserve for Sale of Municipal Assets - Contract/ Mortgage Sales	282
Reserve for Assessments and Liens	283
Reserve for Amortization	284
Reserve for Deferred Amortization	285
Other Reserves or Liability Accounts	286-299
Reserve for Receivables and Other Assets	300
Fund Balance	400

Budget Operations	401
Estimated Proceeds Bonds and Notes Authorized and Unissued	405
Bonds and Notes Authorized and Unissued	406

*Please Note: Where gaps exist in the coding sequence, the municipality or county may use the blank code for their specific requirements subject to the approval of the Division of Local Government Services.*

**NJCAFR and Budget Category**

The following are the account codes used to identify general categories of financial operations, such as appropriation categories. Each general ledger account is also identified using a two digit NJCAFR account code.

<b><u>Account Title</u></b>	<b><u>Number (xx-xxx-XX)</u></b>
Cash	01
Investments	02
Assets not off-set by the Reserve for Receivables	03
Assets off-set by the Reserve for Receivables	04
Interfund Accounts	05
Deferred Charges/Emergency Appropriations (General Ledger Accounts)	06
Amount to be Raised through Taxation	07
Anticipated Revenues Section:	
Local Revenues	08
State Aid (Non-Grant) Revenues	09
Federal and State Grants	10
Interlocal Services Revenues (ILSA)	11
Private Revenues – Off-set by Appropriation	12
Delinquent Taxes (Anticipated)	15

*Please Note: Federal and State Grants and Interlocal Services Agreement anticipated revenues must be off-set by an appropriation using NJCAFR account number 41 and 42. When accounting for ILSA's the subsidiary (appropriation) code shall be that of the using agency. For example, a police department interlocal service agreements will have the account number 01-192-11-240-XXX to identify the revenue and 01-201-42-240-XXX to identify the appropriation.*

Unanticipated Revenue	16
Miscellaneous Other Assets/Revenue Categories	17-18
* * * * *	
<b><i>NJCAFR Budget Codes to be inserted on the official State Budget Form:</i></b>	
Urban Enterprise Zone (where applicable)	19
General Government	20
Land Use Administration	21
Code Enforcement and Administration	22
Insurance	23
<i>Reserved for Future Use</i>	24
Public Safety	25
Public Works	26
Health and Human Services	27
Parks and Recreation	28
Education (Including Library Services)	29
Other Common Operating Functions	30
Utility Expenses and Bulk Purchases	31
Solid Waste Disposal Costs	32
<i>Reserved for Future Use</i>	33 - 34
Contingent	35
Statutory Expenses	36
Judgements	37
<i>Reserved for Future Use</i>	38 - 39
Private Revenues Offset by Appropriations	40

Federal and State Grants	41
Interlocal Services Agreements (ILSA)	42
Municipal Court	43
Capital Improvements (Includes Direct Funding of Capital Items or Projects)	44
Municipal Debt Service	45
Deferred Charges	46
<i>Reserved for Future Use</i>	47
Type I School District Debt Service	48
<i>Left Blank Intentionally</i>	49
Reserve for Uncollected Taxes	50
* * * * *	
Other Liability Accounts	55
Trust Fund Reserve or Liability Accounts	56
Reserve for Receivables and Other Assets	60
Fund Balance	65
Budget Operations	66
For Use at the Locality's Discretion	67-98
Capital and Utility Capital Fund Memo Accounts	99

**Subsidiary Accounts**

<b><u>Account Title</u></b>	<b><u>Account Number (Range) (XX-XXX-XX-XXX)</u></b>
Unique Asset or Liability (Including Cash and Reserve) Accounts	001-099
Anticipated Revenues	100-249
State Aid Revenue	200-249



Private Contributions (Including Anticipated Revenues and Appropriations)	700-869
Federal and State Grants	700-899
Receipts from Delinquent Taxes	499
Utility Operating Fund	500-549
Utility Capital Fund (Improvement Authorizations)	550-599
Unanticipated Revenue	600-699
Budget Appropriation Accounts (Includes Private Contributions and Federal/State Grants) (See FCOA Description Section IV E.)	100-999
General Capital Fund (Improvement Authorizations)	800-999

**Supplemental Account/County Agency Codes**

**Account Number (Range) (XX-XXX-XX-XXX-XXX-XXX)**

*To be used as a County Agency Code or a sort code which further details the budget categories (NJCAFR, code).*

**Line Items - Object of Expenditure**

**Account Title**

**Account Number (Range) (XX-XXX-XX-XXX-XXX)**

Assets (Including Cash)	001-009
Budget Expenditure Detail	010-299
Federal and State Grant	300-499
Utility Operating Fund Object of Expenditure	500-549
Utility Capital Fund Line Items (Improvement Authorization and Reserves)	550-599
Miscellaneous (to be used at Locality's Discretion)	600-799
Trust Fund - Reserve or Other Required Trust Account	800-899

## 2. FCOA Account Descriptions and General Guidelines

<u>Code</u>	<u>Account Title</u>	<u>Description</u>
01-XXX-XX-XXX-XXX	<b>CURRENT FUND</b>	The current fund accounts for general government activities. It is similar to the General Fund identified by the Government Accounting Standards Board. Included in the Current Fund is the annual operating budget accounts.
01-100-XX-XXX-XXX	<b>ASSETS</b>	Assets are tangible property of value including cash, other legal securities, and real property. Receivables are considered assets because they may be converted into cash at the time when payment is received.
01-101-01-XXX-XXX	Cash <sup>9</sup>	Cash includes currency, checks, certificates of deposit, deposits with the New Jersey Cash Management Fund (NJCMF), and other legal investments made in conformance with the Local Fiscal Affairs Law, NJSA 40A:5-1 et seq. This account also includes cash or coin held in a change fund.
01-102-02-XXX-XXX	Investments	Investments, including those identified above as cash, may be included here as well as taxable investments.
01-103-01-XXX-XXX	Petty Cash	Petty cash includes cash set aside to pay for very

<sup>9</sup> It is important to keep in mind the change in account balances as cash is received and disbursed. The following is an example of the debits and credits of cash transactions.

<u>Cash Receipts (example):</u>		<u>Debit</u>	<u>Credit</u>
01-101-01-XXX-XXX	Cash	\$1,000,000	
01-108-02-XXX-XXX	Current Taxes Receivable		\$600,000
01-106-04-XXX-XXX	Delinquent Taxes Receivable		100,000
01-192-08-XXX-XXX	Miscellaneous Revenue Anticipated		200,000*
01-194-09-XXX-XXX	Unanticipated Revenue		100,000

*To Record Cash Receipts for the Month of June*

<u>*Subsidiary:</u>			
01-192-08-110-XXX	Municipal Court Fines		\$ 20,000
01-192-08-111-XXX	Parking Meter Fees		60,000
01-192-08-112-XXX	Interest and Cost on Taxes		40,000
01-192-08-113-XXX	Interest on Investments		80,000

<u>Cash Disbursements (example):</u>			
01-101-01-XXX-XXX	Cash		\$2,000,000
01-201-XX-XXX-XXX	Appropriations*	\$ 800,000	
01-203-XX-XXX-XXX	Appropriation Reserves	100,000	
01-207-XX-XXX-XXX	School Taxes Payable	1,050,000	
01-205-55-XXX-XXX	Tax Overpayments	50,000	

*To Record Cash Disbursed for the Month of June*

\* This account should be reconciled to the appropriation subsidiary journal on a monthly basis.

small obligations, less than \$10, or in some instances to make change.

01-104-03-XXX-XXX	Due from State of New Jersey Senior Citizen and Veterans Deductions	The sum due on account from the State of New Jersey for allowable senior citizen and veterans deductions which were not paid in cash in the next preceding year. <sup>10</sup>
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01-105-03-XXX-XXX	Other Assets not offset by the Reserve for Receivables
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**Receivables and Other Assets Offset by the Reserve for Receivables Account**

01-106-04-XXX-XXX	Taxes Receivable - 20XX	Delinquent taxes represent the sum of taxes uncollected and unpaid after the due date has passed. The total sum of outstanding taxes is grouped by the year of the tax levy.
01-107-04-XXX-XXX	Taxes Receivable - 20XX	

01-108-04-XXX-XXX	Taxes Receivable - 20XX	Current taxes represent the sum of taxes unpaid and uncollected that are levied and billed within the current year. The initial billing sum must be reconciled to the tax duplicate. After the tax year has passed, the tax account is placed in delinquent status and is considered delinquent taxes receivable.
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01-113-04-XXX-XXX	Tax Title Liens Receivable	Where a delinquent tax account remains open in the next succeeding year, the municipality may make a legal claim to the property by filing a tax title lien. Included in this account are delinquent taxes, penalties, and interest, as well as the cost of the tax sale.
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01-114-04-XXX-XXX	Property Acquired for Taxes (Foreclosed Property)	When a municipality forecloses on a property, it becomes an asset of the municipality. The assessed value of the property is the sum included in this account.
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01-116-04-XXX-XXX	Prepaid School Taxes	A municipality may prepay school taxes. In this event, this asset account is established.
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01-117-04-XXX-XXX	Other Accounts Receivable (Including Utility Consumer Accounts Receivable)	Amounts owed on open accounts from individuals, businesses, and others. Although tax and utility billing are accounts receivable, they must be reported separately. Utility Consumer Accounts Receivable is the sum of utility user charges unpaid and uncollected after the date has passed. The total sum is grouped by the year of the utility levy billing. (The utility name should be inserted by the individual municipality.) This account is to be used in the Current Fund only when utility charges are made part of the Current Fund and not a Utility Fund.
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01-160-05-XXX-XXX	<b>INTERFUND RECEIVABLES</b>	Interfund Receivables are sums owed to the Current Fund by a separate, legally created fund of the municipality. Accounts may be added as needed.
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<sup>10</sup>This account may also be a liability account when a municipality owes the State of New Jersey funds.

The following are examples of Interfund Receivables. Each municipality will have their own unique accounts. When recording interfund transactions care must be taken to ensure that the sum of the interfund receivables agrees with the sum of the interfund payable in the respective funds.

01-161-05-XXX-XXX	Interfund Receivable - General Capital	
01-163-05-XXX-XXX	Interfund Receivable - Self Insurance Trust	
01-164-05-XXX-XXX	Interfund Receivable - Other Trust	
01-165-05-XXX-XXX	Interfund Receivable - Animal Control Trust	
01-166-05-XXX-XXX	Interfund Receivable - Neighborhood Preservation	
01-168-05-XXX-XXX	Interfund Receivable - Payroll Trust	
01-169-05-XXX-XXX	Interfund Receivable - Public Assistance	
01-180-06-XXX-XXX	<b>DEFERRED CHARGES</b>	Deferred charges are expenses or legally required appropriations which are deferred to subsequent years. Note: these are balance sheet items.
01-181-06-XXX-XXX	Overexpended Current Year Appropriations	When a current year appropriation is overspent, a deferred charge may be inserted into the next succeeding year's budget. This sum is included in the Budget Cap of the subsequent year pursuant to NJSA 40A:4-45.1.
01-182-06-XXX-XXX	Overexpended Appropriation Reserves	When a reserve appropriation is overspent the sum must be included in the next succeeding year's budget.
01-183-06-XXX-XXX	Expenditure without Appropriation	When an expenditure is made without an appropriation, the sum must be included in the next succeeding year's budget.
01-184-06-XXX-XXX	Emergency Appropriation One Year	Subsequent to the adoption of the annual budget, a municipality may adopt an emergency appropriation to cover an unforeseen expenditure pursuant to NJSA 40A:4-46. Sometimes these appropriations are referred to as regular or operating emergency appropriations.
01-185-06-XXX-XXX	Emergency Authorizations Three Years	A municipality may adopt a special emergency appropriation to cover the cost of expenses to repair roads, streets, or bridges damaged by snow, ice, frost, or flood pursuant to NJSA 40A:4-55.1. The sum of the appropriation is financed over a three year period by inclusion of at least one-third of the appropriation in each of the three next succeeding years' budgets.
01-186-06-XXX-XXX	Emergency Authorizations Five Years	A municipality may adopt a special emergency appropriation to carry out several special projects including preparation of a revaluation and preparation of an approved tax map. This is done pursuant to NJSA 40A:4-53. At least one-fifth of the appropriation must be included in each of the next five succeeding year's budgets.
01-188-06-XXX-XXX	Cash Deficit	When a municipality spends more than it receives in any one year, a cash deficit occurs. This sum must be included in the next years budget, and as

such is a deficit charge.

01-190-07-XXX-XXX	Amount to be Raised through Taxation	This is the income account representing the current year's total tax levy. It is the collateral account to the reserve for receivables and other assets account (taxes receivable portion) when tax collections are received. It is closed at year's end to budget operations.
01-192-08-500-XXX (699)	<b>ANTICIPATED REVENUE</b>	This is the general ledger income, or holding, account supported by the anticipated revenue subsidiary ledger. It is used to account for revenues and is closed at year's end to budget operations.
01-194-09-XXX-XXX	<b>UNANTICIPATED REVENUE</b>	Municipalities collect revenues from numerous sources, many of which are non-recurring and are not anticipated in the municipal budget.
01-193-15-XXX-XXX	<b>RECEIPTS FROM DELINQUENT TAXES</b>	This is the general ledger income, or holding, account used to record anticipated budget revenue from delinquent taxes.
* * * * *		
01-200-XX-XXX-XXX	<b>LIABILITIES</b>	Liabilities are claims on assets. They are amounts owed to individuals or other entities by the municipality. They are also considered monetary obligations of the Current Fund.
01-201-20-XXX-XXX (45)	Current Appropriations <sup>11</sup>	The legally adopted annual budget, made pursuant to NJS A 40A:4-1 et seq., of the municipality and its activity is recorded here. As a general ledger account, this account is used to verify the balance in the appropriation subsidiary ledger. The annual budget is divided into twenty-two functional categories and each category has a group of subsidiary accounts and line item accounts.
01-202-55-XXX-XXX	Reserve for Encumbrances	Encumbrances are obligations which have been

<sup>11</sup>It is important to keep in mind the entry when establishing the adopted budget. The following example may be used for guidance.

<u>Account</u>	<u>Debit</u>	<u>Credit</u>
01-192-08-101-XXX    Surplus Anticipated	\$1,000,000	
01-192-08-XXX-XXX    Miscellaneous Revenue Anticipated	4,000,000	
01-190-07-XXX-XXX    Amount to be Raised Through Taxation	5,000,000	
01-201-XX-XXX-XXX    Current Appropriation		\$10,000,000
<i>To Record The Budget As Adopted</i>		

Also, the following entries are used when recording the tax levy and tax billing.

01-190-07-XXX-XXX    Amount to be Raised Through Taxation	\$20,000,000	
01-207-55-XXX-XXX    School Taxes Payable		\$15,000,000
01-208-55-XXX-XXX    County Taxes Payable		5,000,000
<i>To Record the School and County Tax Levy</i>		
01-108-02-XXX-XXX    Current Taxes Receivable	\$25,020,000	
01-300-60-XXX-XXX    Reserve for Current Taxes Receivable		\$25,020,000
<i>To Record The Sum of Taxes Billed</i>		

incurred but not paid. The aggregate sum of the encumbrances are recorded here.

01-203-20-XXX-XXX (45)	Appropriation Reserves	When the current year appropriation lapses due to the end of year close, the appropriations become reserved for one full year. Upon completion of the reserve year, this account is closed to operations. A subsidiary ledger must also be maintained for this account.
01-204-55-XXX-XXX	Accounts Payable	Municipalities and counties may owe a person or other entity a sum on account. This account may be established only after properly charging a budget appropriation. In many cases this account is used when obligations exist after the close of the appropriation reserves.
01-205-55-XXX-XXX	Tax Overpayments	When a taxpayer overpays their taxes it becomes an obligation of the municipality to repay the excess.
01-207-55-XXX-XXX	School Taxes Payable	The sum of the unpaid school levy is recorded here.
01-208-55-XXX-XXX	County Taxes Payable	The sum of unpaid taxes due and payable to the county is recorded here.
01-209-55-XXX-XXX	Due To County for Added and Omitted Taxes	The sum of unpaid taxes due and payable to the county for their share of the added and omitted tax levy and billing is recorded here.
01-210-55-XXX-XXX	Special District Taxes Payable	Some municipalities raise taxes for fire, garbage, or other special districts. The sum payable to these districts are recorded here.
01-212-55-XXX-XXX	Prepaid Taxes	Sometimes taxpayers remit payment for the next year's taxes in the prior year. This account is used to record such payments.
01-260-05-XXX-XXX	<b>INTERFUND ACCOUNTS PAYABLE</b>	The sum(s) owed by the Current Fund to other separate, legally created funds. This sum is considered a cash liability because the fund that is due cash to cover the prior outlay of cash on behalf of the Current Fund. Accounts may be added as needed.

The following are examples of interfund accounts. Each municipality will have their own unique accounts.

01-261-05-XXX-XXX	Interfund Payable - General Capital
01-262-05-XXX-XXX	Interfund Payable - Assessment Trust
01-263-05-XXX-XXX	Interfund Payable - Self Insurance Trust
01-264-05-XXX-XXX	Interfund Payable - Other Trust
01-265-05-XXX-XXX	Interfund Payable - Animal Control Trust
01-267-05-XXX-XXX	Interfund Payable - Payroll Trust
01-268-05-XXX-XXX	Interfund Payable - Public Assistance

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01-275-55-XXX-XXX	Reserve for Tax Appeals	Property owners may appeal their tax assessments first to the respective County Board of Taxation and then to the State Tax Court. The successful appellant typically receives a refund of taxes. The sum of taxes projected to be refunded should be reserved using this account.
01-280-55-XXX-XXX	Reserve for Revaluation Expenses	When a municipality performs a revaluation of real property, a five-year emergency appropriation is typically adopted. The appropriation is then reserved allowing for expenses to be charged to this account.
01-281-55-XXX-XXX	Reserve for Sale of Municipal Assets	When a municipality sells any tangible assets such as real property, the cash proceeds are typically reserved. The sum in this account may then be anticipated as revenue and appropriated for a non-recurring expense.
01-282-55-XXX-XXX	Reserve for Sale of Municipal Assets/ Contract/Mortgage Sales	
01-300-60-XXX-XXX	<b>RESERVE FOR RECEIVABLES AND OTHER ASSETS</b>	This account is used to reserve non-cash assets, with the exception of deferred charges and certain other unrestricted assets. This account prevents such non-cash assets from being included in the fund balance.
01-400-65-XXX-XXX	<b>FUND BALANCE</b>	The sum included in fund balance represents the excess of non-reserved assets over liabilities. This is commonly referred to as the surplus of the municipality or county.
01-401-66-XXX-XXX	<b>BUDGET OPERATIONS<sup>12</sup></b>	This is a holding account where the balance in various accounts that are closed at year's end to Fund Balance are accumulated. This account is then reviewed for accuracy by the CFO and closed to Fund Balance (Surplus).

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**SUBSIDIARY LEVEL**

The following accounts are coded using the eighth through tenth digits of the account code. The subsidiary accounts include budget transactions processed by municipalities and counties.

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<sup>12</sup>It is important to keep in mind the closing entries. Various accounts are closed to operations which in turn is closed to surplus. The following example may be used for guidance.

<u>Account</u>		<u>Debit</u>	<u>Credit</u>
01-190-07-XXX-XXX	Amount to be Raised Through Taxation	\$200,000	
01-192-08-XXX-XXX	Miscellaneous Revenue Anticipated	600,000	
01-194-16-XXX-XXX	Unanticipated Revenue	100,000	
01-203-XX-XXX-XXX	Appropriation Reserves (balance in account)	200,000	
01-401-66-XXX-XXX	Budget Operations		\$1,100,000

*To close budget income and expense accounts to operations.*

*Please Note: Other accounts, such as interfund account changes, may also affect operations.*

01-192-08-XXX-XXX  
(11)

## ANTICIPATED REVENUES

Municipalities and counties anticipate revenue received from various sources to finance their annual budget. These are non-tax sources of funds that are virtually guaranteed to be paid. If the municipality is unsure as to the receipt of funds from a given source in any one year, then it should not be anticipated as revenue. This account includes the categories of local revenue, state aid, federal and state grants and interlocal services agreements. The subsidiary account code which identifies the grant is to be used for the appropriation in the Current Fund Budget as well as the appropriation reserve in the Federal and State Grants Fund. This is a general ledger income, or holding account, which is closed to budget operations at the close of the year.

The following are representative examples of anticipated revenue accounts. Each municipality will have their own unique requirements.

01-192-08-100-XXX (249)	Anticipated Revenue - Local Revenue	Revenues generated locally are recorded here.
01-192-08-101-XXX	Anticipated Surplus - Cash Surplus	The sum of cash surplus, a portion of Fund Balance, utilized as revenue to support the current year budget.
01-192-08-102-XXX	Anticipated Surplus - "Written Consent"	
01-192-08-103-XXX	Liquor Licenses - Clerk	The sum collected by the municipality from the annual renewal of liquor licenses.
01-192-08-104-XXX	Other Licenses - Clerk	Municipalities collect revenues from various licensees such as peddlers' licenses which are applied here.
01-192-08-105-XXX	Other Fees and Permits	Municipalities collect fees and permit revenues from various sources such as photocopy fees, registrar fees, etc.
01-192-08-110-XXX	Municipal/County Court Fines and Costs	The fines collected by the Municipal Court are typically divided between the municipality and state. The municipal share is usually anticipated as a budget revenue source.
01-192-08-111-XXX	Parking Meter Revenue	The revenues collected from parking meters, particularly in municipalities with a large downtown area, are typically included in the municipal budget as an anticipated revenue.
01-192-08-112-XXX	Interest and Costs on Taxes	The tax collector levies an interest sum on delinquent taxes and tax title lien redemptions. The revenue is typically anticipated in the budget as a revenue and applied here.
01-192-08-113-XXX	Interest on Investments	Municipalities invest in banks or the New Jersey Cash Management Fund pursuant to the Local Fiscal Affairs Law, NJSA 40A:5-1 et seq. The interest earned on these accounts are to be applied here.



01-192-08-160-XXX	Uniform Construction Code Fees	Municipalities typically have a code enforcement agency, and therefore, levy fees pursuant to the Uniform Construction Code, NJSA 52:27D-120 et seq. These revenues are used to directly support the Code Enforcement budget.
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01-192-09-200-XXX (249)	State Aid Revenues	The State of New Jersey distributes revenues to municipalities in the form of general aid and grants. The following are some common state aid programs which are not grant funds. The NJCAFR account code 09 is used to identify these aid categories.
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01-192-09-200-XXX	Consolidated Municipal Property Tax Relief Aid (CMPTRA)	In July 1995, the State of New Jersey consolidated many traditional forms of state aid into one general classification per Local Finance Notice 95-6. This reduced the amount of line-items in the budget and streamlined the State Aid process.
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01-192-09-202-XXX	Energy Tax Receipts	The sum due the municipality from the state which was collected by the state from the utility rate payers within the locality. (P.L. 1997, C. 162, 167)
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01-192-09-203-XXX	Supplemental Energy Tax Receipts	
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01-192-10-700-XXX (869)	Federal and State Grant Revenues	Federal and state governments provide various sources of funds through grants. These sums are anticipated as revenue in the Current Fund Budget and appropriated in the Current Fund Budget. The sums are then transferred to the Federal and State Grants Fund for the recording of all transactions. Both the anticipated revenue and appropriations are identified by using the subsidiary (appropriation) code of the office or agency using the grant funds. These grants may also be specified in a subsidiary ledger as part of the Federal and State Grants Fund. The line item account code series 700-899 is allocated for federal and state grants.
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The following are examples of federal and state grant programs:

Each federal or state grant earmarked for a specific purpose must be anticipated as a revenue and offset by an appropriation of an equal sum together with any matching sum. In addition, certain grants may have a matching feature which is part of this off-setting appropriation.

- |                   |   |
|-------------------|---|
| 01-192-10-700-XXX | COPS FAST                                   |
| 01-192-10-705-XXX | Drunk Driving Enforcement Fund              |
| 01-192-10-720-XXX | Public Health Priority Funds                |
| 01-192-10-725-XXX | Clean Communities Program                   |
| 01-192-10-800-XXX | New Jersey Transportation Trust Fund Awards |

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01-192-11-100-XXX (699)	<b>Interlocal Services Agreements</b>	This anticipated revenue category is to be used to record payments received for shared services paid by other localities. The revenue subsidiary account must match (be the same code) as the appropriation code.
01-192-12-700-XXX (869)	<b>Private Contributions Off-Set by Appropriations</b>	Private (non-governmental) parties may give municipalities or counties funds to be spent on specific purposes. The revenue is recorded here and must be off-set by an appropriation.
01-193-15-499-XXX	<b>Receipts from Delinquent Taxes (Anticipated Budget Revenue)</b>	This is the sum of delinquent taxes anticipated as revenue in the current year budget.
01-192-19-100-XXX (999) and 01-201-19-100-XXX (999)	Urban Enterprise Zone	Several Cities have an Urban Enterprise Zone having unique revenue and expenditure sources. Although they are included in the Current Fund Budget, the UEZ has its own CAFR code (19). The subsidiary account code for revenues and appropriations must be identical using the appropriate title. For example, police services.
* * * * *		
01-201-20-700-XXX (50)(899)	<b>APPROPRIATION EXPENDITURE ACCOUNTS<sup>13</sup></b> (NJCAFR Accounts and Appropriation Subsidiary Ledger Accounts)	Each municipality and county must adopt a budget pursuant to the Local Budget Law, NJSA 40A:4-1 et seq. The arrangement and content of accounts are promulgated by the New Jersey Division of Local Government Services. The following are standard budget accounts that each municipality typically budgets for. They are functional categories common to most municipalities and counties. The balance in this subsidiary account must reconcile to the balance in the general ledger appropriation account.
01-201-20-100-XXX	<b>GENERAL GOVERNMENT FUNCTIONS</b>	It is important to recognize that there must be a detailed explanation for each appropriation in line-item format. All operating appropriations must be broken down by Salaries and Wages or Other Expenses. The detailed line-items are coded in the last three digits of the account code.
01-201-20-100-XXX	General Administration	Most municipalities have an administrative office. This includes expenses related to the business administrator's office or city manager's office. This typically includes the purchasing function.
01-201-20-105-XXX	Human Resources (Personnel)	This includes traditional personnel functions including labor relations and recruiting. The cost of the labor consultant or attorney should be applied here.

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<sup>13</sup> A word is in order here about the Budget Cap. Prior to 1994 it was commonplace for appropriations to be split between inside and outside the cap budget line-items. With the exception of State and Federal grants, and possibly interlocal service agreements, this is not as common. Accordingly, the budget cap is a function relating to legal budget compliance and while this breakdown is not normally recorded or reported in the chart of accounts. However, over the course of time split functions can be accomplished using the CAFR code and the pertinent appropriation code. The NJCAFR account codes of 40 through 50 are generally reserved for excluded from the CAP items.

01-201-20-110-XXX	Mayor and Council/Board of Chosen Freeholders/County Executive	Expenses related to the functioning of the municipal mayor's office and activities of the governing body. In counties, expenses related to the functioning of the freeholders' office are to be applied here including expenses related to the Clerk of the Freeholders.
01-201-20-120-XXX	Municipal/County Clerk	Every locality in New Jersey must have a municipal clerk pursuant to NJSA 40A:9-133. All expenses relating to the office of the clerk including the administration of elections and advertising of legal notices are included here. The municipal clerk is typically involved with the issuance of municipal licenses. These expenses should be included here.
01-201-20-130-XXX	Financial Administration (Treasury)	Every municipality in New Jersey must have a licensed chief financial officer pursuant to NJSA 40A:9-140.1. Every county must have a certified county financial officer. All related expenses should be charged here including all treasury functions, payroll functions, and encumbrance processing functions.
01-201-20-135-XXX	Audit Services	Every municipality and county must also have an annual audit of its financial books and records performed pursuant to NJSA 40A:5-1 et seq. Only those contractual audit services are to be charged here. Management or support services are to be charged to the applicable department/division.
01-201-20-140-XXX	Computerized Data Processing	Where the municipality has a central computer department or data processing function, the cost should be applied here.
01-201-20-145-XXX	Revenue Administration (Tax Collection)	This includes tax billing, tax searches, and all related tax collection issues, with the exception of tax assessment functions.
01-201-20-150-XXX	Tax Assessment Administration/ County Board of Taxation	Every municipality in New Jersey must have a Tax Assessor pursuant to NJSA 40A:9-146. All expenses related to the administration of the assessor's office with the exception of revaluation expenses must be applied here. The expenses associated with the county board of taxation should be applied here.
01-201-20-155-XXX	Legal Services (Legal Dept.)	Every municipality must have a municipal attorney pursuant to NJSA 40A:9-139. The attorney typically handles litigation matters and provides legal counsel to the governing body and other municipal officials. A municipality may also engage other attorneys for specific matters such as tax appeals, third party bankruptcy proceedings, and so on. These legal services should be applied here. However, attorneys for the various boards should have their expenses applied to the applicable board appropriation.
01-201-20-160-XXX	County Surrogate's Office	Every county has a surrogate's office. The expenses associated with this office are to be applied here.

01-201-20-165-XXX	Engineering Services	Every municipality must appoint a municipal engineer pursuant to NJSA 40A:9-140. Many municipalities engage a consulting engineer while many others directly employ the engineer. In either event, the cost shall be applied here. Where the municipality has an engineer/public works director, the portion of the cost attributable to the engineering function should be applied here. This category includes site inspection costs and special improvement inspection costs.
01-201-20-170-XXX	Economic Development Agencies	Many cities and counties budget for economic improvement initiatives. This includes neighborhood preservation programs and administration of various economic development initiatives.
01-201-20-175-XXX	Historical Sites Office	Many municipalities have an historic sites committee or commission. Whether or not the historic sites group is advisory or a decision-making body, the expenses are to be allocated here.
01-201-21-180-XXX (194)	<b>LAND USE ADMINISTRATION</b>	
01-201-21-180-XXX	Planning Board	Every municipality and county has a planning board pursuant to the provisions of the Municipal Land Use Law, NJSA 40:55D-1. All expenses related to the administration of the municipal planning function and carrying out the work of the planning board are applied here. This includes expenses associated with the municipal planner, planning board attorney, and updates to the master plan.
01-201-21-185-XXX	Zoning Board of Adjustment	Most municipalities have a Zoning Board of Adjustment which is responsible for upholding or adjusting the municipal zoning as enacted by the governing body with advice from the planning board. All expenses associated with the Board of Adjustment should be applied here including the zoning officer and the Board of Adjustment attorney.
01-201-21-190-XXX	Affordable Housing	Some municipalities contribute to the construction of affordable housing. These expenses are applied here.
01-201-22-195-XXX (209)	<b>CODE ENFORCEMENT AND ADMINISTRATION</b>	
01-201-22-195-XXX	Other Code Enforcement Functions	Pursuant to NJSA 52:27D-120 et seq. Municipalities must enforce the Uniform Construction Code. This includes all building, electrical, fire, and plumbing sub-codes. It also includes elevator inspections where applicable. Typically the municipality charges fees for these services which may not exceed the cost of the service. The municipal CFO and Construction Code Official must annually certify to the State the appropriation and revenues involved with this function.
		Many municipalities have code enforcement activities that are outside the scope of the Uniform

Construction Code. An example is a local property maintenance code or a rent levelling code. Expenses for these activities should be applied here.

01-201-23-210-XXX  
(229)

**INSURANCE**

01-201-23-210-XXX

Liability Insurance

Municipalities and counties should have the following forms of general insurance:

- General liability
- Property and casualty including fire protection
- Public official liability
- Official bonds (commonly referred to as dishonesty bonds) or fidelity bonds.
- Law enforcement liability

Municipalities may also purchase other forms of insurance such as fine arts, medical malpractice, etc. In addition to acquiring traditional insurance through insurance companies, municipalities may become a member of a self-insurance fund. (Reference NJSA 40A:10-1.) The self-insurance contribution for general insurance should be applied here as well as any reinsurance premiums associated with a self-insurance program.

01-201-23-215-XXX

Worker Compensation Insurance

The expenses associated with having workers' compensation insurance is applied here.

01-201-23-220-XXX

Employee Group Insurance

Municipalities and counties typically participate in a medical insurance plan for the benefit of employees. This form of insurance may be purchased through an insurance company, the State of New Jersey Health Benefits Plan, or self-insurance. All of the costs associated with these policies are to be applied here. Municipalities sometimes provide optical, dental, life, or prescription insurance which are also to be applied here.

01-201-23-225-XXX

Unemployment Insurance

01-201-24-230-XXX  
(239)

*Reserved for Future Use*

*Do not use these account codes unless advised by DLGS.*

01-201-25-240-XXX  
(289)

**PUBLIC SAFETY FUNCTIONS**

01-201-25-240-XXX

Police Department

This is a major function in most municipalities. Included are expenses related to all traditional law enforcement activities such as patrol, detective bureau, community policing, fingerprinting and traffic control. Expenses related to traffic signal maintenance, parking meter maintenance, and vehicle maintenance, are not to be included here. They are included in the public works functions. Also, the prosecutor has a separate functional account.

01-201-25-250-XXX

Police Dispatch/911

The police communications expenses associated with the police functions are to be recorded here.

01-201-25-252-XXX

Office of Emergency Management

Some municipalities have a separate office of emergency management. The expenses are to

		applied here.
01-201-25-255-XXX	Aid to Volunteer Fire Companies	Most municipalities have volunteer fire departments commonly referred to as fire companies. Municipalities may contribute to the volunteer fire companies to support their operations. It is recommended that the municipal chief financial officer receive an independent audit of the fire company(ies) on an annual basis.
01-201-25-260-XXX	Aid to Volunteer Ambulance Companies	Most municipalities contribute to the operation of the local ambulance company or contribute to a company in an adjoining locality. These contributions are to be applied here.
01-201-25-265-XXX	Fire Department (including Fire Prevention/Uniform Fire Code Expenses)	Many larger municipalities have a paid fire department. All expenses associated with the fire prevention and suppression activities are to be included here including such expenses incurred in smaller municipalities. This includes fire hydrant fees paid to water companies.
01-201-25-270-XXX	County Sheriff's Department	Expenses related to the sheriff's department are to be applied here.
01-201-25-275-XXX	Municipal/County Prosecutor's Office	Expenses related to the prosecutor's office and related functions are to be applied here.
01-201-25-280-XXX	Operation of City/County Jail System	Most counties, and a small number of municipalities, operate a jail. The expenses associated with the jail are to be applied here.
01-201-26-290-XXX (329)	<b>PUBLIC WORKS FUNCTIONS</b>	
01-201-26-290-XXX	Streets and Road Maintenance	Most municipalities have a Department of Public Works. The primary activity of this department is the maintenance of streets and roads, including pothole repair, catch basin repair, tree trimming and tree removal, snow plowing, leaf collection, etc.
01-201-26-300-XXX	Other Public Works Functions	Most municipalities and counties have DPW functions other than roads, sanitation, and buildings and grounds. For example, municipalities may have a street light/traffic signal maintenance division or a shade tree division. All of these diverse activities are to be applied here.
01-201-26-305-XXX	Solid Waste Collection	Many municipalities either contract or directly collect household waste, and, in some cases, commercial waste. The cost of providing this service is applied here. This includes recycling and collection supervising expenses.
01-201-26-310-XXX	Buildings and Grounds	The expenses related to buildings and facilities maintenance and upkeep are to be applied here.
01-201-26-315-XXX	Vehicle Maintenance (includes Police Vehicles)	Many municipalities have a fleet of vehicles used in public works as well as other departments. The vehicles must be maintained so as to avoid vehicle malfunctions. This service may either be performed by employees of the municipality or by a service contract, upon receipt of competitive

		<p>bids. The cost of maintaining municipal vehicles, including police vehicles, should be applied here.</p>
01-201-26-320-XXX	Municipal/County Mosquito Control	Counties have a Mosquito Control Commission or agency which controls insect infestation. Such agencies also perform water dredging projects.
01-201-26-325-XXX	Community Services Act (Condominium community costs)	When a municipality reimburses a condominium or lake association for the provision of public services, they are to be applied here. These public services are typically public works services provided to the general public.
01-201-27-330-XXX (369)	<b>HEALTH AND HUMAN SERVICES FUNCTIONS</b>	
01-201-27-330-XXX	Public Health Services (Board of Health)	The Health Department is responsible for enforcing state (c.312) and local health laws and codes. This includes sanitary inspection, public health nursing, general health inspection, and public health education functions.
01-201-27-335-XXX	Environmental Health Services	The expenses associated with performing environmental health services are to be applied here.
01-201-27-340-XXX	Animal Control Services	Many municipalities have an animal control activity. Some municipalities contract for this service. The expenses associated with this activity are to be applied here.
01-201-27-345-XXX	Welfare/Administration of Public Service	Larger municipalities have a need to administer state distributed public assistance payments.
01-201-27-350-XXX	Operation of County Health Facility	Many counties operate a nursing home, hospital, or other health care facility. The expenses associated with these functions are entered here.
01-201-27-360-XXX	Contributions to Social Services Agencies	
01-201-28-370-XXX (389)	<b>PARK AND RECREATION FUNCTIONS</b>	
01-201-28-370-XXX	Recreation Services and Programs	Most municipalities and counties own parks and provide active recreation programs. This includes youth sports, passive recreation activities, celebration of events, holiday activities, summer camps, etc. Municipalities and counties should maintain an inventory of park facilities.
01-201-28-375-XXX	Maintenance of Parks	Expenses associated with park maintenance should be applied here.
01-201-28-380-XXX	Beach and Boardwalk Operations	Expenses related to beaches, boardwalks and beach replenishment should be applied here.
01-201-29-390-XXX (409)	<b>EDUCATION FUNCTIONS (Includes Library)</b>	
01-201-29-390-XXX	Municipal/County Library	Most counties contribute to the operation of a county college. Some also support a technical school. Also included in this broad category are library expenses.
		Expenses incurred to provide free public library services. This includes a county-wide system as

		well as municipal contributions.
01-201-29-395-XXX	Contribution to County College	Many counties support a two-year county college. The expenses associated would be applied here.
01-201-29-400-XXX	Contribution to County Technical School	
01-201-29-405-XXX	Contribution to Local School Board	A small number of municipalities contribute to the operation of the local schools. In the event this occurs, the expenses should be applied here.
01-201-30-410-XXX (429)	<b>OTHER COMMON OPERATING FUNCTIONS (Unclassified)</b>	This category includes those functions not otherwise budgeted for. This includes functions unique to a specific municipality. Heretofore this category was referred to as "unclassified".
01-201-30-410-XXX	Prior Years Bills	Heretofore this account was classified as a deferred charge. The prior year bills account is used to pay outstanding invoices for specific operating expenses.
01-201-30-415-XXX	Accumulated Leave Compensation	Many municipalities pay a portion or all accumulated sick and vacation balances to employees upon leaving employment in good standing. These expenses are to be charged here.
01-201-30-420-XXX	Celebration of Public Events	Many municipalities provide funds for celebration of public events, such as "centennial celebrations." These expenses should be applied here.
01-201-31-430-XXX (460)	<b>UTILITY EXPENSES AND BULK PURCHASES</b>	
01-201-31-430-XXX	Electricity	
01-201-31-435-XXX	Street Lighting	This includes the cost of operating street lights and illuminating public lands and parks.
01-201-31-440-XXX	Telephone (excluding equipment acquisition)	
01-201-31-445-XXX	Water	
01-201-31-446-XXX	Gas (natural or propane)	
01-201-31-447-XXX	Fuel Oil	
01-201-31-450-XXX	Telecommunications costs	
01-201-31-455-XXX	Sewerage processing and disposal	This category includes expenses for the operation of a sewer plant or other sewerage disposal costs. It includes the payments to utilities authorized for this purpose.
01-201-31-460-XXX	Gasoline	
01-201-31-461-XXX (464)	<i>Reserved for Future Use</i>	<i>Do not use this account code unless advised by DLGS.</i>
01-201-32-465-XXX	<b>LANDFILL/SOLID WASTE DISPOSAL COSTS</b>	This includes the cost of final waste disposal (as opposed to sanitation collection). It includes payments made for incineration or landfill tipping fees paid to either a utilities authority or private disposal company.



		well as municipal contributions.
01-201-29-395-XXX	Contribution to County College	Many counties support a two-year county college. The expenses associated would be applied here.
01-201-29-400-XXX	Contribution to County Technical School	
01-201-29-405-XXX	Contribution to Local School Board	A small number of municipalities contribute to the operation of the local schools. In the event this occurs, the expenses should be applied here.
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01-201-30-420-XXX	Celebration of Public Events	Many municipalities provide funds for celebration of public events, such as "centennial celebrations." These expenses should be applied here.
01-201-31-430-XXX (460)	<b>UTILITY EXPENSES AND BULK PURCHASES</b>	
01-201-31-430-XXX	Electricity	
01-201-31-435-XXX	Street Lighting	This includes the cost of operating street lights and illuminating public lands and parks.
01-201-31-440-XXX	Telephone (excluding equipment acquisition)	
01-201-31-445-XXX	Water	
01-201-31-446-XXX	Gas (natural or propane)	
01-201-31-447-XXX	Fuel Oil	
01-201-31-450-XXX	Telecommunications costs	
01-201-31-455-XXX	Sewerage processing and disposal	This category includes expenses for the operation of a sewer plant or other sewerage disposal costs. It includes the payments to utilities authorized for this purpose.
01-201-31-460-XXX	Gasoline	
01-201-31-461-XXX (464)	<i>Reserved for Future Use</i>	<i>Do not use this account code unless advised by DLGS.</i>
01-201-32-465-XXX	<b>LANDFILL/SOLID WASTE DISPOSAL COSTS</b>	This includes the cost of final waste disposal (as opposed to sanitation collection). It includes payments made for incineration or landfill tipping fees paid to either a utilities authority or private disposal company.

01-201-33-466-XXX (34)(469)	<i>Reserved for Future Use</i>	<i>Do not use this account code unless advised by DLGS.</i>
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01-201-35-470-XXX	<b>CONTINGENT</b>	This account is utilized for expenses for which no other appropriation was made.
01-201-36-471-XXX (479)	<b>STATUTORY EXPENDITURES</b>	
01-201-36-471-XXX	Public Employees Retirement System	This is the annual contribution made to PERS. It is recommended that the invoice be verified by the CFO, prior to budget adoption.
01-201-36-472-XXX	Social Security	The cost of contributing to the Federal Social Security System. The employer matches the employee share.
01-201-36-474-XXX	Consolidated Police and Fire Retirement System	This is the annual contribution made to the CFPF where applicable. While not all municipalities contribute to this system, it is recommended that the CFO verify the invoice prior to budget adoption.
01-201-36-475-XXX	Police and Firemen's Retirement System	Most municipalities contribute to the PFRS. It is recommended that the CFO verify the invoice prior to budget adoption.
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01-201-37-480-XXX	<b>JUDGEMENTS</b>	
01-201-38-481-XXX (39)(489)	<i>Reserved for Future Use</i>	<i>Do not use this account unless advised by DLGS.</i>
*****		
01-201-40-XXX-XXX	<b>PUBLIC AND PRIVATE REVENUES OFF-SET BY APPROPRIATIONS</b>	
01-201-40-700-XXX (869)	<b>PRIVATE CONTRIBUTIONS</b>	The sum of revenues contributed by private parties to be spent for a specific purpose.
01-201-41-700-XXX (899)	<b>FEDERAL AND STATE GRANTS</b>	The federal and state grants required to be spent on a specific purpose must be appropriated in the Current Fund budget for transfer to the Grants Fund. The sum must agree with the sum of anticipated grant revenues. The accounting of all grant transactions is performed in the Grants Fund. Includes matching sums in the 899 account, or at the end of the individual localities numbering sequence.
*****		
01-201-42-XXX-XXX	<b>Interlocal Service Agreements (ILSAs)</b>	Many municipalities use interlocal services agreements to reduce costs by sharing services. The State of New Jersey strongly supports the use of such agreements by excluding these items from the budget cap.
01-201-43-490-XXX	<b>MUNICIPAL/COUNTY COURT</b>	The sum spent on all court activities with the exception of the prosecutor and public defender, which are separately accounted for.
01-201-43-495-XXXX	Public Defender	The expenses associated with the public defender

are to be applied here.

\* \* \* \* \*

01-201-44-900-XXX  
(999)

**CAPITAL IMPROVEMENTS**  
(Including appropriations to the  
Capital Improvement Fund as  
Down Payments)

This account is used to record expenses related to those projects directly financed by the operating budget. Where capital projects are directly financed either in whole or in part in the annual Current Fund Budget, the last three digits of the account code should be used to distinguish individual projects. Line items 400-599 have been allocated for this purpose, together with projects financed in the Capital Fund.

01-201-45-900-XXX  
(999)

**MUNICIPAL DEBT SERVICE**

01-201-45-920-XXX

Bond Principal

Appropriations made for the punctual payment of bond principal pursuant to the Local Bond law, NJSA 40A:2-1 et seq., and the bond amortization schedules.

01-201-45-925-XXX

Payment of Notes

The payment of Bond Anticipation Notes.

01-201-45-930-XXX

Bond Interest

When bonds are sold, the municipality must pay interest to the financial institution pursuant to the amortization schedule.

01-201-45-935-XXX

Note Interest

The payment of interest on Bond Anticipation Notes.

01-201-45-940-XXX

Green Acres Loan Payments

The State of New Jersey Department of Environmental Protection provides Green Acres grants and loans. This financing source allows municipalities and counties to acquire open space and construct parks. The principal and interest is applied here.

\* \* \* \* \*

01-201-46-870-XXX

**DEFERRED CHARGES**

This is the required appropriation for one, three, and five-year emergency appropriations.

01-201-46-870-XXX

Emergency Appropriations  
(Including Special Emergencies)

The subsidiary account codes 886 through 895 should be used to record deferred charges.

\* \* \* \* \*

01-201-47-XXX-XXX

*Reserved for Future Use*

*Do not use this account unless advised by DLGS.*

01-201-48-900-XXX  
(999)

**TYPE I SCHOOL DISTRICT  
DEBT SERVICE**

The sum paid for Type I School District debt.

\* \* \* \* \*

01-201-50-899-XXX

**RESERVE FOR UNCOLLECTED  
TAXES**

The sum raised as a budget appropriation to ensure that a municipality or county has sufficient cash resources to pay the school and county tax levies as well as to pay for municipal obligations.

It is important that all accounts are properly totaled and are reviewed for accuracy. Assets less liabilities and the reserve for receivables must equal fund balance.

\* \* \* \* \*

## BUDGET EXPENDITURE DETAIL - OBJECT CLASSIFICATION ACCOUNTS

Divided by Salaries and Wages and Other Expenses

01-201-20-XXX-010 (50)	<b>Salaries and Wages</b>	The following account represents the budget for Salaries and Wages. These expenses are paid through payroll only. It is intended to be used by municipalities and counties not requiring separate accounts for each S&W spending category.
01-201-XX-XXX-011	Salaries and Wages - Full Time	This account is used to record total salaries and wages paid to full-time employees.
01-201-XX-XXX-012	Salaries and Wages - Part Time	This account is used to record total salaries and wages paid to part-time employees.
01-201-XX-XXX-013	Temporary and Seasonal	Many municipalities hire temporary or seasonal employees.
01-201-XX-XXX-014	Overtime	This account is used to record pay for time worked in addition to the regularly scheduled hours of work.
01-201-XX-XXX-015	Other Pay	This account includes compensation paid through the payroll system for holiday pay, shift differential, field training, uniform allowance, etc.
01-201-20-XXX-020 (44) (299)	<b>Other Expenses</b>	This is a broad category of operating expenses for specific costs other than salaries.
01-201-XX-XXX-020	<u>Contractual Services</u>	This includes service and professional contracts entered into consistent with the provisions of the Local Public Contracts Law, NJSA 40A:11-1 et seq.
01-201-XX-XXX-021	Legal Advertising	This includes costs for publishing and advertising legal notices.
01-201-XX-XXX-022	Postage and Express Charges	This includes all mailing costs, along with messenger service and express delivery.
01-201-XX-XXX-023	Printing and Binding	Costs for all printing and duplicating expenses are to be applied to this account including forms, book binding, stationary, etc.
01-201-XX-XXX-024	Cleaning and Maintenance of Buildings and Facilities	This includes outside services for repairing and maintaining municipal buildings and structures.
01-201-XX-XXX-025	Maintenance of Motor Vehicles	This includes contracted service rendered for regular maintenance of automobiles, including police vehicles, trucks and heavy machinery. It also includes repairs due to accidents.
01-201-XX-XXX-026	Maintenance of Other Equipment	Maintenance and repair of office equipment and furniture is included here. This also includes maintenance of hand-held public works department equipment.
01-201-XX-XXX-027	Legal Services	This includes the cost of attorneys for all purposes except for those attorneys paid as employees.
01-201-XX-XXX-028	Other Professional, Consultant,	This account includes services provided by

	and Specialized Services	professional contractors such as architectural and engineering services for design, survey, inspection, and supervision of construction projects by private firms; property and land appraisal services; consultants where the service rendered is one of professional or technical advice.
01-201-XX-XXX-029	Other Contractual Items	
01-201-XX-XXX-030	<u>Materials and Supplies</u>	
01-201-XX-XXX-031	Chemicals and Gases	The acquisition of fertilizers and other chemicals.
01-201-XX-XXX-032	Clothing and Uniforms	This account is for the purchase of clothing as required by the police, fire, and public works departments. It also includes safety items such as gloves, eye shields, and masks. Recreation employees may wear uniform shorts and shorts which would also be included here.
01-201-XX-XXX-033	Books and Publications	This account includes any legal books or publications subscribed to which are relevant to the function of a department.
01-201-XX-XXX-034	Motor Vehicle Parts and Accessories	The acquisition of motor vehicle parts and accessories.
01-201-XX-XXX-035	Janitorial, Laundry, and Household Supplies	Charge this account with items used primarily for janitorial purposes including mops and brooms, disinfectants, cleaning compounds, and paper products such as paper towels, garbage bags, etc.
01-201-XX-XXX-036	Office Supplies	This account includes any supplies consumed or used in the regular course of office activities including paper, pencils, pens, staplers, tape, etc.
01-201-XX-XXX-037	Electrical and Communications Supplies	This account includes materials necessary for the repair and maintenance of electrical systems including communications system such as police alarms, radios, sirens, and generators.
01-201-XX-XXX-038	General Hardware and Minor Tools	This account includes hand tools and equipment costing less than \$2,500 that are subject to loss or have an expected life of less than three years.
01-201-XX-XXX-039	General Machinery Parts	This includes all materials required in the maintenance and repair of all machinery and equipment.
01-201-XX-XXX-040	<u>Personnel Expenses &amp; Training</u>	This account is used to account for payments for training services and tuition fees for job-related courses or programs. The expenses are for the payment to an employee, or reimbursement on behalf of an employee, to a vendor for training. The expense must be made in strict conformance with policies of the municipality and state law.
01-201-XX-XXX-041	Conferences and Meetings	
01-201-XX-XXX-042	Education and Training	
01-201-XX-XXX-043	Uniform Allowance	Many municipalities provide a contractual lump sum payment, or allowance, to their uniformed employees. Such expenses are allocated here.

01-201-XX-XXX-044	Professional Association Dues	This includes dues paid to the New Jersey League of Municipalities as well as the professional organizations joined by municipal officials.
01-201-XX-XXX-045	Travel	
01-201-XX-XXX-050	<u>Acquisition of Equipment, Furnishings, and Major Supplies</u>	
01-201-XX-XXX-050	DPW Work Equipment/Snow Plowing Equipment	This includes all hand held DPW equipment including chain saws, weed trimmers, etc.
01-201-XX-XXX-051	Purchase of Vehicles (Including Police)	
01-201-XX-XXX-052	Janitorial, Laundry, and Kitchen Equipment	
01-201-XX-XXX-053	Office Equipment	This account includes non-computer office equipment such as calculators, electric pencil sharpeners, typewriters, etc.
01-201-XX-XXX-054	Electrical, Lighting, and Communications Equipment and Supplies	
01-201-XX-XXX-055	Plumbing, Air Conditioning, and Heating Equipment and Supplies	
01-201-XX-XXX-056	Fire and Other Safety Equipment	This includes fire hose, personal fire gear, fire extinguishers, etc.
01-201-XX-XXX-057	Furniture and Furnishings	
01-201-XX-XXX-058	Other Equipment and Supplies	
01-201-XX-XXX-059	Data Processing Equipment	This account includes the acquisition of computer hardware and software.
01-201-XX-XXX-065	<u>Recreation Equipment and Supplies</u>	
01-201-XX-XXX-065	Recreation Program Equipment	This includes all youth sport and other recreation activity equipment related expenses.
01-201-XX-XXX-066	Recreation Supplies	This includes paper supplies, tape, trophies, etc., generally consumed in connection with recreation programs.
01-201-XX-XXX-070	<u>Utilities, Fuel, Telecommunications</u>	
01-201-XX-XXX-070	Heating Oil	
01-201-XX-XXX-071	Electricity	
01-201-XX-XXX-072	Water	
01-201-XX-XXX-073	Fire Hydrant Charges	
01-201-XX-XXX-074	Gasoline and Diesel Fuel	
01-201-XX-XXX-075	Street Lighting	
01-201-XX-XXX-076	Telephone Charges	
01-201-XX-XXX-077	Telecommunications Charges	This account includes charges for fax machines, internet connection fees, etc.
01-201-XX-XXX-078	Sewerage Disposal Charges	
01-201-XX-XXX-090	<u>Miscellaneous Charges</u>	

01-201-XX-XXX-090	Insurance and Surety Bonds	This includes all general and workers' compensation insurance.
01-201-XX-XXX-091	Awards and Judgments	When a municipality or county is part of litigation not covered by insurance and a judgment or award is entered to be paid by the municipality or county.
01-201-XX-XXX-092	Medical Insurance	
01-201-XX-XXX-093	Medical Expenses Including Annual Physicals	
01-201-XX-XXX-100 (199)	Other Miscellaneous Line Items (as required by individual municipalities and counties)	

\* \* \* \* \*

02-XXX-XX-XXX-XXX	<b>FEDERAL AND STATE GRANTS FUND</b>	This fund is used to account for the transactions associated with the grants received by a municipality. The municipality should maintain a subsidiary ledger of all grant activity. <sup>14</sup>
02-100-XX-XXX-XXX	<b>ASSET ACCOUNTS</b>	
02-101-01-XXX-XXX	Cash	When cash is received from the grant agency, it is deposited in the Grants Fund to pay for grant related expenses.
02-117-03-XXX-XXX	Accounts Receivable	The sum due on account from Federal or State government agencies.
02-160-05-XXX-XXX	Interfund Receivable(s)	Typically this is the sum due from the Current Fund.
02-200-40-XXX-XXX	<b>LIABILITY ACCOUNTS</b>	The sum appropriated and expended on each federal and state grant must be recorded here. The account code sequence is similar to that in the Current Fund Appropriation Account. It also includes Interfund Payables.

<sup>14</sup>The following are the accounting entries to establish the Federal and State Grants Fund. Current Fund - Grants are anticipated as revenue and appropriated in like sums. The following entry is made after budget adoption.

	<u>Debit</u>	<u>Credit</u>
01-174-05-XXX-XXX Due from Federal and State Grants Fund	\$10,000	
01-192-08-XXX-XXX Anticipated Revenue		\$10,000
01-201-XX-XXX-XXX Current Appropriations	10,000	
01-274-XX-XXX-XXX Due to Federal and State Grants Fund		10,000

*To record the opening of the Federal and State Grants Fund.*

It should be noted that the interfund accounts cancel out and equal zero. Accordingly, the Federal and State Grants Fund account entry and opening balance is as follows:

	<u>Debit</u>	<u>Credit</u>
02-117-03-XXX-XXX Due from Federal and State Government	\$10,000	
02-213-40-XXX-XXX Appropriation Reserves		\$10,000

02-213-40-700-XXX (899)	Appropriated Reserves	This represents the appropriated balance in the grants which is available for spending. The subsidiary account using the eighth through tenth digits is to allocate to each grant. Many federal and state grants require specific line items be created to record expenses. The 300-499 series of the last three digits of the account code is reserved for this purpose. Also, the uniform line-item expense account 010-299 may also be used.
02-214-40-XXX-XXX	Unappropriated Reserves	The sum authorized by a grant agreement or other legally binding grant authorization but not yet appropriated.
02-260-05-XXX-XXX	Interfund Payable(s)	Typically this is the sum due to the Current Fund. When grant proceeds have not been received, it is commonplace for the Current Fund to advance cash to enable the expenditure to be made.

\* \* \* \* \*

03-XXX-XX-XXX-XXX	<b>TRUST FUNDS</b>	The single Trust Fund is to be used at the discretion of the municipalities with a limited number of trust funds and no assessment trust, to account for specific revenue items held in escrow, or trust, for a specific purpose. The subsidiary level of the account code, the sixth through eighth digits, are used to identify the different revenue sources. In municipalities with numerous Trust Funds, or an Assessment Trust Fund, Fund Account numbers 11 through 25 are allocated for these accounts.
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03-100-XX-XXX-XXX	<b>ASSETS</b>	Assets held in a Trust Fund that are dedicated for a specific purpose.
03-101-01-XXX-XXX	Cash	Cash on hand or deposited in a Trust Fund for a specific purpose.

The following are examples of Trust Funds common to municipalities and counties:

03-100-XX-852-XXX	Animal Control Trust Fund	This account is used to record revenues and expenses associated with the issuance of dog and cat licenses.
03-100-XX-853-XXX	Public Assistance Trust Fund	This account records the activity in the Public Assistance Trust Fund.

Each Trust Fund account must be off-set by a corresponding liability account. The liability account indicates the purpose of the fund and disbursement. The following are examples of Trust Fund liability accounts for each of the previously listed Trust Funds:

03-260-05-XXX-XXX	Interfund Accounts Payable
-------------------	----------------------------



03-286-56-850-800 (289) (899)(899) 11-100-XX-XXX-XXX	Trust Fund Liability Reserve Account Assessment Trust Fund <sup>15</sup>	A reserve account must be established for each Trust Fund. This account is used by municipalities and counties to record revenues and expenses of capital projects financed by local assessments.
* * * * *		
04-XXX-XX-XXX-XXX	<b>GENERAL CAPITAL FUND<sup>16, 17</sup></b>	This fund is used to record capital related expenses authorized pursuant to the Local Bond Law, NJSA 40A:2.1 et seq.
04-100-XX-XXX-XXX	<b>GENERAL CAPITAL FUND ASSETS</b>	
04-101-01-XXX-XXX	General Capital Fund Cash	
04-197-06-XXX-XXX	Deferred Charges to Future Taxation (Unfunded)	The sum of debt authorized that has not been funded but must be financed in the future.
04-198-06-XXX-XXX	Deferred Charges to Future Taxation (Funded)	The sum of debt previously funded that must be financed in future budgets.
04-200-55-900-900	<b>GENERAL CAPITAL FUND LIABILITIES<sup>18</sup></b>	

<sup>15</sup>While Assessment Trust Funds are not very common, a number of municipalities utilize them. Accordingly, the following is a representative chart of accounts for an Assessment Trust Fund.

11-101-01-XXX-XXX	Assessment Trust Fund Cash
11-128-03-XXX-XXX	Assessments Receivable
11-160-05-XXX-XXX	Interfund Receivable
11-180-06-XXX-XXX	Deferred Charges - Future Taxation
11-195-03-XXX-XXX	Assessment Liens (Including Interest and Costs)
11-196-03-XXX-XXX	Prospective Assessments (Initially recorded in the Capital Fund)
11-217-55-XXX-XXX	(Assessment) Serial Bonds Payable
11-219-55-XXX-XXX	(Assessment) Bond Anticipation Notes Payable
11-260-05-XXX-XXX	Interfund Payable
11-283-55-XXX-XXX	Reserve for Assessments and Liens

<sup>16</sup>The nature of the General Capital Fund requires that a subsidiary ledger be maintained for the Improvement Authorization Account. This is accomplished by using the last three digits of the account code. Also, a separate listing of bonds or notes outstanding must be maintained and reconciled to the general ledger account. This is accomplished by maintaining a separate debt service register which is not part of the FCOA.

<sup>17</sup>The memo accounts titled Estimated Proceeds Bonds and Notes Authorized and Unissued (account code 4-405) and Bonds and Notes Authorized and Unissued (account code 4-406) are also included in the FCOA listing in Appendices A, B, and C. These accounts are also applicable to Utility Capital Funds.

<sup>18</sup>It is important to keep in mind that original entry recorded upon adoption of a bond ordinance. The following is a representative example.

		<u>Debit</u>	<u>Credit</u>
04-225-55-XXX-XXX	Capital Improvement Fund	\$ 50,000	
04-197-06-XXX-XXX	Deferred Charges Against Future Taxation - Unfunded	500,000	
04-216-55-XXX-XXX	Improvement Authorizations (Funded and Unfunded)		\$550,000
04-405-XX-XXX-XXX	Estimated Proceeds Bonds/Notes Authorized and Unissued	500,000	
04-406-XX-XXX-XXX	Bonds and Notes Authorized and Unissued		500,000

*To Record Bond Ordinance No. \_\_\_ Adopted on \_\_\_.*

(999)(999)		
04-216-55-900-900 (999)(999)	General Capital Fund Improvement Authorizations	This is the authorization listing in each bond ordinance appropriating funds to be expended on capital projects. The last three digits are reserved for individual projects/line items financed within a bond ordinance to be identified by each locality.
04-217-55-XXX-XXX	General Bonds Payable	This is the sum of outstanding Serial Bonds.
04-218-55-XXX-XXX	School Bonds Payable	This is the sum of outstanding school bonds in a Type I school district.
04-219-55-XXX-XXX	Bond Anticipation Notes Payable	This is the sum of outstanding Bond Anticipation Notes.
04-225-55-XXX-XXX	Capital Improvement Fund	This account is originally budgeted for in the Current Fund and transferred to the General Capital Fund, typically for use as a down payment on a bond ordinance.
04-226-55-XXX-XXX	Capital Reserves	Sums appropriated in the Current Fund to be reserved for a future capital project are accounted for here.
04-260-05-XXX-XXX	Interfund Accounts Payable	
04-400-65-XXX-XXX	<b>FUND BALANCE (Capital Surplus)</b>	
	* * * * *	
05-XXX-XX-XXX-XXX	<b>UTILITY OPERATING FUNDS</b>	When a municipality operates one or more utility, the transactions are recorded in the utility fund. The type of utility fund may be water, sewer, electric, parking, swimming pool, etc.
05-100-XX-XXX-XXX	<b>ASSETS</b>	
05-101-01-XXX-XXX	Cash	
05-102-02-XXX-XXX	Investments	
05-117-04-XXX-XXX (122)	Utility Consumer Accounts Receivable	
05-160-05-XXX-XXX	Interfund Accounts Receivable	
05-180-06-XXX-XXX	Deferred Charges	This account includes overexpenditures as well as emergency authorizations.

05-192-08-500-XXX (549)	<b>ANTICIPATED REVENUE<sup>19</sup></b>	The sum anticipated as revenue from rents, connection charges, interest on investments, etc.
05-194-09-XXX-XXX	<b>UNANTICIPATED REVENUE</b>	
05-200-55-500-500 (549)(549)	<b>LIABILITIES</b>	
05-201-55-500-500 (549)(549)	Utility Operating Fund Appropriations <sup>20</sup>	This account is used to record the adopted budget and expenditure transactions.
05-203-55-500-500 (549)(549)	Utility Operating Fund Appropriation Reserves	
05-206-55-XXX-XXX	Utility Charge Overpayments	This is the sum owed to customers who have overpaid their utility bills.
05-240-55-XXX-XXX	Accrued Interest on Bonds	The sum of accrued interest owed on bonds at the year's end.
05-241-55-XXX-XXX	Accrued Interest on Notes	The sum of accrued interest owed on notes at the year's end.
05-259-55-XXX-XXX	Prepaid Utility Charges	
05-260-05-XXX-XXX	Interfund Accounts Payable	
05-300-60-XXX-XXX	<b>RESERVE FOR RECEIVABLES AND OTHER ASSETS</b>	
05-400-65-XXX-XXX	<b>FUND BALANCE</b>	
05-401-66-XXX-XXX	<b>BUDGET OPERATIONS</b>	

The fund account codes of 05, 07, and 09 are allocated to account for multiple utility operating funds (see page 12 for an explanation of funds).

\*\*\*\*\*

06-XXX-XX-XXX-XXX	<b>UTILITY CAPITAL FUND</b>	Utilities such as water, sewer, and electric require substantial capital investment. The financing of these capital projects are recorded in the Utility Capital Fund.
06-100-XX-XXX-XXX	<b>ASSETS</b>	
06-101-01-XXX-XXX	Cash	
06-150-03-XXX-XXX	Fixed Capital	This account records the value of the utility capital improvements that are completed

<sup>19</sup>It is important to keep in mind the required entry when recording the adopted utility budget. The following is a representative example.

		<u>Debit</u>	<u>Credit</u>
05-192-08-XXX-XXX	Surplus Anticipated Revenue	\$100,000	
	Anticipated Revenue		
05-192-08-500-XXX	Rents	500,000	
05-192-08-501-XXX	Connection Fees	100,000	
05-201-XX-XXX-XXX	Appropriations		\$700,000

*To Record the Adopted 20XX Utility Budget.*

<sup>20</sup>If the utility operates as part of the municipal public works department, the NJCAFR code 26 may be used instead of 55.

		(permanently financed).
06-151-03-XXX-XXX	Fixed Capital - Authorized and Uncompleted	This is the value of utility capital improvements that are not completed (not permanently financed).
06-160-05-XXX-XXX	Interfund Accounts Receivable	
06-200-55-550-550 (599)(599)	<b>LIABILITIES</b>	
06-216-55-550-550 (599)(599)	Utility Capital Improvement Authorizations	This account is identical to the General Capital Improvement Authorization Account. It is used to account for Bond Ordinances, or other capital ordinances, adopted for utility capital purposes. The account series 550-599 (of the Subsidiary code, eighth through tenth digits) is allocated for utility capital improvement authorizations.
06-217-55-XXX-XXX	Serial Bonds Payable	
06-219-55-XXX-XXX	Bond Anticipation Notes Payable	
06-225-55-550-550 (599)(599)	Utility Capital Improvement Fund	
06-284-55-XXX-XXX	Reserve for Amortization	This is a holding account used to offset the reduction in debt, bond, and note principal payments.
06-285-55-XXX-XXX	Reserve for Deferred Amortization	This is a holding account used when a utility capital bond ordinance is partially financed by a down payment. When the ordinance is totally permanently financed, the account is closed to the Reserve for Amortization account.
06-260-05-XXX-XXX	Interfund Accounts Payable	
06-400-65-XXX-XXX	<b>FUND BALANCE</b>	Utility Capital surplus.

\* \* \* \* \*

The Fund account codes of 06 and 08 are allocated to Utility Capital Funds. Fund account code 10 is allocated for a Utility Trust Assessment Fund. Many municipalities and counties have several Trust Funds, including, possibly, a Trust Assessment Fund. In the event that a large number of Trust Funds exist, the Fund account code of 11 is allocated to the Trust Assessment Fund and fund account codes 12 through 25 are allocated for various Trust Funds. The asset and liability accounts are arranged in the same manner as Trust Fund number 03 which is used by

municipalities not requiring a large range of Trust Fund accounts. If necessary, additional funds may be added using fund account codes 26 through 99.

\* \* \* \* \*

**F. County FCOA Supplement**

The following appropriation accounts are unique to county government and they are an addition to the standard municipal FCOA. Counties must use the account codes identified in Section V. E-2 together with the following NJCAFR and subsidiary (appropriation) code.

<u>NJCAFR Code</u>	<u>Subsidiary (Appropriation) Code</u>	<u>Description</u>
20	121	County Board of Elections
21	182	County Soil Conservation District
22	196	County Board of Construction Appeals
22	201	County Weights and Measures
25	253	County Consumer Affairs
25	254	County Medical Examiner's Office
25	281	County Youth Detention Facility
26	292	County Bridge Maintenance
27	351	County Mental Health
27	353	County DYFS
29	396	County Higher Education Extension Service

**V. IMPLEMENTATION**

**A. General Guidelines**

After reading this manual and the attached appendices, the practitioner is ready to "mark-up" existing financial records, such as the general ledger, trial balances, and the budget, using the applicable Flexible Chart Of Account numbers. It is also important for the Chief Financial Officer to review the general ledger account structure to ensure that all applicable accounts are included in the FCOA. Of course, the county or municipal computer vendor should be consulted and will provide assistance as required. Also, the municipal auditor should be consulted when changing any financial system.

The following are the recommended steps to be taken when implementing the FCOA:

1. Read this manual in its entirety, noting any questions or concerns that come to mind;
2. Review the Requirements of Audit, Statement of Revenues, Statement of Expenditures and Balance Sheets, using the FCOA account codes. These should be used as a guide;
3. Obtain any training necessary to assist with the logic and understanding of the FCOA;
4. Mark-up the existing locality's financial records with the new accounts. This includes coding duplicate copies of the AFS, CAFR (or Audit), as well as the General Ledger, and budget records;
  - a. To select the account codes, refer to pages 17-25 of this text. If further guidance is required, refer to Appendix A or Appendix B. Appendix B is particularly useful when selecting the subsidiary anticipated revenue and appropriation account codes.
  - b. If the locality has specific or unique requirements, refer to the account descriptions in the text. Sufficient unassigned accounts exist in the coding structure to allow unique accounts to be added. However, prior to adding the unassigned codes, permission must be received from DLGS.
5. It is important that the financial records of the municipality are reconciled on a monthly basis. The chart of accounts should be regularly reviewed so that accounts that are no longer required are deleted.
6. The two digit NJCAFR appropriation code and three digit subsidiary account code must be inserted into the State Official Budget form as well as the number 1 for Salaries and Wages and 2 for other expenses (all non-salary appropriations). Accordingly, six digits will be inserted, identifying the appropriation, on the official budget form.
7. The first five digits representing the fund and the general ledger account do not need to be included by using departments when preparing purchase orders, vouchers, and other budget code documents. This will make department processing of requisition, purchase orders, and vouchers more efficient.

#### B. Supplemental Account Code

This chart of accounts makes every attempt to be flexible while at the same time standardizing the codes to be used for general ledger and budgetary purposes. This standardization results in a uniform system allowing virtually all municipalities and counties to be uniformly compared and reviewed.

Within this framework, the flexible aspects of the FCOA allows municipalities and counties

having unique accounts to incorporate them within the coding system. However, some large entities with many such unique requirements may need a more detailed breakdown of accounts. In addition, other entities may wish to take advantage of technology improvements and budget practice improvements, for example, program budgeting. These practices make it necessary to sort the budget according to local requirements. With this in mind, the subsidiary (appropriation/anticipated revenue) level account code may be expanded by adding a decimal point and up to three additional digits. For example, appropriation subsidiary account number 745, police services, may be further detailed as follows: 745.001, 745.002, etc.

By adding the decimal and the digits, the integrity of the FCOA is maintained while at the same time accomplishing various financial reporting and account sorting. Of course, any such expansion of the account code must be balanced with the concern that the number of digits may be unmanageable. This is particularly true in smaller municipalities. The two digit NJCAFR code and three digit subsidiary appropriation code would still be inserted on the official budget form.

\* \* \* \* \*

**Rutgers University**  
**Flexible Chart of Accounts (FCOA)**  
**Appendix A**  
**Account Master Listing**  
**Numeric Sequence**

**NOTE: Duplicate account codes may exist in different funds.**

**FUND**

- 1 Current Fund
- 2 Federal and State Grants Fund
- 3 Trust Funds - to be used by Municipalities and Counties with a smaller number of Trust Funds
- 4 General Capital Fund
- 5 Water Operating Fund
- 6 Water Capital Fund
- 7 Sewer Operating Fund
- 8 Other Utility Capital Fund (sewer, water & sewer, electric)
- 9 Water and Sewer Utility Operating Fund
- 10 Utility Assessment Fund
- 11 Assessment Trust Fund
- 12 - 25 Other Trust Funds (Trust Other, Animal Control, Self Ins., Payroll, Unemployment Ins., Community Development, Developer's Escrow, Public Assistance, etc.)
- 26 - 99 Reserved for future use or special requirements

**GENERAL LEDGER/TRIAL BALANCE ACCOUNTS**

- 100 - 199 General Ledger Accounts - Assets
  - 101 Cash
  - 102 Investments
  - 103 Petty Cash
  - 104 Due to State of N.J. Senior Citizen and Veterans Deduction
  - 105 Other Assets (not off-set by the Reserve for Receivables)
- 106 - 112 Taxes Receivable - 20XX
  - 113 Tax Title Liens Receivable
  - 114 Property Acquired for Taxes (Foreclosed Property)
  - 116 Prepaid School Taxes
- 117 - 147 Other Accounts Receivable (Including Utility Consumer Accounts Receivable)
  - 148 Assessments Receivable
  - 150 Fixed Capital
  - 151 Fixed Capital - Authorized and Uncompleted
- 160 - 169 Interfund Accounts Receivable
  - 180 Deferred Charges
  - 181 Overexpended Current Year Appropriations
  - 182 Overexpended Appropriation Reserves
  - 183 Expenditure without Appropriation
  - 184 Emergency Appropriation - One Year
  - 185 Emergency Authorization - Three Years
  - 186 Emergency Authorization - Five Years
  - 188 Cash Deficit
  - 190 Amount to be Raised through Taxation
  - 192 Anticipated Revenues
  - 193 Receipts from Delinquent Taxes
  - 194 Unanticipated Revenue
  - 195 Assessment Liens including Interest and Costs
  - 196 Prospective Assessments
  - 197 Deferred Charges to Future Taxation - Unfunded



- 198 Deferred Charges to Future Taxation - Funded
- 199 Miscellaneous Other Assets
- 200 - 399 General Ledger Accounts - Liabilities
  - 201 Current Appropriations - Budget Accounts
  - 202 Reserve for Encumbrances
  - 203 Appropriation Reserves
  - 204 Accounts/Contracts Payable
  - 205 Tax Overpayments
  - 206 Regional School Taxes Payable
  - 207 School Taxes Payable
  - 208 County Taxes Payable
  - 209 Due to County for Added and Omitted Taxes
  - 210 Special District Taxes Payable
  - 211 County Open Space Tax
  - 212 Prepaid Taxes
  - 213 Appropriated Reserves - Federal and State Grants
  - 214 Unappropriated Reserves - Federal and State Grants
  - 215 Capital Improvement Authorizations
  - 216 Utility Fund Capital Improvement Authorizations
  - 217 Serial Bonds Payable
  - 218 School Bonds Payable
  - 219 Bond Anticipation Notes Payable
- 220 - 224 Other Outstanding Debt (Including Assessment Debt where applicable)
  - 225 Capital Improvement Fund
  - 226 Capital Reserves
  - 240 Accrued Interest on Bonds
  - 241 Accrued Interest on Notes
- 260 - 269 Interfund Accounts Payable
  - 275 Reserve for Tax Appeals
- 271 - 279 Other Reserves and Liability Accounts
  - 280 Reserve for Revaluation Expenses
  - 281 Reserve for Sale of Municipal Assets
  - 282 Reserve for Sale of Municipal Assets-Contract/Mortgage Sales
  - 283 Reserve Assessments and Liens
  - 284 Reserve for Amortization
  - 285 Reserve for Deferred Amortization
- 286 - 299 Other Fund Reserves Liability Accounts
  - 300 Reserve Receivables and Other Assets
  - 400 Fund Balance
  - 401 Budget Operations
  - 405 Est. Proceeds Bonds & Notes Auth. & Unissued (Memo/Ordinance Posting Account)
  - 406 Bonds & Notes Authorized & Unissued (Memo/Ordinance Posting Account)

**NJCAFR and BUDGET CLASSIFICATION**

- 01 Cash (including Change Fund and Petty Cash)
- 02 Investments
- 03 Assets not off-set by the Reserve for Receivables
- 04 Assets off-set by the Reserve for Receivables
- 05 Interfund Accounts
- 06 Deferred Charges/Emergency Appropriations
- 07 Amount to be Raised through Taxation
- 08 - 15 Anticipated Revenues
  - 16 Unanticipated Revenues

- 17 - 18 Miscellaneous Revenues
- 19 Urban Enterprise Zone
- 20 - 50 Budget Category Expenditures (including General Appropriations, Approp. Reserves and Reserve for Encumbrances)
  - 50 Reserve for Uncollected Taxes
  - 55 Other Liability Accounts
  - 56 Trust Fund Reserve or Liability Account
  - 60 Reserve for Receivables and Other Assets
  - 65 Fund Balance
  - 66 Budget Operations
- 67 - 98 For Use at the Locality's Discretion
  - 99 Capital and Utility Capital Memo Accounts

**SUBSIDIARY ACCOUNT**

- 001 - 099 Unique Asset/Liability -(Subsidiary Accounts including Trust Reserve)
- 100 - 249 Anticipated Revenues - Subsidiary
- 250 - 299 Private Contributions - Subsidiary including Anticipated Revenues and Appropriations
  - 499 Receipts from Delinquent Taxes
- 500 - 549 Utility Operating Fund - Subsidiary Accounts
- 550 - 599 Utility Capital Fund - Subsidiary Accounts
- 600 - 699 Unanticipated Revenue - Subsidiary Accounts
- 100 - 699 Subsidiary Accounts - Standard Operating Budget Appropriation Accounts (excluding Federal/State Grants) NOTE: Use the entire account series for ILSAs.
- 700 - 899 Federal and State Grants - Subsidiary including Anticipated Revenues and Appropriations
- 850 - 899 Trust Fund - Subsidiary Account
- 900 - 999 Capital Improvements, Debt Service and General Capital Fund - Subsidiary Accounts

**OBJECT OF EXPENDITURE/LINE ITEM CLASSIFICATION - (these are to be developed at the discretion of the locality)**

- 001 - 009 Assets - Line Item Classification
- 010 - 299 Budget Expenditure Detail- Line Item Classification
- 300 - 499 Federal and State Grants - Line Item Classification
- 500 - 549 Utility Operating Fund - Line Item Classification
- 550 - 599 Utility Capital Fund - Line Item Classification
- 600 - 799 Miscellaneous to be used at Localities Discretion
- 800 - 899 Trust Fund - Line Item Classification
- 900 - 999 General Capital - Line Item Classification

**Rutgers University**  
**Flexible Chart of Accounts (FCOA)**  
**Appendix B**  
**Account Sequence Listing**

<b>Fund</b>	<b>General Ledger Account</b>	<b>NJCAFR and Budget Classification</b>	<b>Subsidiary Account</b>	<b>Object Of Exp Line Item</b>	<b>Account Title</b>
1	XXX	XX	XXX	001 - 199	<b>Current Fund</b>
1	100 - 199	XX	XXX	001 - 009	<b>Asset Accounts</b>
1	101	01	XXX	001 - 009	Cash
1	102	02	XXX	001 - 009	Investments
1	103	01	XXX	XXX	Petty Cash
1	104	03	XXX	XXX	Due from State of NJ Sr. Citizens and Veterans Deductions
1	105	03	XXX	XXX	<b>Other Assets not off-set by the Reserve for Receivables</b>
1	105	03	XXX	XXX	Other Assets and Receivables
1	106	04	XXX	XXX	<b>Other Assets off-set by the Reserve for Receivables</b>
1	106 - 112	04	XXX	XXX	Taxes Receivable - 20XX
1	113	04	XXX	XXX	Tax Title Liens Receivable
1	114	04	XXX	XXX	Property Acquired for Taxes (Foreclosed Property)
1	116	04	XXX	XXX	Prepaid School Taxes
1	117 - 147	04	XXX	XXX	Other Accounts Receivable (Incl. Utility Consumer Accts. Receivable)
1	160 - 169	05	XXX	XXX	<b>Interfund Accounts Receivable</b>
1	161	05	XXX	XXX	Interfund Receivable - General Capital Fund
1	163	05	XXX	XXX	Interfund Receivable - Self Insurance Trust
1	164	05	XXX	XXX	Interfund Receivable - Other Trust
1	165	05	XXX	XXX	Interfund Receivable - Animal Control Trust
1	166	05	XXX	XXX	Interfund Receivable - Neighborhood Preservation
1	168	05	XXX	XXX	Interfund Receivable - Payroll Trust
1	169	05	XXX	XXX	Interfund Receivable - Public Assistance
1	180	06	XXX	XXX	<b>Deferred Charges</b>
1	181	06	XXX	XXX	Overexpended Current Appropriations
1	182	06	XXX	XXX	Overexpended Appropriation Reserves
1	183	06	XXX	XXX	Expenditure without Appropriation
1	184	06	XXX	XXX	Emergency Appropriation - One Year
1	185	06	XXX	XXX	Emergency Appropriation - Three Years
1	186	06	XXX	XXX	Emergency Appropriation - Five Years
1	188	06	XXX	XXX	Cash Deficit
1	190	07	XXX	XXX	<b>Amount to be Raised Through Taxation</b>
1	192	08 - 12	100 - 249	XXX	<b>Anticipated Revenues</b>
1	192	09	200 - 249	XXX	<b>Local Revenues - State Aid Revenues</b>
1	192	10	700 - 869	XXX	<b>Anticipated Revenues-Federal and State Grants (Match w/Approps.)</b>
1	192	11	100 - 999	XXX	<b>Interlocal Services Agreements (Match w/Approps.)</b>
1	192	12	100 - 489	XXX	<b>Anticipated Revenues-Private Contributions</b>
1	193	15	499	XXX	<b>Receipts from Delinquent Taxes</b>
1	194	16	500 - 699	XXX	<b>Unanticipated Revenues</b>
1	199	10 - 19	XXX	XXX	<b>Miscellaneous Other Assets or Other Deferred Charges</b>
1	200 - 399	20 - 99	XXX	XXX	<b>Liabilities</b>
1	201	20 - 50	100 - 999	010 - 299	<b>Current Appropriations-Budget Accounts</b>
1	201	50	XXX	XXX	<b>Reserve for Uncollected Taxes</b>
1	202	55	100 - 799	010 - 299	Reserve for Encumbrances
1	203	20 - 50	100 - 899	010 - 299	Appropriation Reserves
1	204 - 219	55	XXX	XXX	<b>Other Liability Accounts</b>
1	204	55	XXX	XXX	Accounts Payable

1	205	55	XXX	XXX	Tax Overpayments
1	206	55	XXX	XXX	Regional School Taxes Payable
1	207	55	XXX	XXX	School Taxes Payable
1	208	55	XXX	XXX	County Taxes Payable
1	209	55	XXX	XXX	Due to County for Added and Omitted Taxes
1	210	55	XXX	XXX	Special District Taxes Payable
1	211	55	XXX	XXX	County Open Space Tax
1	212	55	XXX	XXX	Prepaid Taxes
1	<b>260 - 269</b>	<b>05</b>	<b>XXX</b>	<b>XXX</b>	<b>Interfund Accounts Payable</b>
1	261	05	XXX	XXX	Interfund Payable - General Capital
1	262	05	XXX	XXX	Interfund Payable - Assessment Trust
1	263	05	XXX	XXX	Interfund Payable - Self Insurance Trust
1	264	05	XXX	XXX	Interfund Payable - Other Trust
1	265	05	XXX	XXX	Interfund Payable - Animal Control Trust
1	268	05	XXX	XXX	Interfund Payable - Payroll Trust
1	269	05	XXX	XXX	Interfund Payable - Public Assistance
1	<b>270 - 299</b>	<b>55</b>	<b>XXX</b>	<b>XXX</b>	<b>Reserve Accounts</b>
1	271 - 274	55	XXX	XXX	Other Reserves or Liability Accounts
1	275	55	XXX	XXX	Reserve for Tax Appeals
1	276 - 279	55	XXX	XXX	Other Reserves or Liability Accounts
1	280	55	XXX	XXX	Reserve for Revaluation Expenses
1	281	55	XXX	XXX	Reserve for Sale of Municipal Assets
1	282	55	XXX	XXX	Reserve for Sale of Municipal Assets - Contract/Mortgage Sales
1	<b>300</b>	<b>60</b>	<b>XXX</b>	<b>XXX</b>	<b>Reserve for Receivables and Other Assets</b>
1	<b>400</b>	<b>65</b>	<b>XXX</b>	<b>XXX</b>	<b>Fund Balance</b>
1	<b>401</b>	<b>66</b>	<b>XXX</b>	<b>XXX</b>	<b>Budget Operations</b>
<b>Subsidiary Level</b>					
1	<b>192</b>	<b>08 - 15</b>	<b>XXX</b>	<b>XXX</b>	<b>Anticipated Revenues</b>
1	192	08	100 - 249	XXX	Anticipated Revenue - Local Revenue
1	192	08	101	XXX	Anticipated Surplus - Cash Surplus
1	192	08	102	XXX	Anticipated Surplus - "Written Consent"
1	192	08	103	XXX	Liquor Licenses - Clerk
1	192	08	104	XXX	Other Licenses - Clerk
1	192	08	105	XXX	Other Fees and Permits
1	192	08	106 - 109	XXX	Other Miscellaneous Revenues
1	192	08	110	XXX	Municipal/County Court Fines and Costs
1	192	08	111	XXX	Parking Meter Revenue
1	192	08	112	XXX	Interest and Costs on Taxes
1	192	08	113	XXX	Interest on Investments
1	192	08	114 - 159	XXX	Other Miscellaneous Revenues
1	192	08	160	XXX	Uniform Construction Code Fees
1	192	08	161 - 199	XXX	Other Miscellaneous Revenues
1	<b>192</b>	<b>09</b>	<b>200 - 249</b>	<b>XXX</b>	<b>State Aid Revenues</b>
1	192	09	200	XXX	Consolidated Municipal Property Tax Relief Aid (CMPTRA)
1	192	09	202	XXX	Energy Tax Receipts
1	192	09	203	XXX	Supplemental Energy Tax Receipts
1	<b>192</b>	<b>10</b>	<b>700 - 869</b>	<b>XXX</b>	<b>Federal and State Grant Revenues</b>
1	192	10	745	300	COPS FAST
1	192	10	745	303	Drunk Driving Enforcement Fund
1	192	10	770	360	Clean Communities Program
1	192	10	785	330	Public Health Priority Funds
1	192	10	865	390	New Jersey Transportation Trust Fund Awards
1	<b>192</b>	<b>11</b>	<b>XXX</b>	<b>XXX</b>	<b>Interlocal Services Agreements (Use Approp. Acct. Code)</b>
1	<b>192</b>	<b>12</b>	<b>100 - 489</b>	<b>XXX</b>	<b>Private Contributions Off-Set by Appropriations</b>

1	192	15	499	XXX	Receipts from Delinquent Taxes
1	192	19	700 - 837	XXX	Urban Enterprise Zone
1	201	19	700 - 837	XXX	Urban Enterprise Zone
1	201	20 - 50	100 - 999	010 - 299	<b>Current Appropriations</b>
1	201	20 - 50	100 - 999	010 - 299	<b>Appropriations Expenditure Accounts</b>
1	201	20	100 - 179	XXX	<b>General Government Functions</b>
1	201	20	100	XXX	General Administration
1	201	20	105	XXX	Human Resources (Personnel)
1	201	20	110	XXX	Mayor and Council/Bd of Chosen Freeholders/Cty Executive
1	201	20	120	XXX	Municipal /County Clerk
1	201	20	130	XXX	Financial Administration (Treasury)
1	201	20	135	XXX	Audit Services
1	201	20	140	XXX	Computerized Data Processing
1	201	20	145	XXX	Revenue Administration (Tax Collection)
1	201	20	150	XXX	Tax Assessment Administration/County Bd of Taxation
1	201	20	155	XXX	Legal Services (Legal Department)
1	201	20	160	XXX	County Surrogate's Office
1	201	20	165	XXX	Engineering Services
1	201	20	170	XXX	Economic Development Agencies
1	201	20	175	XXX	Historical Sites Office
1	201	21	180 - 194	XXX	<b>Land Use Administration</b>
1	201	21	180	XXX	Planning Board
1	201	21	185	XXX	Zoning Board of Adjustment
1	201	21	190	XXX	Affordable Housing Agency
1	201	22	195 - 209	XXX	<b>Code Enforcement and Administration</b>
1	201	22	195	XXX	Uniform Construction Code Enforcement Functions
1	201	22	200	XXX	Other Code Enforcement Functions
1	201	23	210 - 229	XXX	<b>Insurance</b>
1	201	23	210	XXX	Liability Insurance
1	201	23	215	XXX	Workers Compensation Insurance
1	201	23	220	XXX	Employee Group Insurance
1	201	23	225	XXX	Unemployment Insurance
1	201	24	230 - 239	XXX	<i>Reserved for Future Use</i>
1	201	25	240 - 289	XXX	<b>Public Safety Functions</b>
1	201	25	240	XXX	Police Department
1	201	25	250	XXX	Police Dispatch/911
1	201	25	252	XXX	Office of Emergency Management
1	201	25	255	XXX	Aid to Volunteer Fire Companies
1	201	25	260	XXX	Aid to Volunteer Ambulance Companies
1	201	25	265	XXX	Fire Department (incl. Fire Prevention/Uniform Fire Code Exp.)
1	201	25	270	XXX	County Sheriff's Department
1	201	25	275	XXX	Municipal/County Prosecutor's Office
1	201	25	280	XXX	Operation of City/County Jail System
1	201	26	290 - 329	XXX	<b>Public Works Functions</b>
1	201	26	290	XXX	Streets and Road Maintenance
1	201	26	300	XXX	Other Public Works Functions
1	201	26	305	XXX	Solid Waste Collection
1	201	26	310	XXX	Building and Grounds
1	201	26	315	XXX	Vehicle Maintenance (Including Police Vehicles)
1	201	26	320	XXX	County Mosquito Control Agency
1	201	26	325	XXX	Community Services Act (Condominium Community Costs)
1	201	27	330 - 369	XXX	<b>Health and Human Services</b>
1	201	27	330	XXX	Public Health Services (Board of Health)
1	201	27	335	XXX	Environmental Health Services

1	201	27	340	XXX	Animal Control Services
1	201	27	345	XXX	Welfare/Administration of Public Assistance
1	201	27	350	XXX	Operation of County Health Facility
1	201	27	360	XXX	Contributions to Social Service Agencies - Statutory
1	<b>201</b>	<b>28</b>	<b>370 - 389</b>	<b>XXX</b>	<b>Park and Recreation Functions</b>
1	201	28	370	XXX	Recreation Services and Programs
1	201	28	375	XXX	Maintenance of Parks
1	201	28	380	XXX	Beach and Boardwalk Operations
1	<b>201</b>	<b>29</b>	<b>390 - 409</b>	<b>XXX</b>	<b>Education Functions (Includes Library)</b>
1	201	29	390	XXX	Municipal/County Library
1	201	29	395	XXX	Contribution to County College
1	201	29	400	XXX	Contribution to County Technical School
1	201	29	405	XXX	Contribution to Local School Board
1	<b>201</b>	<b>30</b>	<b>410 - 429</b>	<b>XXX</b>	<b>Other Common Operating Functions (Unclassified)</b>
1	201	30	410	XXX	Prior Years Bills
1	201	30	415	XXX	Accumulated Leave Compensation
1	201	30	420	XXX	Celebration of Public Events
1	<b>201</b>	<b>31</b>	<b>430 - 460</b>	<b>XXX</b>	<b>Utility Expenses and Bulk Purchases</b>
1	201	31	430	XXX	Electricity
1	201	31	435	XXX	Street Lighting
1	201	31	440	XXX	Telephone (excluding equipment acquisition)
1	201	31	445	XXX	Water
1	201	31	446	XXX	Gas (natural or propane)
1	201	31	447	XXX	Fuel Oil
1	201	31	450	XXX	Telecommunications costs
1	201	31	455	XXX	Sewerage processing and disposal
1	201	31	460	XXX	Gasoline
1	201	31	461 - 464	XXX	<i>Reserved for Future Use</i>
1	<b>201</b>	<b>32</b>	<b>465</b>	<b>XXX</b>	<b>Landfill/Solid Waste Disposal Costs</b>
1	201	33 - 34	466 - 469	XXX	<i>Reserved for Future Use</i>
1	<b>201</b>	<b>35</b>	<b>470</b>	<b>XXX</b>	<b>Contingent</b>
1	<b>201</b>	<b>36</b>	<b>471 - 479</b>	<b>XXX</b>	<b>Statutory Expenditures</b>
1	201	36	471	XXX	Public Employees Retirement System
1	201	36	472	XXX	Social Security
1	201	36	474	XXX	Consolidated Police and Fire Retirement System
1	201	36	475	XXX	Police and Fire Retirement System
1	<b>201</b>	<b>37</b>	<b>480</b>	<b>XXX</b>	<b>Judgements</b>
1	201	38/39	481 - 489	XXX	<i>Reserved for Future Use</i>
1	<b>201</b>	<b>40</b>	<b>700 - 869</b>	<b>XXX</b>	<b>Private Contributions</b>
1	<b>201</b>	<b>41</b>	<b>700 - 899</b>	<b>XXX</b>	<b>Federal and State Grants</b>
1	<b>201</b>	<b>42</b>	<b>XXX</b>	<b>XXX</b>	<b>Interlocal Service Agreements (Use Subsidiary Number System)</b>
1	<b>201</b>	<b>43</b>	<b>490</b>	<b>XXX</b>	<b>Municipal/County Court</b>
1	201	43	495	XXX	Public Defender
1	<b>201</b>	<b>44</b>	<b>900 - 999</b>	<b>XXX</b>	<b>Capital Improvements (and Capital Improvement Fund)</b>
1	<b>201</b>	<b>45</b>	<b>900 - 999</b>	<b>XXX</b>	<b>Municipal Debt Service</b>
1	201	45	920	XXX	Bond Principal
1	201	45	925	XXX	Note Principal
1	201	45	930	XXX	Bond Interest
1	201	45	935	XXX	Note Interest
1	201	45	940	XXX	Green Acres Loan Payments
1	<b>201</b>	<b>46</b>	<b>870 - 899</b>	<b>XXX</b>	<b>Deferred Charges</b>
1	201	46	870 - 899	XXX	Emergency Appropriations (Including Special Emergencies)
1	201	47	XXX	XXX	<i>Reserved for Future Use</i>
1	<b>201</b>	<b>48</b>	<b>900 - 999</b>	<b>XXX</b>	<b>Type I School District Debt Service</b>
1	<b>201</b>	<b>50</b>	<b>899</b>	<b>XXX</b>	<b>Reserve for Uncollected Taxes</b>

1	201	20 - 50	XXX	010 - 019	<b>Salaries and Wages</b>
1	201	XX	XXX	011	Salaries and Wages - Full Time
1	201	XX	XXX	012	Salaries and Wages - Part Time
1	201	XX	XXX	013	Temporary and Seasonal
1	201	XX	XXX	014	Overtime
1	201	XX	XXX	015	Other Pay
1	201	20 - 44	XXX	020 - 299	<b>Other Expenses</b>
1	201	XX	XXX	020	Contractual Services
1	201	XX	XXX	021	Legal Advertising
1	201	XX	XXX	022	Postage and Express Charges
1	201	XX	XXX	023	Printing and Binding
1	201	XX	XXX	024	Cleaning and Maintenance of Buildings and Facilities
1	201	XX	XXX	025	Maintenance of Motor Vehicles
1	201	XX	XXX	026	Maintenance of Other Equipment
1	201	XX	XXX	027	Legal Services
1	201	XX	XXX	028	Other Professional, Consultant, and Specialized Services
1	201	XX	XXX	029	Other Contractual Items
1	201	XX	XXX	030	Materials and Supplies
1	201	XX	XXX	031	Chemicals and Gases
1	201	XX	XXX	032	Clothing and Uniforms
1	201	XX	XXX	033	Books and Publications
1	201	XX	XXX	034	Motor Vehicle Parts and Accessories
1	201	XX	XXX	035	Janitorial, Laundry, and Household Supplies
1	201	XX	XXX	036	Office Supplies
1	201	XX	XXX	037	Electrical and Communication Supplies
1	201	XX	XXX	038	General Hardware and Minor Tools
1	201	XX	XXX	039	General Machinery Parts
1	201	XX	XXX	040	Personnel Expenses and Training
1	201	XX	XXX	041	Conferences and Meetings
1	201	XX	XXX	042	Education and Training
1	201	XX	XXX	043	Uniform Allowance
1	201	XX	XXX	044	Professional Association Dues
1	201	XX	XXX	045	Travel
1	201	XX	XXX	050	DPW Work Equipment/Snow Plowing Equipment
1	201	XX	XXX	051	Purchase of Vehicles (including Police Vehicles)
1	201	XX	XXX	052	Janitorial, Laundry, Kitchen Equipment
1	201	XX	XXX	053	Office Equipment
1	201	XX	XXX	054	Electrical, Lighting, and Communications Equip. and Supplies
1	201	XX	XXX	055	Plumbing, Air Conditioning, and Heating Equip. and Supplies
1	201	XX	XXX	056	Fire and Other Safety Equipment
1	201	XX	XXX	057	Furniture and Furnishings
1	201	XX	XXX	058	Other Equipment and Supplies
1	201	XX	XXX	059	Date Processing Equipment
1	201	XX	XXX	065	Recreation Equipment and Supplies
1	201	XX	XXX	065	Recreation Program Equipment
1	201	XX	XXX	066	Recreation Supplies
1	201	XX	XXX	070	Heating Oil
1	201	XX	XXX	071	Electricity
1	201	XX	XXX	072	Water
1	201	XX	XXX	073	Fire Hydrants Charges
1	201	XX	XXX	074	Gasoline and Diesel Fuel
1	201	XX	XXX	075	Street Lighting
1	201	XX	XXX	076	Telephone Charges
1	201	XX	XXX	077	Telecommunications (FAX, E-Mail, Internet etc.)
1	201	XX	XXX	078	Sewerage Disposal Charges

1	201	XX	XXX	090	Insurance and Surety Bonds
1	201	XX	XXX	091	Awards and Judgements
1	201	XX	XXX	092	Medical Insurance
1	201	XX	XXX	093	Medical Expenses Including Annual Physicals
1	201	XX	XXX	100 - 299	Other Line Items as required by the individual Munic./County
<b>2</b>	<b>XXX</b>	<b>XX</b>	<b>XXX</b>	<b>XXX</b>	<b>Federal and State Grants Fund</b>
<b>2</b>	<b>100</b>	<b>01 - 06</b>	<b>300 - 498</b>	<b>300 - 499</b>	<b>Assets</b>
2	101	01	XXX	XXX	Cash
2	117	03	XXX	XXX	Accounts Receivable
2	160 - 169	05	XXX	XXX	Interfund Accounts Receivable(s)
<b>2</b>	<b>200</b>	<b>40</b>	<b>XXX</b>	<b>XXX</b>	<b>Liabilities</b>
2	213	40	700 - 899	XXX	Appropriated Reserves - Object of Expenditure Line Items
2	214	40	XXX	XXX	Unappropriated Reserves
2	260 - 269	05	XXX	XXX	Interfund Accounts Payable
<b>3</b>	<b>XXX</b>	<b>XX</b>	<b>XXX</b>	<b>XXX</b>	<b>Trust Funds to be used at the discretion of Municipalities and Counties with a small number of Trust Funds</b>
3	XXX	XX	851	XXX	Trust (Other)
3	XXX	XX	852	XXX	Animal Control Trust Fund
3	XXX	XX	853	XXX	Public Assistance Trust Fund
3	XXX	XX	854	XXX	Developer's Trust
<b>3</b>	<b>100</b>	<b>01 - 06</b>	<b>850 - 899</b>	<b>800 - 899</b>	<b>Assets</b>
3	101	01 - 02	XXX	XXX	Cash and Cash Equivalents
3	160 - 169	05	XXX	XXX	Interfund Accounts Receivable(s)
<b>3</b>	<b>200</b>	<b>56</b>	<b>850 - 899</b>	<b>800 - 899</b>	<b>Liabilities</b>
3	260 - 269	05	XXX	XXX	Interfund Accounts Payable
3	286 - 289	56	850 - 899	800 - 899	Trust Fund Liability Reserve Accounts
<b>4</b>	<b>XXX</b>	<b>XX</b>	<b>XXX</b>	<b>XXX</b>	<b>General Capital Fund</b>
<b>4</b>	<b>100</b>	<b>01 - 19</b>	<b>900 - 999</b>	<b>900 - 999</b>	<b>Assets</b>
4	101	01	XXX	XXX	Cash
4	160 - 169	05	XXX	XXX	Interfund Accounts Receivable(s)
4	197	06	XXX	XXX	Deferred Charges to Future Taxation - Unfunded
4	198	06	XXX	XXX	Deferred Charges to Future Taxation - Funded
<b>4</b>	<b>200</b>	<b>55</b>	<b>900 - 999</b>	<b>900 - 999</b>	<b>Liabilities</b>
4	215	55	900 - 999	900 - 999	General Capital Fund Improvement Authorizations
4	217	55	XXX	XXX	Serial Bonds Payable
4	218	55	XXX	XXX	School Bonds Payable
4	219	55	XXX	XXX	Bond Anticipation Notes Payable
4	225	55	XXX	XXX	Capital Improvement Fund
4	226	55	XXX	XXX	General Capital Reserves
4	260 - 269	05	XXX	XXX	Interfund Accounts Payable
4	400	65	XXX	XXX	Fund Balance
4	405	99	XXX	XXX	Estimated Proceeds Bonds and Notes
4	406	99	XXX	XXX	Bonds and Notes Authorized but not Issued
<b>5, 7, &amp; 9</b>	<b>XXX</b>	<b>XX</b>	<b>XXX</b>	<b>XXX</b>	<b>Utility Operating Funds (Water, Sewer, Electric, etc.)</b>
<b>5, 7, &amp; 9</b>	<b>100</b>	<b>01 - 06</b>	<b>500 - 549</b>	<b>500 - 549</b>	<b>Assets</b>
5, 7, & 9	101	01	XXX	XXX	Cash
5, 7, & 9	102	02	XXX	XXX	Investments
5, 7, & 9	117 - 122	04	XXX	XXX	Utility Consumer Accounts Receivable - 20XX
5, 7, & 9	160 - 169	05	XXX	XXX	Interfund Accounts Receivable(s)
5, 7, & 9	180	06	XXX	XXX	Deferred Charges
5, 7, & 9	192	08	500 - 549	XXX	Utility Operating Fund Anticipated Revenues
5, 7, & 9	194	09	500 - 549	XXX	Utility Operating Fund Unanticipated Revenues



5, 7, & 9	200	55	500 - 549	500 - 549	<b>Liabilities</b>
5, 7, & 9	201	55	500 - 549	500 - 549	Utility Operating Fund Appropriations
5, 7, & 9	203	55	500 - 549	500 - 549	Appropriation Reserves
5, 7, & 9	206	55	XXX	XXX	Utility Over Payments
5, 7, & 9	259	55	XXX	XXX	Prepaid Utility Charges
5, 7, & 9	240	55	XXX	XXX	Accrued Interest on Bonds
5, 7, & 9	241	55	XXX	XXX	Accrued Interest on Notes
5, 7, & 9	260 - 269	05	XXX	XXX	Interfund Accounts Payable
5, 7, & 9	300	60	XXX	XXX	Reserve for Receivables and Other Assets
5, 7, & 9	400	65	XXX	XXX	Fund Balance
5, 7, & 9	401	66	XXX	XXX	Budget Operations
<b>6 &amp; 8</b>	<b>XXX</b>	<b>XX</b>	<b>XXX</b>	<b>XXX</b>	<b>Utility Capital Fund (Water, Sewer, Electric, etc.)</b>
<b>6 &amp; 8</b>	<b>100</b>	<b>01 - 06</b>	<b>550 - 599</b>	<b>550 - 599</b>	<b>Assets</b>
6 & 8	101	01	XXX	XXX	Cash
6 & 8	150	03	XXX	XXX	Fixed Capital
6 & 8	151	03	XXX	XXX	Fixed Capital - Authorized and Uncompleted
6 & 8	160 - 169	05	XXX	XXX	Interfund Accounts Receivable(s)
<b>6 &amp; 8</b>	<b>200</b>	<b>50 - 55</b>	<b>550 - 599</b>	<b>550 - 599</b>	<b>Liabilities</b>
6 & 8	216	55	550 - 599	550 - 599	Utility Improvement Authorizations
6 & 8	217	55	XXX	XXX	(Assessment) Serial Bonds Payable
6 & 8	219	55	XXX	XXX	(Assessment) Bond Anticipation Notes Payable
6 & 8	225	55	550 - 599	550 - 599	Capital Improvement Fund
6 & 8	260 - 269	05	XXX	XXX	Interfund Accounts Payable
6 & 8	284	55	XXX	XXX	Reserve for Amortization
6 & 8	285	55	XXX	XXX	Reserve for Deferred Amortization
6 & 8	400	65	XXX	XXX	Fund Balance
6 & 8	405	99	XXX	XXX	Estimated Proceeds Bonds and Notes
6 & 8	406	99	XXX	XXX	Bonds and Notes Authorized but not Issued
<b>10</b>	<b>XXX</b>	<b>XX</b>	<b>XXX</b>	<b>XXX</b>	<b>Utility Assessment Fund</b>
<b>10</b>	<b>100</b>	<b>01 - 06</b>	<b>XXX</b>	<b>XXX</b>	<b>Assets</b>
10	101	01	XXX	XXX	Cash
10	148	03	XXX	XXX	Assessments Receivable
10	195	03	XXX	XXX	Assessment Liens (including Interest and Costs)
<b>10</b>	<b>200</b>	<b>50 - 55</b>	<b>XXX</b>	<b>XXX</b>	<b>Liabilities</b>
10	217	55	XXX	XXX	(Assessment) Serial Bonds Payable
10	219	55	XXX	XXX	(Assessment) Bond Anticipation Notes Payable
10	283	55	XXX	XXX	Reserve for Assessments and Liens
<b>11</b>	<b>XXX</b>	<b>XX</b>	<b>XXX</b>	<b>XXX</b>	<b>Assessment Trust Fund</b>
<b>11</b>	<b>100</b>	<b>01 - 19</b>	<b>XXX</b>	<b>XXX</b>	<b>Assets</b>
11	101	01	XXX	XXX	Cash
11	148	03	XXX	XXX	Assessments Receivable
11	160 - 169	05	XXX	XXX	Interfund Accounts Receivable(s)
11	180	06	XXX	XXX	Deferred Charges
11	195	03	XXX	XXX	Assessment Liens (including Interest and Costs)
11	196	03	XXX	XXX	Prospective Assessments
<b>11</b>	<b>200</b>	<b>56</b>	<b>XXX</b>	<b>XXX</b>	<b>Liabilities</b>
11	260 - 269	05	XXX	XXX	Interfund Accounts Payable
11	217	56	XXX	XXX	(Assessment) Serial Bonds Payable
11	219	56	XXX	XXX	(Assessment) Bond Anticipation Notes Payable
11	283	56	XXX	XXX	Reserve for Assessments and Liens

12 - 25	XXX	XX	XXX	XXX	Other Trust Funds (Animal Ctrl, Self Ins, Payroll, Unemployment Ins. Comm. Development, Developers Escrow, Public Asst. etc.)
12 - 25	100	01 - 19	850 - 899	800 - 899	Assets
12 - 25	101	01	XXX	XXX	Cash
12 - 25	160 - 169	05	XXX	XXX	Interfund Accounts Receivable(s)
12 - 25	200	56	850 - 899	800 - 899	Liabilities
12 - 25	260 - 269	05	XXX	XXX	Interfund Accounts Payable
12 - 25	286 - 299	56	850 - 899	800 - 899	Trust Fund Liability Reserve Accounts

**Rutgers University**  
**Flexible Chart of Accounts (FCOA)**  
**Appendix C**

**Account Master Listing by Fund**

**NOTE: Duplicate account codes may exist in different funds.**

<u>Fund</u>	<u>General Ledger Trial Balance</u>	<u>NJCAFR and Budget Classification</u>	<u>Subsidiary Accounts</u>	<u>Object Code Line Item</u>	
1	XXX	XX	XXX	XXX	<b>Current Fund</b>
1	100 - 199	XX	XXX	XXX	General Ledger Accounts - Assets
1	101	01	001 - 099	001 - 009	Subsidiary - Cash
1	102	02	001 - 099	001 - 009	Subsidiary - Investments
1	103	01	001 - 099	001 - 009	Subsidiary - Cash Equivalents (e.g. Petty Cash and Change Funds)
1	104 - 105	03	XXX	XXX	Assets not off-set by the Reserve for Receivables
1	106 - 147	04	XXX	XXX	Assets off-set by the Reserve for Receivables
1	160 - 169	05	XXX	XXX	Interfund Accounts Receivable
1	180 - 189	06	XXX	XXX	Deferred Charges/Emergency Appropriations
1	190	07	XXX	XXX	Amount to be Raised through Taxation
1	192	08	100 - 249	XXX	Anticipated Revenues - Local
1	192	10	700 - 869	XXX	Anticipated Revenues - Federal and State Grants
1	192	12	100 - 489	XXX	Anticipated Revenues off-set with Appropriations (Private Contributions)
1	193	15	499	XXX	Receipts from Delinquent Taxes
1	194	16	500 - 699	XXX	Unanticipated Revenue
1	199	17 - 18	XXX	XXX	Miscellaneous Other Assets
1	192	19	700 - 837	XXX	Urban Enterprise Zone
1	201	19	700 - 837	XXX	Urban Enterprise Zone
1	200 - 399	XX	XXX	XXX	General Ledger Accounts - Liabilities
1	201 - 203	20 - 49	100 - 999	010 - 299	General Appropriations - Budget Accounts
1	201 - 203	40	XXX	XXX	Private Revenues off-set with Appropriation
1	201 - 203	40	700 - 869	XXX	Subsidiary - Private Contributions
1	201 - 203	41	700 - 899	XXX	Subsidiary - Grant Accounts
1	201 - 203	45	900 - 999	XXX	Subsidiary - Debt Svs, Emergencies, Miscellaneous
1	201 - 203	46	870 - 899	XXX	Subsidiary - Deferred Charges/Emergency Appropriations
1	201	50	899	XXX	Reserve for Uncollected Taxes
1	204 - 219	55	XXX	XXX	Other Liability Accounts
1	260 - 269	05	XXX	XXX	Interfund Accounts Payable
1	300	60	XXX	XXX	Reserve for Receivables and Other Assets
1	400	65	XXX	XXX	Fund Balance
1	401	66	XXX	XXX	Budget Operations
2	XXX	XX	XXX	XXX	<b>Federal and State Grants Fund</b>
2	100 - 199	01 - 06	XXX	XXX	General Ledger Accounts - Assets
2	200 - 299	40	XXX	XXX	General Ledger Accounts - Liabilities
2	213 - 214	40	300 - 498	XXX	Subsidiary - Federal and State Grants by Title
2	213 - 214	40	300 - 498	300 - 499	Object Line Item Expenditure Detail
3	XXX	XXX	XXX	XXX	<b>Trust Funds - to be used by Municipalities and Counties with a small number Trust Funds</b>
3	100 - 199	01 - 06	XXX	XXX	General Ledger Accounts - Assets
3	200 - 299	56	XXX	XXX	General Ledger Accounts - Liabilities

<u>Fund</u>	<u>General Ledger Trial Balance</u>	<u>NJCAFR and Budget Classification</u>	<u>Subsidiary Accounts</u>	<u>Object Code Line Item</u>	
3	200	56	850 - 899	XXX	Subsidiary - Trust Accounts
3	200	56	850 - 899	800 - 899	Object Line Item Expenditure Detail
4	XXX	XXX	XXX	XXX	<b>General Capital Fund</b>
4	100 - 199	01 - 06	XXX	XXX	General Ledger Accounts - Assets
4	200 - 299	55	XXX	XXX	General Ledger Accounts - Liabilities
4	215	55	900 - 999	XXX	Subsidiary - Capital Improvement Authorizations
4	215	55	900 - 999	900 - 999	Object Line Item Expenditure Detail
4	400	65	XXX	XXX	Fund Balance
4	405	99	XXX	XXX	General Ledger Accounts - Est. Proceeds Bonds and Notes
4	406	99	XXX	XXX	General Ledger Accounts - Bond and Notes Auth. but not Issued
5, 7, & 9	XXX	XXX	XXX	XXX	<b>Utility (Water, Sewer, Electric etc.) Operating Fund</b>
5, 7, & 9	100 - 199	01 - 06	XXX	XXX	General Ledger Accounts - Assets
5, 7, & 9	200 - 299	55	XXX	XXX	General Ledger Accounts - Liabilities
5, 7, & 9	201 - 203	55	500 - 549	XXX	Subsidiary - Utilities Operating Budget
5, 7, & 9	201 - 203	55	500 - 549	500 - 549	Object Line Item Expenditure Detail
5, 7, & 9	300	60	XXX	XXX	Reserve for Receivables and Other Assets
5, 7, & 9	400	65	XXX	XXX	Fund Balance
5, 7, & 9	401	66	XXX	XXX	Budget Operations
6 & 8	XXX	XXX	XXX	XXX	<b>Utility Capital Fund</b>
6 & 8	100 - 199	01 - 06	XXX	XXX	General Ledger Accounts - Assets
6 & 8	200 - 299	55	XXX	XXX	General Ledger Accounts - Liabilities
6 & 8	216	55	550 - 599	XXX	Subsidiary - Utility Improvement Authorizations
6 & 8	216	55	550 - 599	550 - 599	Object Line Item Expenditure Detail
6 & 8	400	65	XXX	XXX	Fund Balance
6 & 8	405	99	XXX	XXX	General Ledger Accounts - Est. Proceeds Bonds and Notes
6 & 8	406	99	XXX	XXX	General Ledger Accounts - Bond and Notes Auth. but not Issued
10	XXX	XXX	XXX	XXX	<b>Utility Assessment Fund</b>
10	100 - 199	01 - 06	XXX	XXX	General Ledger Accounts - Assets
10	200 - 299	55	XXX	XXX	General Ledger Accounts - Liabilities
11	XXX	XXX	XXX	XXX	<b>Assessment Trust Fund</b>
11	100 - 199	01 - 06	XXX	XXX	General Ledger Accounts - Assets
11	200 - 299	56	XXX	XXX	General Ledger Accounts - Liabilities
12 - 25	XXX	XXX	XXX	XXX	<b>Other Trust Funds (Trust Other, Animal Control, Self Ins., Payroll, Unemployment Ins., Community Development, Developers Escrow, Public Assistance, etc.)</b>
12 - 25	100 - 199	01 - 06	XXX	XXX	General Ledger Accounts - Assets
12 - 25	200 - 299	56	XXX	XXX	General Ledger Accounts - Liabilities
12 - 25	200	56	850 - 899	XXX	Subsidiary - Trust Accounts (Reserves etc)
12 - 25	200	56	850 - 899	800 - 899	Object Line Item Expenditure Detail

**RUTGERS UNIVERSITY**  
**FLEXIBLE CHART OF ACCOUNTS (FCOA)**  
**APPENDIX D**  
**MODEL CHART OF ACCOUNTS**  
**(USING THE REQUIREMENTS OF AUDIT)**

**COMPARATIVE BALANCE SHEET - CURRENT FUND**  
**Sample Balance Sheet Utilizing F.C.O.A.**

Assets:	Fund	G/L	NJCAFR	Subsidiary Level	
Cash	01	101	01	001	<i>a</i>
Cash - Time Accounts	01	101	01	002	<i>a</i>
Cash - Certificates of Deposit	01	101	01	003	<i>a</i>
Cash - Change Funds	01	101	01	004	<i>a</i>
Cash - Petty Cash	01	101	01		<i>a</i>
<b>Sub-total Cash</b>	<b>01</b>	<b>XXX</b>	<b>01</b>	<b>XXX</b>	
Investments					
Savings and Loan Associations	01	102	02	006	<i>a</i>
U.S. Government Securities	01	102	02	007	<i>a</i>
<b>Sub-total Investments</b>	<b>01</b>	<b>XXX</b>	<b>02</b>	<b>XXX</b>	
Prepaid Bonds and Interest	01	105	03	008	
State Aid Road Allotments Receivable	01	105	03	009	
Due from General Capital Fund (for Funded Emergency Authorization)	01	160	05	XXX	
<b>Sub-total Assets not offset by the Reserve for Receivables</b>	<b>01</b>	<b>XXX</b>	<b>03-05</b>	<b>XXX</b>	
<u>Receivables and Other Assets without Full Reserves:</u>					
Delinquent Property Taxes Receivable	01	106	04	XXX	
Personal Property Taxes Levied under RS 54:4-9	01	109	04	XXX	
Tax Title Liens Receivable	01	113	04	XXX	
Property Acquired for Taxes:					
Assessed Valuation	01	114	04	XXX	
Sales Contracts Receivable	01	114	04	XXX	
Mortgages Receivable	01	114	04	XXX	
State Road Aid Allotments	01	117	04	XXX	
Revenue Accounts Receivable	01	118	04	XXX	
Due from Water Capital Fund	01	161	05	XXX	<i>b</i>
Due from Dog License Fund	01	162	05	XXX	<i>b</i>
<b>Sub-total Receivables and Other Assets with Full Reserves</b>	<b>01</b>	<b>XXX</b>	<b>04-05</b>	<b>XXX</b>	<i>c</i>
<u>Deferred Charges:</u>					
Overexpenditure of Appropriations	01	181	06	XXX	
Overexpenditure of Appropriation Reserves	01	181	06	XXX	
Expenditure without Appropriation	01	183	06	XXX	
Emergency Authorizations (40A:4-47)	01	184	06	XXX	
Emergency Authorizations -Schools (40A:4-47)	01	185	06	XXX	
Special Emergency Authorizations (40A:4-55)	01	186	06	XXX	
Cash Deficit	01	188	06	XXX	
<b>Sub-total Deferred Charges</b>	<b>01</b>	<b>XXX</b>	<b>06</b>	<b>XXX</b>	<i>d</i>
<b>Total Assets</b>	<b>06</b>	<b>XXX</b>	<b>01-06</b>	<b>XXX</b>	

**COMPARATIVE BALANCE SHEET - CURRENT FUND**  
**Sample Balance Sheet Utilizing F.C.O.A.**

<b>Assets:</b>	<b>Fund</b>	<b>G/L</b>	<b>NJCAFR</b>	<b>Subsidiary Level</b>
<b>Liabilities, Reserves and Surplus:</b>				
<u>Liabilities:</u>				
Appropriation Reserves	01	203	20-45	XXX
Tax Overpayments	01	205	55	XXX
Due to County Added and Omitted Taxes	01	209	55	XXX
Prepaid Taxes	01	212	55	XXX
Local District School Taxes Payable	01	207	55	XXX
Regional High School Taxes Payable	01	206	55	XXX
Due to General Capital Fund	01	260	05	XXX <i>b</i>
Due to Assessment Trust Fund	01	263	05	XXX <i>b</i>
Due to Water Operating Fund	01	264	05	XXX <i>b</i>
Due to Water Assessment Trust Fund	01	265	05	XXX <i>b</i>
Accounts Payable	01	204	55	XXX
Contract Payable - Revaluation Program	01	204	55	XXX
Payroll Deductions Payable	01	273	55	XXX
Special District Taxes Payable	01	210	55	XXX
Reserve for Revaluation Program	01	280	55	XXX
Road Appropriation Reserves - State Aid Projects	01	286	55	XXX
<b>Total Liabilities</b>	<b>01</b>	<b>XXX</b>	<b>55</b>	<b>XXX</b>
<b>Reserve for Receivables and Other Assets</b>	<b>01</b>	<b>300</b>	<b>60</b>	<b>XXX <i>c</i></b>
<b>Surplus</b>	<b>01</b>	<b>400</b>	<b>65</b>	<b>XXX</b>
<b>Total Liabilities, Reserves and Surplus</b>	<b>01</b>	<b>XXX</b>	<b>20-65</b>	<b>XXX</b>

*Will be able to develop computerized reporting system that will show on demand balances such as:*

- a NJCAFR Code 01 and 02 (cash accounts) will prove to Financial Reports for "Cash".*
- b NJCAFR Code 05 will list all interfunds receivable and payable.*
- c NJCAFR Code 04 and 05 (assets only) will prove to NJCAFR Code 60.*
- d NJCAFR Code 06 will list all deferred charges.*

Note: Unallocated receipts has been deleted for obvious reasons.

**STATEMENT OF REVENUES**  
**Sample Statement Utilizing F.C.O.A.**

Account Name:	Fund	G/L	NJCAFR	Subsidiary Level
<b>Miscellaneous Revenues:</b>	<b>01</b>	<b>192</b>	<b>08</b>	<b>xxx</b>
<b>Surplus Anticipated</b>	<b>01</b>	<b>192</b>	<b>08</b>	<b>101</b>
Licenses:				
Alcoholic Beverage	01	192	08	103
Other	01	192	08	104
Fees and Permits:				
Other	01	192	08	105
Building	01	192	08	106
Fines:				
Municipal Court	01	192	08	110
Other	01	192	08	107
Parking Meters	01	192	08	111
Interest and Cost on Taxes:				
Taxes	01	192	08	112
Assessments	01	192	08	114
Energy Tax	01	192	09	202
Payments in Lieu of Gross Receipts Taxes	01	192	08	145
Building Aid Allowance for Schools - State Aid	01	192	08	146
Uniform Construction Code Fees	01	192	08	160
Special Items:				
Capital Surplus	01	192	08	180
Assessment Trust Surplus	01	192	08	181
State and Federal Grants:				
State Road Aid, Formula Fund	01	192	10	700-869
State Road Aid, Construction Fund	01	192	10	700-869
State Library Aid	01	192	10	700-869
Receipts from Delinquent Taxes	01	193	15	499
<b>Total Miscellaneous Revenues Anticipated</b>	<b>01</b>	<b>192</b>	<b>08</b>	<b>xxx</b>
<b>Amount to be Raised by Taxation to Support the Municipal Budget:</b>	<b>01</b>	<b>190</b>	<b>07</b>	
Local Tax for Municipal Purposes	01	190	07	
Addition to Local District School Tax	01	190	07	



**STATEMENT OF EXPENDITURES**  
**Sample Statement Utilizing F.C.O.A.**

Account Name:	Fund	G/L	NJCAFR	Subsidiary Level	Line Item Detail (Object)
<b>General Government:</b>	<b>01</b>	<b>201</b>	<b>20</b>	<b>xxx</b>	<b>xxx</b>
<u>Administrative and Executive:</u>	01	201	20	100	xxx
Salaries and Wages	01	201	20	100	010 - 015
Other Expenses	01	201	20	100	020 - 299
<u>Elections (Municipal Clerk)</u>	01	201	20	120	xxx
Salaries and Wages	01	201	20	120	010 - 015
Other Expenses	01	201	20	120	020 - 299
<u>Financial Administration</u>	01	201	20	130	xxx
Salaries and Wages	01	201	20	130	010 - 015
Other Expenses	01	201	20	130	020 - 299
<u>Collection of Taxes</u>	01	201	20	145	xxx
Salaries and Wages	01	201	20	145	010 - 015
Other Expenses	01	201	20	145	020 - 299
<u>Assessment of Taxes</u>	01	201	20	150	xxx
Salaries and Wages	01	201	20	150	010 - 015
Other Expenses	01	201	20	150	020 - 299
<u>Legal Services and Costs</u>	01	201	20	155	xxx
Salaries and Wages	01	201	20	155	010 - 015
Other Expenses	01	201	20	155	020 - 299
<u>Engineering Services and Costs</u>	01	201	20	165	xxx
Salaries and Wages	01	201	20	165	010 - 015
Other Expenses	01	201	20	165	020 - 299
<b>Land Use Administration:</b>	<b>01</b>	<b>201</b>	<b>21</b>	<b>xxx</b>	<b>xxx</b>
<u>Planning Board</u>	01	201	21	180	xxx
Salaries and Wages	01	201	21	180	010 - 015
Other Expenses	01	201	21	180	020 - 299
<u>Board of Adjustment</u>	01	201	21	185	xxx
Salaries and Wages	01	201	21	185	010 - 015
Other Expenses	01	201	21	185	020 - 299
<u>Zoning Commission</u>	01	201	21	185	xxx
Salaries and Wages	01	201	21	185	010 - 015
Other Expenses	01	201	21	185	020 - 299
<b>Code Enforcement:</b>	<b>01</b>	<b>201</b>	<b>22</b>	<b>xxx</b>	<b>xxx</b>
<u>Inspection of Buildings</u>	01	201	22	195	xxx
Salaries and Wages	01	201	22	195	010 - 015
Other Expenses	01	201	22	195	020 - 299
<u>Inspection of Plumbing</u>	01	201	22	195	xxx
Salaries and Wages	01	201	22	195	010 - 015
Other Expenses	01	201	22	195	020 - 299
<b>Insurances:</b>	<b>01</b>	<b>201</b>	<b>23</b>	<b>xxx</b>	<b>xxx</b>
General Liability	01	201	23	210	094
Surety Bond Premium	01	201	23	210	090
Other Insurance Premiums	01	201	23	210	096-099
Worker's Compensation	01	201	23	215	095
Employee Group Insurance	01	201	23	220	092

**STATEMENT OF EXPENDITURES**  
**Sample Statement Utilizing F.C.O.A.**

<b>Account Name:</b>	<b>Fund</b>	<b>G/L</b>	<b>NJCAFR</b>	<b>Subsidiary Level</b>	<b>Line Item Detail (Object)</b>
<b>Public Safety:</b>	<b>01</b>	<b>201</b>	<b>25</b>	<b>xxx</b>	<b>xxx</b>
<u>Police</u>	01	201	25	240	xxx
Salaries and Wages	01	201	25	240	010 - 015
Other Expenses	01	201	25	240	020 - 299
<u>Civil Defense and Disaster Control</u>	01	201	25	252	xxx
Salaries and Wages	01	201	25	252	010 - 015
Other Expenses	01	201	25	252	020 - 299
<u>Aid to Volunteer Fire Companies</u>	01	201	25	255	020 - 299
<u>First Aid Organization Contributions</u>	01	201	25	260	020 - 299
<u>Fire Department</u>	01	201	25	265	xxx
Salaries and Wages	01	201	25	265	010 - 015
Other Expenses	01	201	25	265	020 - 299
<u>Police Radio and Communications</u>	01	201	25	250	xxx
Salaries and Wages	01	201	25	250	010 - 015
Other Expenses	01	201	25	250	020 - 299
<u>Parking Meter Maintenance</u>	01	201	25	245	xxx
Salaries and Wages	01	201	25	245	010 - 015
Other Expenses	01	201	25	245	020 - 299
<b>Public Works Functions:</b>	<b>01</b>	<b>201</b>	<b>26</b>	<b>xxx</b>	<b>xxx</b>
<u>Road Repairs and Maintenance</u>	01	201	26	290	xxx
Salaries and Wages	01	201	26	290	010 - 015
Other Expenses	01	201	26	290	020 - 299
<u>Street Cleaning</u>	01	201	26	300	xxx
Salaries and Wages	01	201	26	300	010 - 015
Other Expenses	01	201	26	300	020 - 299
<u>Sanitation</u>	01	201	26	305	xxx
Garbage and Trash Removal	01	201	26	305	xxx
Salaries and Wages	01	201	26	305	010 - 015
Other Expenses	01	201	26	305	020 - 299
Contract (40A:4-85)	01	201	26	305	020 - 299
Incinerator	01	201	26	307	xxx
Salaries and Wages	01	201	26	307	010 - 015
Other Expenses	01	201	26	307	020 - 299
<u>Public Building and Grounds</u>	01	201	26	310	xxx
Salaries and Wages	01	201	26	310	010 - 015
Other Expenses	01	201	26	310	020 - 299
<u>Sewer System</u>	01	201	26	311	xxx
Salaries and Wages	01	201	26	311	010 - 015
Other Expenses	01	201	26	311	020 - 299
<u>Maintenance of Foreclosed Property</u>	01	201	26	312	xxx
Salaries and Wages	01	201	26	312	010 - 015
Other Expenses	01	201	26	312	020 - 299
<u>Shade Tree</u>	01	201	26	313	xxx
Salaries and Wages	01	201	26	313	010 - 015
Other Expenses	01	201	26	313	020 - 299
<u>Snow Removal</u>	01	201	26	290	xxx
Salaries and Wages	01	201	26	290	010 - 015
Other Expenses	01	201	26	290	020 - 299
<u>Mosquito Control</u>	01	201	26	320	xxx
Salaries and Wages	01	201	26	320	010 - 015
Other Expenses	01	201	26	320	020 - 299

**STATEMENT OF EXPENDITURES**  
**Sample Statement Utilizing F.C.O.A.**

Account Name:	Fund	G/L	NJCAFR	Subsidiary Level	Line Item Detail (Object)
<b>Health and Welfare:</b>	<b>01</b>	<b>201</b>	<b>27</b>	<b>xxx</b>	<b>xxx</b>
<u>Board of Health</u>	01	201	27	330	xxx
Salaries and Wages	01	201	27	330	010 - 015
Other Expenses	01	201	27	330	020 - 299
<u>Service of Visiting Nurse</u>	01	201	27	365	xxx
Salaries and Wages	01	201	27	365	010 - 015
Other Expenses	01	201	27	365	020 - 299
Aid to Hospitals	01	201	27	330	020 - 299
<u>Dog Regulation</u>	01	201	27	340	020 - 299
Salaries and Wages	01	201	27	340	010 - 015
Other Expenses	01	201	27	340	020 - 299
<u>Administration of Public Assistance</u>	01	201	27	345	xxx
Salaries and Wages	01	201	27	345	010 - 015
Other Expenses	01	201	27	345	020 - 299
<u>Mental Health Program</u>	01	201	27	366	xxx
Salaries and Wages	01	201	27	366	010 - 015
Other Expenses	01	201	27	366	020 - 299
<b>Parks and Recreation:</b>	<b>01</b>	<b>201</b>	<b>28</b>	<b>xxx</b>	<b>xxx</b>
<u>Board of Recreation</u>					
Salaries and Wages	01	201	28	370	010 - 015
Other Expenses	01	201	28	370	020 - 299
<u>Parks and Playgrounds</u>	01	201	28	375	xxx
Salaries and Wages	01	201	28	375	010 - 015
Other Expenses	01	201	28	375	020 - 299
<b>Library Services:</b>	<b>01</b>	<b>201</b>	<b>29</b>	<b>xxx</b>	<b>xxx</b>
Main. of Free Public Library	01	201	29	390	020 - 299
Main. of Free Public Library (State Aid)	01	201	29	390	020 - 299
Aid to Museums (40:23-6.22)	01	201	29	406	020 - 299
<b>Prior Years Bills</b>	<b>01</b>	<b>201</b>	<b>30</b>	<b>410</b>	<b>xxx</b>
<b>Celebration of Public Events</b>	01	201	30	420	xxx
Other Expenses	01	201	30	420	020 - 299
<b>Utilities:</b>	<b>01</b>	<b>201</b>	<b>31</b>	<b>xxx</b>	<b>xxx</b>
Street Lighting	01	201	31	435	075
Fire Hydrant Service	01	201	31	461	073
Miscellaneous Other	01	201	31	462	070-080
<b>Total Operations</b>	<b>01</b>	<b>201</b>	<b>020-031</b>	<b>xxx</b>	<b>xxx</b>
<b>Detail:</b>					
Salaries and Wages	01	201	020-031	xxx	010 - 015
Other Expenses	01	201	020-031	xxx	020 - 299
<b>Contingent</b>	<b>01</b>	<b>201</b>	<b>35</b>	<b>470</b>	<b>xxx</b>
<b>Statutory Expenditures:</b>	<b>01</b>	<b>201</b>	<b>36</b>	<b>xxx</b>	<b>xxx</b>
Public Employees Retirement System	01	201	36	471	xxx
Social Security System	01	201	36	472	xxx
Cons. Police & Firemen's Pens. Fund	01	201	36	474	xxx
Police and Firemen's Retirement System	01	201	36	475	xxx

**STATEMENT OF EXPENDITURES**  
**Sample Statement Utilizing F.C.O.A.**

Account Name:	Fund	G/L	NJCAFR	Subsidiary Level	Line Item Detail (Object)
<b>Municipal Court:</b>	<b>01</b>	<b>201</b>	<b>43</b>	<b>xxx</b>	<b>xxx</b>
Salaries and Wages	01	201	43	100	010 - 015
Other Expenses	01	201	43	100	020 - 299
<b>Capital Improvement:</b>	<b>01</b>	<b>201</b>	<b>44</b>	<b>xxx</b>	<b>xxx</b>
Down Payments on Improvements	01	201	44	900	020 - 299
Capital Improvement Fund	01	201	44	900	020 - 299
Road Construction or Reconstruction with State Aid	01	201	44	905	020 - 299
Road Construction or Reconstruction	01	201	44	910	020 - 299
Construction of Addition to Library	01	201	44	915	020 - 299
<b>Municipal Debt Service:</b>	01	201	45	<b>xxx</b>	<b>xxx</b>
Bond Principal	01	201	45	920	<b>xxx</b>
Bond Anticipation Note Principal	01	201	45	925	<b>xxx</b>
Interest on Bonds	01	201	45	930	<b>xxx</b>
Interest on BANS	01	201	45	935	<b>xxx</b>
<b>Deferred Charges &amp; Statutory Expenditures:</b>	01	201	46	<b>xxx</b>	<b>xxx</b>
<u>Deferred Charges</u>	01	201	46	870	<b>xxx</b>
Emergency Authorizations-3 year	01	201	46	870	100-199
Emergency Authorizations-5 year	01	201	46	875	100-199
Overexpenditure of Ordinance Approp.	01	201	46	880	<b>xxx</b>
Cash Deficit from Preceding Year	01	201	46	885	<b>xxx</b>
<b>School Debt Service:</b>	<b>01</b>	<b>201</b>	<b>48</b>	<b>xxx</b>	<b>xxx</b>
Bond Principal	01	201	48	920	<b>xxx</b>
Bond Anticipation Note Principal	01	201	48	925	<b>xxx</b>
Interest on Bonds	01	201	48	930	<b>xxx</b>
Interest on BANS	01	201	48	935	<b>xxx</b>
<b>Reserve for Uncollected Taxes</b>	<b>01</b>	<b>201</b>	<b>50</b>	<b>899</b>	<b>xxx</b>
<b>Total General Appropriations</b>	<b>01</b>	<b>201</b>	<b>xxx</b>	<b>xxx</b>	<b>xxx</b>

**COMPARATIVE BALANCE SHEET - ASSESSMENT TRUST FUND**  
**Sample Balance Sheet Utilizing F.C.O.A.**

Assets:	Fund	G/L	NJCAFR	Subsidiary Level
Cash - Assessment Trust	11	101	01	xxx
Cash - Collector	11	101	01	002
<b>Sub-total Cash</b>	<b>11</b>	<b>xxx</b>	<b>01</b>	<b>xxx</b>
Investments-Savings and Loans Assoc.	11	102	02	001
<b>Sub-total Investments</b>	<b>11</b>	<b>xxx</b>	<b>02</b>	<b>xxx</b>
<b>Assets not offset by the Reserve for Rec'v</b>	<b>11</b>	<b>xxx</b>	<b>03</b>	<b>xxx</b>
Assessments Receivables	11	128	03	xxx
Assessment Held in Abeyance	11	195	03	xxx
Assessment Liens	11	195	03	xxx
Assessment Lien Interest and Costs	11	195	03	xxx
Prospective Assessments Funded	11	196	03	xxx
<b>Sub-total Assets not offset by the Reserve for Receivables</b>	<b>11</b>	<b>xxx</b>	<b>03</b>	<b>xxx</b>
<b>Assets offset by the Reserve for Receivables</b>	<b>11</b>	<b>xxx</b>	<b>04 - 05</b>	<b>xxx</b>
Property Acquired for Taxes	11	114	04	xxx
Due from Current Fund	11	169	05	xxx
<b>Deferred Charges</b>	<b>11</b>	<b>xxx</b>	<b>06</b>	<b>xxx</b>
Funded by Assessment Bonds	11	180	06	xxx
Canceled Assessments	11	180	06	xxx
<b>Total Deferred Charges</b>	<b>11</b>	<b>xxx</b>	<b>06</b>	<b>xxx</b>
<b>Total Assets</b>	<b>11</b>	<b>xxx</b>	<b>01 - 06</b>	<b>xxx</b>
<b>Liabilities, Reserves and Surplus</b>				
Assessment Serial Bonds	11	217	55	xxx
Bond Anticipation Notes	11	219	55	xxx
Assessment Overpayments	11	273	56	xxx
Reserve for Assessments and Liens	11	283	56	xxx
Reserve for Lien Interest and Costs	11	283	56	xxx
<b>Total Liabilities and Reserves</b>	<b>11</b>	<b>xxx</b>	<b>56</b>	<b>xxx</b>
<b>Surplus</b>	<b>11</b>	<b>400</b>	<b>65</b>	<b>xxx</b>
<b>Total Liabilities, Reserves, and Surplus</b>	<b>11</b>	<b>xxx</b>	<b>56 - 65</b>	<b>xxx</b>

**COMPARATIVE BALANCE SHEET - OTHER TRUST FUND**  
**Sample Balance Sheet Utilizing F.C.O.A.**

*Option 1 - Utilizing Fund #3 for all Trust Funds*

<b>Assets:</b>	<b>Fund</b>	<b>G/L</b>	<b>NJCAFR</b>	<b>Subsidiary Level</b>
Cash - Dog License	03	101	01	852
Cash - Other Trust	03	101	01	853-899
<b>Total Trust Other Cash</b>	<b>03</b>	<b>101</b>	<b>01</b>	<b>xxx</b>
<b>Liabilities, Reserves, and Surplus</b>				
Due to Current Fund- from Dog Trust	03	260	05	852
Due to Current Fund- from Other Trusts	03	260	05	853-899
Reserve - Dog Fund Expenditures	03	286	56	852
Reserve for Street Openings	03	287	56	853-899
Reserve Tax Sale Certificate Redemption	03	288	56	853-899
Reserve - Tax Sale Premiums	03	289	56	853-899
Accounts Payable - Dog Trust	03	204	56	852
Prepaid Licenses	03	291	56	852
<b>Total Trust Fund Reserves</b>	<b>03</b>	<b>xxx</b>	<b>56</b>	<b>xxx</b>
<b>Total Dog Trust Reservse</b>	<b>03</b>	<b>xxx</b>	<b>56</b>	<b>852</b>
<b>Total Trust Other Reserves</b>	<b>03</b>	<b>xxx</b>	<b>56</b>	<b>853-899</b>

**COMPARATIVE BALANCE SHEET - OTHER TRUST FUND**  
**Sample Balance Sheet Utilizing F.C.O.A.**

*Option II - Utilizing Individual Funds*

<b>Assets:</b>	<b>Fund</b>	<b>G/L</b>	<b>NJCAFR</b>	<b>Subsidiary Level</b>
Cash - Dog License	12	101	01	xxx
<b>Liabilities, Reserves, and Surplus</b>				
Due to Current Fund- from Dog Trust	12	260	05	xxx
Reserve - Dog Fund Expenditures	12	286	56	xxx
Accounts Payable - Dog Trust	12	204	56	xxx
Prepaid Licenses	12	291	56	xxx
<b>Total Dog Trust Liabilities &amp; Reserves</b>	<b>12</b>	<b>xxx</b>	<b>56</b>	<b>xxx</b>

<b>Assets:</b>	<b>Fund</b>	<b>G/L</b>	<b>NJCAFR</b>	<b>Subsidiary Level</b>
Cash - Other Trust	13	101	01	xxx
<b>Total Trust Other Cash</b>	<b>13</b>	<b>101</b>	<b>01</b>	<b>xxx</b>
<b>Liabilities, Reserves, and Surplus</b>				
Due to Current Fund- from Other Trusts	13	260	05	xxx
Reserve for Street Openings	13	287	56	xxx
Reserve Tax Sale Certificate Redemption	13	288	56	xxx
Reserve - Tax Sale Premiums	13	289	56	xxx
<b>Total Trust Fund Reserves</b>	<b>13</b>	<b>xxx</b>	<b>56</b>	<b>xxx</b>

**COMPARATIVE BALANCE SHEET - GENERAL CAPITAL FUND**  
**Sample Balance Sheet Utilizing F.C.O.A.**

<b>Assets:</b>	<b>Fund</b>	<b>G/L</b>	<b>NJCAFR</b>	<b>Subsidiary Level</b>
Cash	04	101	01	001
Due from Trust Assessment	04	167	05	xxx
Due from Current Fund	04	169	05	xxx
<b>Deferred Charges:</b>				
Prospect. Assessmnts Raised by Taxation	04	196	06	xxx
Deferred Charges to Future Tax.-Unfunded	04	197	06	xxx
Deferred Charges to Future Tax.-Funded	04	198	06	xxx
Overexpenditure of Ordinance Approp.	04	199	06	xxx
<b>Total Deferred Charges</b>	<b>04</b>	<b>xxx</b>	<b>06</b>	<b>xxx</b>
<b>Total Assets</b>	<b>04</b>	<b>xxx</b>	<b>01 - 06</b>	<b>xxx</b>
<b>Liabilities, Reserves, and Surplus</b>				
Improvement Authorizations-Funded	04	216	55	900-999
Improvement Authorization-Unfunded	04	216	55	900-999
General Serial Bonds	04	217	55	xxx
School Serial Bonds	04	218	55	xxx
Bond Anticipation Notes	04	219	55	xxx
Capital Notes	04	220	55	xxx
Capital Improvement Fund	04	225	55	xxx
Down Payments on Improvements	04	225	55	xxx
Retained Percentage Due Contractors	04	227	55	xxx
Due to Current Fund	04	260	05	xxx
Due to Utility Capital Fund	04	261	05	xxx
Reserves for:				
Construction of Library	04	228-239	55	xxx
Prospective Assessments Raised by Taxation	04	228-239	55	xxx
<b>Total Liabilities and Reserves</b>	<b>04</b>	<b>xxx</b>	<b>55</b>	<b>xxx</b>
<b>Surplus</b>	<b>04</b>	<b>400</b>	<b>65</b>	<b>xxx</b>



**SAMPLE OF IMPROVEMENT AUTHORIZATIONS**  
Utilizing F.C.O.A.

*Option #1 - Accounts in Order of Ordinance Adoption*

Ord. Num. Improvement Descriptions	Fund	G/L	NJCAFR	Subsidiary	Line Item Detail
553 Const. of Storm Sewers in Madison Ave	04	215	55	901	xxx
554 Const. of Fire House	04	215	55	902	xxx
558 Paving Grading and Sidewalks - Various	04	215	55	903	xxx
560 Purchase of Two New Trucks for Rd. Dept	04	215	55	904	xxx
561 Const. of Sanitary Sewer in Portions of Bright Street	04	215	55	905	xxx
570 Reconst. Curb and Sidewalks - Various Areas	04	215	55	906	xxx
611 Improvement of Washington Ave/Brown Ave.	04	215	55	907	xxx
612 Reconst. Sidewalks First Ave/Trinity Street	04	215	55	908	xxx
617 Const. Addition to Library Building	04	215	55	909	xxx
618 Cont. Storm Sewer in Lefferts Blvd	04	215	55	910	xxx
619 Const. Addition to Sewage Treatment Plant	04	215	55	911	xxx
620 Curbing, Paving and Sidewalks on High Street	04	215	55	912	xxx
621 Const. of Washington Elementary School	04	215	55	913	xxx
622 Purchase of New Fire Engine	04	215	55	914	xxx
634 Main Street Paving	04	215	55	915	xxx
635 Extension of Storm Sewer-Princeton Blvd	04	215	55	916	xxx

*Option #2 Accounts in Order of Improvement Type*

<u>General Improvements</u>	04	215	55	900-949	xxx
553 Const. of Storm Sewers in Madison Ave	04	215	55	901	xxx
554 Const. of Fire House	04	215	55	902	xxx
560 Purchase of Two New Trucks for Rd. Dept	04	215	55	903	xxx
570 Reconst. Curb and Sidewalks - Various Areas	04	215	55	904	xxx
611 Improvement of Washington Ave/Brown Ave.	04	215	55	905	xxx
617 Const. Addition to Library Building	04	215	55	906	xxx
618 Cont. Storm Sewer in Lefferts Blvd	04	215	55	907	xxx
619 Const. Addition to Sewage Treatment Plant	04	215	55	908	xxx
622 Purchase of New Fire Engine	04	215	55	909	xxx
635 Extension of Storm Sewer-Princeton Blvd	04	215	55	910	xxx
<u>General and Local Improvements</u>	04	215	55	950-959	xxx
612 Reconst. Sidewalks First Ave/Trinity Street	04	215	55	951	xxx
<u>Local Improvements</u>	04	215	55	960-969	xxx
558 Paving Grading and Sidewalks - Various	04	215	55	961	xxx
561 Const. of Sanitary Sewer in Portions of Bright Street	04	215	55	962	xxx
620 Curbing, Paving and Sidewalks on High Street	04	215	55	963	xxx
634 Main Street Paving	04	215	55	964	xxx
<u>School Improvements</u>	04	215	55	970-979	xxx
621 Const. of Washington Elementary School	04	215	55	971	xxx

**SAMPLE OF IMPROVEMENT AUTHORIZATIONS**  
**Utilizing F.C.O.A.**

*Option #1 - Accounts in Order of Ordinance Adoption*

<b>Ord. Num. Improvement Descriptions</b>	<b>Fund</b>	<b>G/L</b>	<b>NJCAFR</b>	<b>Subsidiary</b>	<b>Line Item Detail</b>
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*Option #3 Multiple Accounts under One Ordinance*

558 Paving Grading and Sidewalks - Various					
Princeton Blvd	04	215	55	904	901
High Street	04	215	55	904	902
Bright Street	04	215	55	904	903
Trinity Ave	04	215	55	904	904
618 Const Storm and Sanitary Sewers					
Princeton Blvd	04	215	55	907	901
High Street	04	215	55	907	902
Lefferts Blvd	04	215	55	907	905
Lefferts Blvd	04	215	55	907	906
<u>Example of Possible Reporting Breakdown:</u>					
All Improvements for Princeton Ave.	04	215	55	xxx	901
All Improvements for High Street	04	215	55	xxx	902

**COMPARATIVE BALANCE SHEET - WATER UTILITY FUND**  
**Sample Balance Sheet Utilizing F.C.O.A.**

<b>Assets:</b>	<b>Fund</b>	<b>G/L</b>	<b>NJCAFR</b>	<b>Subsidiary Level</b>
Cash	05	101	01	xxx
<u>Receivables and Other Assets with Full Reserves:</u>				
Consumer Accounts Receivable	05	117	04	xxx
Water Utility Liens	05	118	04	xxx
Other Accounts Receivable	05	119	04	xxx
Inventory	05	120	04	xxx
<b>Total Accounts Receivable</b>				
Due from Current	05	169	05	xxx
Due from Water Assessment Trust Fund	05	162	05	xxx
<b>Total Interfunds Receivable</b>	<b>05</b>	<b>xxx</b>	<b>05</b>	<b>xxx</b>
<b>Sub-total Receivable and Other Assets with Full Reserve</b>	<b>05</b>	<b>xxx</b>	<b>04-05</b>	<b>xxx</b>
<u>Deferred Charges</u>				
Overexpenditure of Appropriations	05	181	06	xxx
Emergency Authorizations (40A:4-47)	05	184	06	xxx
Operating Deficit	05	188	06	xxx
<b>Total Deferred Charges</b>	<b>05</b>	<b>xxx</b>	<b>06</b>	<b>xxx</b>
<b>Total Assets</b>	<b>05</b>	<b>xxx</b>	<b>01 - 06</b>	<b>xxx</b>
<b>Liabilities, Reserves and Surplus:</b>				
<u>Liabilities:</u>				
Due from Water Capital Fund	05	260	05	xxx
Appropriation Reserves	05	203	55	(500-549)
Accounts Payable	05	204	55	xxx
Water Rent Overpayments	05	206	55	xxx
Water Utility Revenue Note	05	220	55	xxx
Revolving Fund for Inventory Purchases	05	221	55	xxx
Accrued Interest on Bonds and Notes	05	240	55	xxx
<b>Total Liabilities</b>	<b>05</b>	<b>xxx</b>	<b>55</b>	<b>xxx</b>
<b>Reserves for Receivables and Inventory</b>	<b>05</b>	<b>300</b>	<b>60</b>	<b>xxx</b>
<b>Surplus</b>	<b>05</b>	<b>400</b>	<b>65</b>	<b>xxx</b>
<b>Total Liabilities, Reserves and Surplus</b>	<b>05</b>	<b>xxx</b>	<b>20-65</b>	<b>xxx</b>

**COMPARATIVE BALANCE SHEET - WATER CAPITAL FUND**  
**Sample Balance Sheet Utilizing F.C.O.A.**

<b>Assets:</b>	<b>Fund</b>	<b>G/L</b>	<b>NJCAFR</b>	<b>Subsidiary Level</b>
Cash - Treasurer	06	101	01	001
<b>Total Cash</b>	<b>06</b>	<b>101</b>	<b>01</b>	<b>XXX</b>
<u>Receivables and Other Assets without Full Reserves:</u>				
Due from General Capital Fund	06	160	05	XXX
Due from Water Operating Fund	06	167	05	XXX
Fixed Capital	06	150	03	XXX
Fixed Capital Authorized and Uncomplete	06	151	03	XXX
Overexpenditure of Ordinance Appropriation	06	181	03	XXX
Prospective Assessments Raised by Utility Revenue	06	196	03	XXX
<b>Total Accounts Receivable</b>	<b>06</b>	<b>XXX</b>	<b>03</b>	<b>XXX</b>
<b>Total Assets</b>	<b>06</b>	<b>100-199</b>	<b>01-06</b>	<b>XXX</b>
<b>Liabilities, Reserves and Surplus:</b>				
<u>Liabilities:</u>				
Due to Current Fund	06	269	05	XXX
Improvement Authorizations - Funded	06	216	55	XXX
Improvement Authorizations - Unfunded	06	216	55	XXX
Serial Bonds	06	217	55	XXX
Bond Anticipation Notes	06	219	55	XXX
Reserve for Construction of New Pumping Station	06	286	55	XXX
Retained Percentage Due Contractors	06	287	55	XXX
Prospective Assessments Raised by Utility Revenue	06	288	55	XXX
Capital Improvement Fund	06	225	55	XXX
Down Payment on Improvements	06	225	55	XXX
Reserve for Amortization	06	284	55	XXX
Reserve for Deferred Amortization	06	285	55	XXX
<b>Total Liabilities</b>	<b>06</b>	<b>XXX</b>	<b>55</b>	<b>XXX</b>
<b>Surplus</b>	<b>06</b>	<b>400</b>	<b>65</b>	<b>XXX</b>
<b>Total Liabilities, Reserves and Surplus</b>	<b>06</b>	<b>XXX</b>	<b>20-65</b>	<b>XXX</b>