

ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2012
(UNAUDITED)

POPULATION LAST CENSUS 12,816

NET VALUATION TAXABLE 2012 286,524,148

MUNICODE 2015

FIVE DOLLARS PER DAY PENALTY IF NOT FILED BY:
COUNTIES - JANUARY 26, 2013
MUNICIPALITIES - February 10, 2013

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

Borough of Roselle Park, County of Union

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

Date	Examined By:	
1		Preliminary Check
2		Examined

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

Signature 
Marvin Lustbader

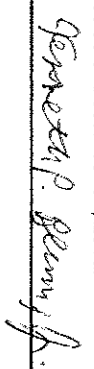
Title Registered Municipal Accountant #211

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

REQUIRED CERTIFICATION BY THE CHIEF FINANCIAL OFFICER:

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

Further, I do certify that I, Kenneth P. Blum, Jr., am the Chief Financial Officer, License # N-0553, of the Borough of Roselle Park, County of Union and that the statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as at December 31, 2012, completely in compliance with N.J.S. 40A:5-12, as amended. I also give complete assurances as to the veracity of required information included herein, needed prior to certification by the Director of Local Government Services, including the verification of cash balances as of December 31, 2012.

Signature 
Title Chief Financial Officer

Address 110 E. Westfield Avenue, Roselle Park, New Jersey 07204

Phone Number (908) 245-0819

Fax Number (908) 245-5598

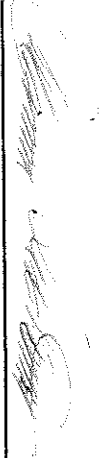
IT IS HEREBY INCUMBENT UPON THE CHIEF FINANCIAL OFFICER, WHEN NOT PREPARED BY SAID, AT A MINIMUM MUST REVIEW THE CONTENTS OF THIS ANNUAL FINANCIAL STATEMENT WITH THE PREPARER, SO AS TO BE FAMILIAR WITH THE REPRESENTATIONS AND ASSERTIONS MADE HEREIN.

THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:

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

I have prepared the post-closing trial balances, related statements and analyses included in the accompanying Annual Financial Statement from the books of account and records made available to me by the Borough of Roselle Park as of December 31, 2012 and have applied certain agreed-upon procedures thereon as promulgated by the Division of Local Government Services, solely to assist the Chief Financial Officer in connection with the filing of the Annual Financial Statement for the year then ended as required by N.J.S. 40A:5-12, as amended.

Because the agreed-upon procedures do not constitute an examination of accounts made in accordance with generally accepted auditing standards, I do not express an opinion on any of the post-closing trial balances, related statements and analyses. In connection with the agreed-upon procedures, ~~(except for circumstances as set forth below, no matters)~~ or (no matters) ~~[eliminate-one]~~ came to my attention that caused me to believe that the Annual Financial Statement for the year ended 12/31/2012 is not in substantial compliance with the requirements of the State of New Jersey, Department of Community Affairs, Division of Local Government Services. Had I performed additional procedures or had I made an examination of the financial statements in accordance with generally accepted auditing standards, other matters might have come to my attention that would have been reported to the governing body and the Division. This Annual Financial Statement relates only to the accounts and items prescribed by the Division and does not extend to the financial statements of the municipality/county, taken as a whole.



Marvin Lustbader
(Registered Municipal Accountant #211)

Samuel Klein and Company
(Firm Name)

550 Broad Street, 11th Floor
(Address)

Newark, New Jersey 07102
(Address)

(973) 624-6100
(Phone Number)


Certified by me

this 6th day of February, 2013

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

The undersigned *certifies* that the municipality has complied with the regulations governing revenues generated by uniform construction code fees and expenditures for construction code operations for the fiscal year 2012 as required under (N.J.A.C. 5:23-4.17).

Printed name: Richard Belluscio

Signature: 

Certificate #: 606727

Date: 2/11/13

MUNICIPAL BUDGET LOCAL EXAMINATION QUALIFICATION CERTIFICATION
BY
CHIEF FINANCIAL OFFICER

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

N/A

CERTIFICATION OF QUALIFYING MUNICIPALITY

1. The outstanding indebtedness of the previous fiscal year is not in excess of 3.5%;
2. All emergencies approved for the previous fiscal year did not exceed 3% of the total appropriations;
3. The tax collection rate exceeded 90%;
4. Total deferred charges did not equal or exceed 4% of the total tax levy;
5. There were no "procedural deficiencies" noted by the registered municipal accountant on Sheet 1a of the Annual Financial Statement; and
6. There was no operating deficit for the previous fiscal year.
7. The municipality did not conduct an accelerated tax sale for less than 3 consecutive years.
8. The municipality did not conduct a tax levy sale the previous fiscal year and does not plan to conduct one in the current year.
9. The current year budget does not contain a "CAP" waiver per N.J.S.A. 40A:4-45.3ee.
10. The municipality will not apply for Transitional Aid for 2011.

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

Municipality: _____

Chief Financial Officer: _____

Signature: _____

Certificate #: _____

Date: _____

CERTIFICATION OF NON-QUALIFYING MUNICIPALITY

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

Municipality: _____

Chief Financial Officer: _____

Signature: _____

Certificate #: _____

Date: _____

22-6002275

Fed. I.D. #

Borough of Roselle Park

Municipality

Union

County

Report of Federal and State Financial Assistance

Expenditures of Awards

Fiscal Year Ending: 12/31/2012

	(1)	(2)	(3)
Federal Programs			
Expenditures			
(administered		State	Other Federal
by the State)		Programs	Programs
		Expended	Expended
TOTAL	\$ 60,000.00	\$ 166,178.53	\$

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

Single Audit

Program Specific Audit

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

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

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

Signature of Chief Financial Officer

Date

IMPORTANT!

READ INSTRUCTIONS

INSTRUCTION

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

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

CERTIFICATION

I hereby certify that there was no "utility fund" on the books of account and there was no utility owned and operated by the _____ of _____ County of _____ during the year 2012 and that sheets 40 to 68 are unnecessary.

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

Name _____

Title _____

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

NOTE:

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

MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2013

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2013 and filed with the County Board of Taxation on January 10, 2013 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of \$ 285,450,474.00.


SIGNATURE OF TAX ASSESSOR

Borough of Roselle Park
MUNICIPALITY

Union
COUNTY

NOTE THAT A TRIAL BALANCE IS REQUIRED AND NOT A BALANCE SHEET
POST CLOSING
TRIAL BALANCE - CURRENT FUND

AS AT DECEMBER 31, 2012

Cash Liabilities Must Be Subtotalled and Subtotal Must Be Marked With "C" - Taxes Receivable Must Be Subtotalled		
Title of Account	Debit	Credit
Cash	3,457,515.48	
Change Fund	450.00	
	3,457,965.48	
Taxes Receivable	580,069.26	
Property Acquired for Taxes - Assessed Value	163,650.00	
Revenue Accounts Receivable	64,522.69	
Due from Community Development Trust Fund	8,800.00	
	817,041.95	
Due to Federal and State Grant Fund		115,708.08
Unencumbered		596,593.81
Encumbered		426,292.58
Prepaid Taxes		74,230.13
Reserve for:		
Sale of Municipal Assets		81,611.31
Tax Overpayments		78,348.25
Special Improvement District		7,861.02
Due to State of New Jersey:		
Senior Citizens and Vets		3,229.92
DCA Fees		3,148.00
Marriage Licenses		500.00
County Taxes Payable		1,786.57
"C"		1,389,309.67
Reserve for Receivables		817,041.95
Fund Balance		2,068,655.81
	4,275,007.43	4,275,007.43

(Do not crowd - add additional sheets)

**POST CLOSING
ANCE - PUBLIC ASSISTANCE FUND
ACCOUNTS #1 AND #2***

AS AT DECEMBER 31, 2012

N/A

[illegible]

(Do not crowd - add additional sheets)

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

FEDERAL AND STATE GRANTS

AS AT DECEMBER 31, 2012

[illegible]

(Do not crowd - add additional sheets)

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

AS AT DECEMBER 31, 2012

Title of Account	Debit	Credit
Animal Control Trust Fund:		
Cash - Checking	11,094.04	
Reserve for Expenditures		11,092.84
Due to State of New Jersey		1.20
	11,094.04	11,094.04
Assessment Fund:		
Cash - Checking	25,220.50	
Deferred Charges	203,000.00	
Bonds Payable		203,000.00
Fund Balance		25,220.50
	228,220.50	228,220.50
Trust Other Fund:		
Cash - Checking	908,686.07	
Due from County of Union Community Development Grant	24,490.00	
Due to Current Fund		8,800.00
State Unemployment Compensation Insurance Fund		93,124.82
Community Block Grants		17,670.85
Various Reserves		163,791.32
Recreation		49,731.10
Affordable Housing Trust Fund Account-COAH		1,650.63
Special Law Enforcement		45,834.99
Law Enforcement Block Grant - Federal		1,493.97
Tax Collection Premium		495,400.00
Payroll Deduction Payable		55,678.39
	933,176.07	933,176.07

(Do not crowd - add additional sheets)

**MUNICIPAL PUBLIC DEFENDER
CERTIFICATION**
Public Law 1998, C. 256

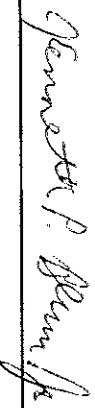
Municipal Public Defender Expended Prior Year 2011:	..... (1)	\$	13,200.00
		x	25%
	(2)	\$	3,300.00

Municipal Public Defender Trust Cash Balance December 31, 2012 (3) \$ 16,796.45

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

Amount in excess of the amount expended: 3 - (1 + 2) = \$ 296.45

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

Chief Financial Officer:	<u>Kenneth P. Blum, Jr.</u>
Signature:	<u></u>
Certificate #:	<u>N-0553</u>
Date:	<u>2-7-13</u>

BOROUGH OF ROSELLE PARK
TRUST FUNDS

RESERVE FOR EXPENDITURES

<u>Account</u>	<u>Balance</u> <u>Dec. 31, 2011</u>	<u>Increase</u>	<u>Decrease</u>	<u>Balance</u> <u>Dec. 31, 2012</u>
Miscellaneous	\$ 326.54	\$ -	\$ -	\$ 326.54
Parking Offense Adjudication Act	7,172.13	674.00	699.00	7,147.13
Downtown Renovations	1,405.00			1,405.00
9/11 Memorial	10.80	1,175.45	473.75	712.50
Security Deposits	3,548.00			3,548.00
Board of Health	234.96			234.96
Police Outside Services	14,260.91	136,870.50	140,645.73	10,485.68
Police Outside Services - Administrative Cost	2,943.65	31,461.42	33,236.57	1,168.50
Roller Skating	500.00			500.00
Founders Day Celebration	538.08			538.08
Secure a Child Program	50.00			50.00
Public Defender	12,166.45	17,380.00	12,750.00	16,796.45
Loretta Park	1,440.00			1,440.00
Child Safety Seat	5.00			5.00
Monument Bond	2,500.00			2,500.00
100 Year Celebration	1,300.00			1,300.00
Union County Health Administration Act	8,930.46		2,216.88	6,713.58
Youth Center	5,100.00			5,100.00
Downtown Banners	66.00			66.00
Zoning/Planning Escrow	14,287.29			14,287.29
Tree Program	575.00			575.00
Zoning Stenographer	500.00			500.00
Zoning Board Escrow	3,800.00			3,800.00
Planning Board Escrow	4,594.06			4,594.06
Municipal Land Use BD Stenographer	250.00	500.00	500.00	250.00
Municipal Land Use BD Escrow	21,890.69	16,482.00	12,181.02	26,191.67
Sewer Opening Escrow	5,643.75			5,643.75
Fireworks Donations	18,907.95	7,090.00	10,000.00	15,997.95
Relocation Assistance	5,800.00	200.00	2,700.00	3,300.00
Recycling	21,470.50	6,305.14		27,775.64
Tax Lien Redemptions	-	307,365.97	306,527.43	838.54
	<u>\$ 160,217.22</u>	<u>\$ 525,504.48</u>	<u>\$ 521,930.38</u>	<u>\$ 163,791.32</u>

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

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2011	RECEIPTS					Disbursements	Balance Dec. 31, 2012
		Assessments and Liens	Current Budget					
Assessment Serial Bond Issues:	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
Assessment Bond Anticipation Note Issues:	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
Other Liabilities								
Trust Surplus	25,220.50							25,220.50
* Less Assets "Unfinanced"	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
Totals	25,220.50							25,220.50

* Show as red figure

POST CLOSING
TRIAL BALANCE - GENERAL CAPITAL FUNDS

AS AT DECEMBER 31, 2012

[illegible]

(Do not crowd - add additional sheets)

CASH RECONCILIATION DECEMBER 31, 2012

	Cash		Less Checks Outstanding	Cash Book Balance
	* On Hand	On Deposit		
Current	22,916.67	3,610,693.19	176,094.38	3,457,515.48
Trust - Assessment		25,220.50		25,220.50
Trust - Animal Control		11,106.64	12.60	11,094.04
Trust - Other		937,032.44	28,346.37	908,686.07
Capital - General		3,846,317.38	63,138.92	3,783,178.46
Sewer - Operating	1,648.22	609,400.92		611,049.14
Sewer - Capital		76,661.44		76,661.44
Public Assistance **				
Total	24,564.89	9,116,432.51	267,592.27	8,873,405.13

* Include Deposits in Transit.

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

REQUIRED CERTIFICATION

I hereby certify that all amounts shown in the "Cash on Deposit" column on Sheet 9 and 9(a) have been verified with the applicable bank statements, certificates, agreements or passbooks at December 31, 2012.

I also certify that all amounts, if any, shown for Investments in Savings and Loan Associations on any trial balance have been verified with the applicable passbooks at December 31, 2012.

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

(THIS MUST BE SIGNED BY THE REGISTERED MUNICIPAL ACCOUNTANT (STATUTORY AUDITOR) OR

CHIEF FINANCIAL OFFICER) depending on who prepared this Annual Financial Statement as certified to on Sheet 1 or 1(a).

Signature:

Title: Registered Municipal Accountant #211

CASH RECONCILIATION DECEMBER 31, 2012 (cont'd.)

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

Current Fund:	
Bank of America A/C #008100255775	815,374.56
Bank of America A/C #381032710757	534.14
State of NJ Cash Management Fund A/C #1177687217	1,822.69
Money Market	2,792,961.80
	3,610,693.19
Assessment Trust Fund:	
Bank of America A/C #008100257204	130.50
Bank of America A/C #008107051377 - Money Market	25,090.00
	25,220.50
Animal Control Fund:	
Bank of America A/C #008100256909	141.64
Bank of America A/C #008107051377 - Money Market	10,965.00
	11,106.64
General Trust Fund:	
Bank of America A/C #008100256666 - HUD	1,980.85
Bank of America A/C #008100256232 - Recreation	3,081.10
Bank of America A/C #008100257123 - Other	27,587.81
Bank of America A/C #008107062425 - Tax Collector Premium	7,100.00
Bank of America A/C #008107051377 - Money Market	693,210.18
Bank of America A/C #008101283667 - Community Alliance	
Bank of America A/C #008100255856 - Payroll	2,329.58
Bank of America A/C #008100256313 - Payroll	59,638.51
Bank of America A/C #0081032710760 - COAH	1,650.63
Bank of America A/C #007800798188 - SU1	93,124.82
Bank of America A/C #002018043273 - Federal Special Law	1,493.97
Bank of America A/C #008107070681 - State Special Law	45,834.99
	937,032.44
General Capital Fund:	
Bank of America A/C #008100256585	66,817.38
State of NJ Cash Management Fund A/C #1177687217	10,000.00
Bank of America A/C #008107051377 - Money Market	3,769,500.00
	3,846,317.38
Sewer Operating Fund:	
Bank of America A/C #008100256151	20,175.92
Bank of America A/C #008107051377 - Money Market	589,225.00
	609,400.92
Sewer Capital Fund:	
Bank of America A/C #008100258871	2,561.44
Bank of America A/C #008107051377 - Money Market	74,100.00
	76,661.44
TOTAL	9,116,432.51

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

CASH RECONCILIATION DECEMBER 31, 2012 (cont'd.)

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

[illegible]

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

Sheet 10

Grant	Balance Jan. 1, 2012	2012 Budget Revenue Realized	Received	Transferred from Unappropriated Reserve Balance	Canceled	Balance Dec. 31, 2012
Safe and Secure Communities Program	22,388.38	60,000.00	57,388.38			25,000.00
Greening Union County	10,000.00					10,000.00
Municipal Alliance Fund Grant	21,649.52	31,438.00	25,221.67		9,478.85	18,387.00
Bulletproof Vest Partnership Grant	5,000.00				5,000.00	-
Drive Sober or Get Pulled Over	5,000.00	8,800.00	9,400.00			4,400.00
Recycling Tonnage Grant		9,505.22	9,505.22			-
Alcohol Education and Rehabilitation Fund		6,907.27	6,907.27			-
Body Armor Grant		3,477.24	3,477.24			-
Click It or Ticket		4,000.00	4,000.00			-
Clean Communities Program		16,859.48	16,859.48			-
Drunk Driving Enforcement Fund		16,346.86	16,346.86			-
Union County Heart Grant		1,000.00	1,000.00			
						-
Totals	64,037.90	158,334.07	150,106.12		14,478.85	57,787.00

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

Grant	Balance Jan. 1, 2012	Transferred from 2012 Budget Appropriations		Accounts payable Canceled	Expended	Canceled	Balance Dec. 31, 2012
		Budget	Appropriation By 40A:4-87				
Clean Communities Grant	24,916.04	16,859.48			28,789.46		12,986.06
Safe and Secure Communities Program		60,000.00			60,000.00		
Safe and Secure Communities Program - Match	50,718.30	211,518.00			208,971.27		53,265.03
Drunk Driving Enforcement Fund	9,505.61	16,346.86			12,228.83		13,623.64
Special Legislative Grant	4,275.00						4,275.00
Recycling Grant	30,802.66		9,505.22		3,405.42		36,902.46
Alcohol Education Rehabilitation Fund	17,129.99	6,907.27			7,495.69		16,541.57
Downtown Development Planning Grant	10,500.00				4,000.00		6,500.00
Click It or Ticket		4,000.00			4,000.00		
Field of Dreams	11,662.08						11,662.08
Union County Heart Grant			1,000.00		1,000.00		
Bulletproof Vest Partnership Grant	5,000.00					5,000.00	
Body Armor Fund - 2010	5,598.06		3,477.24		2,860.00		6,215.30
Drive Sober or Get Pulled Over	1,612.50		8,800.00		6,012.50		4,400.00
Greening Union County Grant - Match	10,000.00				10,000.00		
Municipal Alliance Fund Grant	11,094.22	31,438.00			26,386.63	9,373.85	6,771.74
Municipal Alliance Fund Grant - Match	2,385.91	7,860.00			9,893.71		352.20
Totals	205,200.37	354,929.61	22,782.46		395,043.51	14,373.85	173,495.08

SCHEDULE OF UNAPPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

N/A

[illegible]

* LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance January 1, 2012		
School Tax Payable # 85001-00		
School Tax Deferred (Not in excess of 50% of Levy - 2011 - 2012) 85002-00		
Levy School Year July 1, 2012 - June 30, 2013		
Levy Calendar Year 2012		18,200,713.00
Paid	18,200,713.00	
Balance December 31, 2012		
School Tax Payable # (Prepaid School Tax) 85003-00		
School Tax Deferred (Not in excess of 50% of Levy - 2012 - 2013) 85004-00		
* Not including Type 1 school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools.		
# Must include unpaid requisitions.		
	18,200,713.00	18,200,713.00

MUNICIPAL OPEN SPACE

N/A

	Debit	Credit
Balance January 1, 2012	85045-00	
2012 Levy	81105-00	
Interest Earned		
Expenditures		
Balance December 31, 2012	85046-00	

REGIONAL SCHOOL TAX
(Provide a separate statement for each Regional District involved)

N/A

	Debit	Credit
Balance January 1, 2012		
School Tax Payable # 85031-00		
School Tax Deferred (Not in excess of 50% of Levy - 2011 - 2012) 85032-00		
Levy School Year July 1, 2012 - June 30, 2013		
Levy Calendar Year 2012		
Paid		
Balance December 31, 2012		
School Tax Payable # 85033-00		
School Tax Deferred (Not in excess of 50% of Levy - 2012 - 2013) 85034-00		
# Must include unpaid requisitions.		

REGIONAL HIGH SCHOOL TAX

N/A

	Debit	Credit
Balance January 1, 2012		
School Tax Payable # 85041-00		
School Tax Deferred (Not in excess of 50% of Levy - 2011 - 2012) 85042-00		
Levy School Year July 1, 2012 - June 30, 2013		
Levy Calendar Year 2012		
Paid		
Balance December 31, 2012		
School Tax Payable # 85043-00		
School Tax Deferred (Not in excess of 50% of Levy - 2012 - 2013) 85044-00		
# Must include unpaid requisitions.		

COUNTY TAXES PAYABLE

	Debit	Credit
Balance January 1, 2012		
County Taxes	80003-01	
Due County for Added and Omitted Taxes	80003-02	4,650.64
2012 Levy:		
General County	80003-03	5,113,654.50
County Library	80003-04	
County Health		
County Open Space Preservation		173,610.05
Due County for Added and Omitted Taxes	80003-05	1,786.57
Paid	5,291,915.19	
Balance December 31, 2012		
County Taxes		
Due County for Added and Omitted Taxes	1,786.57	
	5,293,701.76	5,293,701.76

SPECIAL DISTRICT TAXES

N/A

	Debit	Credit
Balance January 1, 2012	80003-06	
2012 Levy: (List Each Type of District Tax Separately - see Footnote)		
Fire -	81108-00	
Sewer -	81111-00	
Water -	81112-00	
Garbage -	81109-00	
Special Improvement District	39,453.06	
Total 2012 Levy	80003-07	39,453.06
Paid	80003-08	31,592.04
Balance December 31, 2012	80003-09	
	39,453.06	39,453.06

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

STATE LIBRARY AID

N/A

RESERVE FOR MAINTENANCE OF FREE PUBLIC LIBRARY WITH STATE AID

	Debit	Credit
Balance January 1, 2012	80004-01	
State Library Aid Received in 2012	80004-02	
Expended	80004-09	
Balance December 31, 2012	80004-10	

N/A

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

	Debit	Credit
Balance January 1, 2012	80004-03	
State Library Aid Received in 2012	80004-04	
Expended	80004-11	
Balance December 31, 2012	80004-12	

N/A

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

	Debit	Credit
Balance January 1, 2012	80004-05	
State Library Aid Received in 2012	80004-06	
Expended	80004-13	
Balance December 31, 2012	80004-14	

RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

N/A

	Debit	Credit
Balance January 1, 2012	80004-07	
State Library Aid Received in 2012	80004-08	
Expended	80004-15	
Balance December 31, 2012	80004-16	

STATEMENT OF GENERAL BUDGET REVENUES 2012

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated			
Surplus Anticipated with Prior Written Consent of Director of Local Government	80101-1,300,000.00	1,300,000.00	
Miscellaneous Revenue Anticipated:			
Adopted Budget	2,086,330.87	2,835,461.68	749,130.81
Added by N.J.S. 40A:4-87: (List on 17a)			
See Sheet 17A	22,782.46	22,782.46	
Total Miscellaneous Revenue Anticipated	80103-2,109,113.33	2,858,244.14	749,130.81
Receipts from Delinquent Taxes	80104-460,000.00	689,561.36	229,561.36
Amount to be Raised by Taxation:			
(a) Local Tax for Municipal Purposes	80105-11,033,605.35		
(b) Addition to Local District School Tax	80106-386,240.83		
Total Amount to be Raised by Taxation	80107-11,419,846.18	11,739,516.78	319,670.60
	15,288,959.51	16,587,322.28	1,298,362.77

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	80108-00	34,245,933.96
Amount to be Raised by Taxation:		
Local District School Tax	80109-00	18,200,713.00
Regional School Tax	80119-00	
Regional High School Tax	80110-00	
County Taxes	80111-00	5,287,264.55
Due County for Added and Omitted Taxes	80112-00	1,786.57
Special District Taxes	80113-00	39,453.06
Municipal Open Space Tax	80120-00	
Reserve for Uncollected Taxes	80114-00	1,022,800.00
Deficit in Required Collection of Current Taxes (or)	80115-00	
Balance for Support of Municipal Budget (or)	80116-00	11,739,516.78
* Excess Non-Budget Revenue (see footnote)	80117-00	
* Deficit Non-Budget Revenue (see footnote)	80118-00	
		35,268,733.96

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

(Continued)

37

Source	Budget	Realized	Excess or Deficit
Body Armor	3,477.24	3,477.24	
Drive Sober or Get Pulled Over	8,800.00	8,800.00	
Union County Heart Grant	1,000.00	1,000.00	
Recycling Tonnage Grant	9,505.22	9,505.22	
Total (Sheet 17)	22,782.46	22,782.46	

I hereby certify that the above list of Chapter 159 insertions of revenue have been realized in cash or I have received written notification of the award of public or private revenue. These insertions meet the statutory requirements of N.J.S.A. 40A:4-87 and matching funds have been provided if applicable.

CFO Signature: Gemma P. Blum

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2012

2012 Budget as Adopted	80012-01	15,266,177.05
2012 Budget - Added by N.J.S. 40A:4-87	80012-02	22,782.46
Appropriated for 2012 (Budget Statement Item 9)	80012-03	15,288,959.51
Appropriated for 2012 by Emergency Appropriation (Budget Statement Item 9)	80012-04	
Total General Appropriations (Budget Statement Item 9)	80012-05	15,288,959.51
Add: Overexpenditures (see footnote)	80012-06	
Total Appropriations and Overexpenditures	80012-07	15,288,959.51
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	13,669,565.70
Paid or Charged - Reserve for Uncollected Taxes	80012-09	1,022,800.00
Reserved	80012-10	596,593.81
Total Expenditures	80012-11	15,288,959.51
Unexpended Balances Canceled (see footnote)	80012-12	0.00

FOOTNOTES -
 RE: OVEREXPENDITURES:
 Every appropriation overexpended in the budget document must be marked with an * and must agree in the aggregate with this item.
 RE: UNEXPENDED BALANCES CANCELED:
 Are not to be shown as "Paid or Charged" in the budget document. In all instances "Total Appropriations" and "Overexpenditures" must equal the sum of "Total Expenditures" and "Unexpended Balances Canceled".

SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES (EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

2012 Authorizations			N/A
N.J.S. 40A:4-46 (After adoption of Budget)			
N.J.S. 40A:4-20 (Prior to adoption of Budget)			
Total Authorizations			
Deduct Expenditures:			
Paid or Charged			
Reserved			
Total Expenditures			

RESULTS OF 2012 OPERATION

CURRENT FUND

	Debit	Credit
Excess of Anticipated Revenues:		
Miscellaneous Revenues Anticipated		749,130.81
Delinquent Tax Collections		229,561.36
Required Collection of Current Taxes		319,371.07
Unexpended Balances of 2012 Budget Appropriations		0.00
Miscellaneous Revenue Not Anticipated		98,584.19
Miscellaneous Revenue Not Anticipated: Proceeds of Sale of Foreclosed Property (Sheet 27)		
Payments in Lieu of Taxes on Real Property		
Unexpended Balance of 2011 Appropriation Reserves		339,897.88
Prior Years Interfunds Returned in 2012		
Cancellation of Federal and State Grants		
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)		
Balance January 1, 2012		
Balance December 31, 2012		
Deficit in Anticipated Revenues:		
Miscellaneous Revenues Anticipated		
Delinquent Tax Collections		
Required Collection of Current Taxes		
Interfund Advances Originating in 2012		
Prior Year Senior Citizen	4,910.96	
Cancellation of Federal and State Grants		
Refund of Prior Year Revenues	120,278.50	
Deficit Balance - To Trial Balance (Sheet 3)		
Surplus Balance - To Surplus (Sheet 21)		
	1,736,545.31	1,736,545.31

YEAR 2012

Debit	Credit
	1,757,299.96
	1,611,355.85
1,300,000.00	
2,068,655.81	
3,368,655.81	3,368,655.81

(FROM CURRENT FUND - TRIAL BALANCE)

80014-06	3,457,965.48
80014-07	
	3,457,965.48
80014-08	1,389,309.67
80014-09	2,068,655.81
80014-10	(
80014-14	
80014-15	2,068,655.81

MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2013 BUDGET
(1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

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

(FOR MUNICIPALITIES ONLY)
CURRENT TAXES - 2012 LEVY

1. Amount of Levy as per Duplicate (Analysis) # or (Abstract of Ratables)	82101-00	\$ 34,910,102.06
2. Amount of Levy Special District Taxes	82113-00	\$
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.	82102-00	\$ 39,453.06
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.	82103-00	\$
	82104-00	\$ 11,797.28
5a. Subtotal 2012 Levy		\$ 34,961,352.40
5b. Reductions Due to Tax Appeals**		\$ 135,648.71
5c. Total 2012 Levy	82106-00	\$ 34,825,703.69
6. Transferred to Tax Title Liens	82107-00	\$
7. Transferred to Foreclosed Property	82108-00	\$
8. Remitted, Abated or Canceled	82109-00	\$
9. Discount Allowed	82110-00	\$
10. Collected in Cash:	In 2011	82121-00 \$ 59,620.96
	In 2012 *	82122-00 \$ 34,079,577.80
R.E.A.P. Revenue	82124-00	\$
State's Share of 2012 Senior Citizens and Veterans Deductions Allowed	82123-00	\$ 106,435.67
Total to Line 14	82111-00	\$ 34,245,634.43

11. Total Credits

\$ 34,245,634.43

12. Amount Outstanding December 31, 2012

\$ 580,069.26

13. Percentage of Cash Collections to Total 2012 Levy,
(Item 10 divided by Item 5c) is

98.33%
82112-00

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

14. Calculation of Current Taxes Realized in Cash:

Total of Line 10	\$ 34,245,634.43
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	\$
To Current Taxes Realized in Cash (Sheet 17)	\$ 34,245,634.43

Note A: In showing the above percentage the following should be noted:

Where Item 5 shows \$1,500,000.00, and Item 10 shows \$1,049,977.50,
the percentage represented by cash collections would be
\$1,049,977.50 ÷ \$1,500,000, or .69985. The correct percentage to
be shown as Item 13 is 69.99% and not 70.00%, nor 69.999%.

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

* Include overpayments applied as part of 2012 collections.

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

To Calculate Underlying Tax Collection Rate for 2012

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

(1) Utilizing Accelerated Tax Sale

Total of Line 10 Collected in Cash (sheet 22)	.....	\$	_____
LESS: Proceeds from Accelerated Tax Sale	.....		_____
NET Cash Collected	.....	\$	_____
Line 5c (sheet 22) Total 2012 Tax Levy	.....	\$	_____
Percentage of Collection excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is	.....		_____

(2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22)	.....	\$	_____
LESS: Proceeds from Tax Levy Sale (excluding premium)	.....		_____
Net Cash Collected	.....	\$	_____
Line 5c (sheet 22) Total 2012 Tax Levy	.....	\$	_____
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is	.....		_____

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

	Debit	Credit
1. Balance January 1, 2012		
Due From State of New Jersey		
Due To State of New Jersey		2,947.10
2. Sr. Citizens Deductions Per Tax Billings	27,000.00	
3. Veterans Deductions Per Tax Billings	79,500.00	
4. Sr. Citizens Deductions Allowed By Tax Collector	500.00	
5. Veterans Deductions Allowed By Tax Collector	1,506.71	
6. Veterans Deductions Allowed By Tax Collector - 20		
7. Veterans Deductions Disallowed By Tax Collector		756.71
8. Senior Citizens Deductions Disallowed By Tax Collector		1,314.33
9. Received in Cash from State		101,807.53
10. Prior Year Senior Citizen Disallowed		4,910.96
11.		
12. Balance December 31, 2012		
Due From State of New Jersey		
Due To State of New Jersey	3,229.92	
	111,736.63	111,736.63

Calculation of Amount to be included on Sheet 22, Item 10 -
2012 Senior Citizens and Veterans Deductions Allowed

Line 2	27,000.00
Line 3	79,500.00
Line 4	500.00
Line 5	1,506.71
Sub-Total	108,506.71
Less: Line 7	756.71
Less: Line 8	1,314.33
To Item 10, Sheet 22	106,435.67

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

		N/A	
		Debit	Credit
Balance January 1, 2012			
Taxes Pending Appeals			
Interest Earned on Taxes Pending Appeals			
Contested Amount of 2012 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)			
Interest Earned on Taxes Pending State Appeals			
Budget Appropriation			
Cash Paid to Appellants (Including 5% Interest from Date of Payment)			
Closed to Results of Operations (Portion of Appeal won by Municipality, including Interest)			
2010 Taxes subject to Tax Appeal			
Balance December 31, 2012			
Taxes Pending Appeals *			
Interest Earned on Taxes Pending Appeals			

* Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by December 31, 2012.

Richard L. Pomper
Signature of Tax Collector

T-8159 2-20-13
License # Date

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

		Debit	Credit
1. Balance January 1, 2012		728,769.47	
A. Taxes	83102-00	728,769.47	
B. Tax Title Liens	83103-00		
2. Canceled:			
A. Taxes			39,208.11
B. Tax Title Liens			
3. Transferred to Foreclosed Tax Title Liens			
A. Taxes			
B. Tax Title Liens			
4. Added Taxes			
5. Added Tax Title Liens			
6. Adjustment between Taxes (Other than current year) and Tax Title Liens:			
A. Taxes - Transfers to Tax Title Liens	83104-00		(1)
B. Tax Title Liens - Transfers from Taxes	83107-00	(1)	
7. Balance Before Cash Payments			689,561.36
8. Totals		728,769.47	728,769.47
9. Balance Brought Down		689,561.36	
10. Collected:			689,561.36
A. Taxes	83116-00	689,561.36	
B. Tax Title Liens	83117-00		
11. Interest and Costs - 2012 Tax Sale	83118-00		
12. 2012 Taxes Transferred to Liens	83119-00		
13. 2012 Taxes		580,069.26	
14. Balance December 31, 2012			580,069.26
A. Taxes	83121-00	580,069.26	
B. Tax Title Liens	83122-00		
15. Totals		1,269,630.62	1,269,630.62

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

17. Item No. 14 multiplied by percentage shown above is
maximum amount that may be anticipated in 2013.

\$ 580,069.26

and represents the

83125-00

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

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

	Debit	Credit
1. Balance January 1, 2012	84101-00	163,650.00
2. Foreclosed or Deeded in 2012		
3. Tax Title Liens	84103-00	
4. Taxes Receivable	84104-00	
5A.	84102-00	
5B.	84105-00	
6. Adjustment to Assessed Valuation	84106-00	
7. Adjustment to Assessed Valuation	84107-00	
8. Sales		
9. Cash *	84109-00	
10. Contract	84110-00	
11. Mortgage	84111-00	
12. Loss on Sales	84112-00	
13. Gain on Sales	84113-00	
14. Balance December 31, 2012	84114-00	163,650.00
	163,650.00	163,650.00

CONTRACT SALES

	Debit	Credit
15. Balance January 1, 2012	84115-00	
16. 2012 Sales from Foreclosed Property	84116-00	
17. Collected *	84117-00	
18.	84118-00	
19. Balance December 31, 2012	84119-00	

MORTGAGE SALES

	Debit	Credit
20. Balance January 1, 2012	84120-00	
21. 2012 Sales from Foreclosed Property	84121-00	
22. Collected *	84122-00	
23.	84123-00	
24. Balance December 31, 2012	84124-00	

Analysis of Sale of Property: \$ _____
 * Total Cash Collected in 2012 (84125-00)

Realized in 2012 Budget _____

To Results of Operation (Sheet 19) _____

**DEFERRED CHARGES
- MANDATORY CHARGES ONLY -**

CURRENT, TRUST AND GENERAL CAPITAL FUNDS

(Do not include the emergency authorizations pursuant to N.J.S. 40A:4-55, N.J.S. 40A:4-55.1 or N.J.S. 40A:4-55.13 listed on Sheets 29 and 30.)

N/A

	Amount Dec. 31, 2011 Per Audit Report		Amount in 2012 Budget		Amount Resulting from 2012		Balance as at Dec. 31, 2012	
Caused By	Report	Budget	from 2012	Dec. 31, 2012				
1.	\$	\$	\$	\$				
2.	\$	\$	\$	\$				
3.	\$	\$	\$	\$				
4.	\$	\$	\$	\$				
5.	\$	\$	\$	\$				
6.	\$	\$	\$	\$				
7.	\$	\$	\$	\$				
8.	\$	\$	\$	\$				
9.	\$	\$	\$	\$				
10.	\$	\$	\$	\$				

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

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

N/A

Date	Purpose	Amount
1.		\$
2.		\$
3.		\$
4.		\$
5.		\$

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

N/A

In favor of	On Account of	Date Entered	Amount	Appropriated for in Budget of Year 2013
1.			\$	
2.			\$	
3.			\$	
4.			\$	

N/A

80026-00

Chief Financial Officer

* Not less than one-fifth (1/5) of amount authorized but not more than the amount shown in the column "Balance Dec. 31, 2012" must be entered here and then raised in the 2013 budget.

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

N/A

Date	Purpose	Amount Authorized	Not Less Than 1/3 of Amount Authorized *	Balance Dec. 31, 2011	REDUCED IN 2012		Balance Dec. 31, 2012
					By 2012 Budget	Canceled by Resolution	
Totals							

80027-00
80028-00

Chief Financial Officer

* Not less than one-third (1/3) of amount authorized but not more than the amount shown in the column "Balance Dec. 31, 2012" must be entered here and then raised in the 2013 budget.

0030 sheet

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2013 DEBT SERVICE FOR BONDS**

{COUNTY} (MUNICIPAL) GENERAL CAPITAL BONDS

		Debit	Credit	2013 Debt Service
Outstanding January 1, 2012	80033-01		15,382,000.00	
Issued	80033-02			
Paid	80033-03	1,097,000.00		
Outstanding December 31, 2012	80033-04	14,285,000.00		
		15,382,000.00	15,382,000.00	
2013 Bond Maturities - General Capital Bonds				
			80033-05	\$ 1,139,000.00
2013 Interest on Bonds *		80033-06	\$ 468,505.25	
ASSESSMENT SERIAL BONDS				
Outstanding January 1, 2012	80033-07		261,000.00	
Issued	80033-08			
Paid	80033-09	58,000.00		
Outstanding December 31, 2012	80033-10	203,000.00		
		261,000.00	261,000.00	
2013 Bond Maturities - Assessment Bonds				
			80033-11	\$ 66,000.00
2013 Interest on Bonds *		80033-12	\$ 5,467.50	
Total "Interest on Bonds - Debt Service" (* Items)				
			80033-13	\$ 473,972.75

LIST OF BONDS ISSUED DURING 2012					N/A
Purpose	2013 Maturity	Amount Issued	Date of Issue	Interest Rate	
Total					
	80033-14	80033-15			

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING
AND 2013 DEBT SERVICE FOR LOANS**

{COUNTY} (MUNICIPAL)		LOANS		N/A
		Debit	Credit	2013 Debt Service
Outstanding January 1, 2012	80033-01			
Issued	80033-02			
Paid	80033-03			
Outstanding December 31, 2012	80033-04			
2013 Loan Maturities			80033-05	\$
2013 Interest on Loans				\$
Total 2013 Debt Service for	Loan		80033-13	\$
	Loan		N/A	
Outstanding January 1, 2012	80033-07			
Issued	80033-08			
Paid	80033-09			
Refunded				
Outstanding December 31, 2012	80033-10			
2013 Loan Maturities			80033-11	\$
2013 Interest on Loans			80033-12	\$
Total 2013 Debt Service for ECIA Loan			80033-13	\$
LIST OF LOANS ISSUED DURING 2012				
Purpose	2013 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				
80033-14		80033-15		

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2013 DEBT SERVICE FOR BONDS**

N/A

TYPE I SCHOOL TERM BONDS

		Debit	Credit	2013 Debt Service
Outstanding January 1, 2012	80034-01			
Paid	80034-02			
Outstanding December 31, 2012	80034-03			

2013 Bond Maturities - Term Bonds

	80034-04	\$
2013 Interest on Bonds *	80034-05	\$

TYPE I SCHOOL SERIAL BOND

Outstanding January 1, 2012	80034-06		
Issued	80034-07		
Paid	80034-08		
Outstanding December 31, 2012	80034-09		

2013 Interest on Bonds *

	80034-10	\$
2013 Bond Maturities - Serial Bonds	80034-11	\$

Total "Interest on Bonds - Type I School Debt Service" (* Items) 80034-12 \$

LIST OF BONDS ISSUED DURING 2012

Purpose	2013 Maturity -01	Amount Issued -02	Date of Issue	Interest Rate
Total	80035-			

2013 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

	Outstanding Dec. 31, 2012	2013 Interest Requirement
1. Emergency Notes	80036- \$	\$
2. Special Emergency Notes	80037- \$	\$
3. Tax Anticipation Notes	80038- \$	\$
4. Interest on Unpaid State and County Taxes	80039- \$	\$
5. _____	\$	\$
6. _____	\$	\$

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

N/A

	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2012	Date of Maturity	Rate of Interest	2013 Budget Requirement		Interest Computed to (Insert Date)
							For Principal	For Interest **	
1.									
2.									
3.									
4.									
5.									
6.									
7.									
8.									
9.									
10.									
11.									
12.									
13.									
14.									
	Total								

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

80051-01

80051-02

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

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

All notes with an original date of issue of 2010 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2013 or written intent of permanent financing submitted with statement.

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

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

N/A

	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2012	Date of Maturity	Rate of Interest	2013 Budget Requirement		Interest Computed to (Insert Date)
							For Principal	For Interest **	
1.									
2.									
3.									
4.									
5.									
6.									
7.									
8.									
9.									
10.									
11.									
12.									
13.									
14.									
	Total								

80051-01

80051-02

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

Assessment Notes with an original date of issue of December 31, 2010 or prior must be appropriated in full in the 2013 Dedicated Assessment Budget or written intent of permanent financing submitted with statement.

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

(Do not crowd - add additional sheets)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

N/A

Purpose	Amount of Obligation Outstanding Dec. 31, 2012	2013 Budget Requirement	
		For Principal	For Interest/Fees
Total			

80051-01

80051-02

BOROUGH OF ROSELLE PARK
GENERAL CAPITAL FUND

IMPROVEMENT AUTHORIZATIONS

	Ordinance			Balance Dec. 31, 2011		2012 Authorizations	Paid or Charged	Cancelled	Balance Dec. 31, 2012	
	Number	Date	Amount	Funded	Unfunded				Funded	Unfunded
<u>General Improvements</u>										
Various Capital Improvements	1838, 1862, 1865	04/18/96, 08/17,	\$ 691,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Various Capital Improvements	1953, 1973, 1982, 2032	4/15/98	1,280,000.00	5,305.21					5,305.21	
Curb Improvements	2042	4/19/01	42,750.00							
Various Capital Improvements	2121	6/17/04	1,367,339.00	102,000.00					102,000.00	
Various Capital Improvements	2157	6/16/05	901,742.00							
Various Capital Improvements	2183	8/3/06	149,368.00							
Various Capital Improvements	2184	8/3/06	809,420.00	7,236.83			6,128.41		1,108.42	
Various Capital Improvements	2211	11/19/07	270,000.00	20,000.00				15,962.56	4,037.44	
Various Capital Improvements	2220	12/6/07	1,815,219.00	148,241.47			37,621.91		110,619.56	
Various Capital Improvements	2249	8/21/08	2,128,255.00	89,961.64			20,834.29		69,127.35	
Acquisition of Fire Rescue Vehicle with Equipment	2265	3/5/09	351,000.00							
Acquisition of Recreational Equipment and Field House Improvements	2268	5/21/09	62,924.00	24,920.20				15,731.00	9,189.20	
Resurfacing of Pinewood Avenue	2269	7/1/09	73,000.00		-					
Resurfacing Various Streets	2271	8/6/09	512,000.00							
Various Capital Improvements	2272	8/6/09	3,014,880.00	1,187,052.15			8,550.50		1,178,501.65	
Various Capital Improvements	2297	4/1/10	412,293.00	7,129.66					7,129.66	
Various Capital Improvements	2300	6/3/10	4,582,000.00	2,256,423.61			112,694.92		2,143,728.69	
Various Capital Improvements	2337	8/11/11	1,991,343.12	834,091.85	700,000.00		604,928.59		229,163.26	700,000.00
Various Curb Improvements	2075	5/20/02	125,000.00							
Various Capital Improvements	2367	7/19/125	1,405,240.00			1,405,240.00	375,669.34		9,570.66	1,020,000.00
Resurfacing of West Grant Avenue - Section 2	2375	10/4/12	55,000.00			55,000.00			55,000.00	
				<u>\$ 4,682,362.62</u>	<u>\$ 700,000.00</u>	<u>\$ 1,460,240.00</u>	<u>\$ 1,166,427.96</u>	<u>\$ 31,693.56</u>	<u>\$ 3,924,481.10</u>	<u>\$ 1,720,000.00</u>

Street 35

GENERAL CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

[illegible]

* The full amount of the 2012 budget appropriation should be transferred to this account unless the balance of the appropriation is to be permitted to lapse.

GENERAL CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

N/A

	Debit	Credit
Balance January 1, 2012	80030-01	
Received from 2012 Budget Appropriation *	80030-02	
Received from 2012 Emergency Appropriation *	80030-03	
Appropriated to Finance Improvement Authorizations	80030-04	
Balance December 31, 2012	80030-05	

* The full amount of the 2012 appropriation should be transferred to this account unless the balance of the appropriation is permitted to lapse.

**CAPITAL IMPROVEMENTS AUTHORIZED IN 2012
AND DOWN PAYMENTS (N.J.S. 40A:2-11)**

GENERAL CAPITAL FUND ONLY

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2012 or Prior Years
Various Capital Improvements	1,405,240.00	1,020,000.00	60,240.00	60,240.00
* Resurfacing of Grant Avenue - Section 2	55,000.00			
Total	80032-00 1,460,240.00	1,020,000.00	60,240.00	60,240.00

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

*Funded through General Capital Surplus.

GENERAL CAPITAL FUND

STATEMENT OF CAPITAL SURPLUS

2012

	Debit	Credit
Balance January 1, 2012	80029-01	62,528.01
Premium on Sale of Bonds		
Funded Improvement Authorizations Canceled		
Appropriated to Finance Improvement Authorizations	80029-02	55,000.00
Appropriated to 2012 Budget Revenue	80029-03	
Balance December 31, 2012	80029-04	62,528.01
	7,528.01	
	62,528.01	62,528.01

BONDS ISSUED WITH A COVENANT OR COVENANTS

N/A

- Amount of Serial Bonds Issued Under Provisions of Chapter 233, P.L. 1944, Chapter 268, P.L. 1944, Chapter 428, P.L. 1943 or Chapter 77, Article VI-A, P.L. 1945, with Covenant or Covenants; Outstanding December 31, 2012

\$ _____
- Amount of Cash in Special Trust Fund as of December 31, 2012 (Note A)

\$ _____
- Amount of Bonds Issued Under Item 1 Maturing in 2013

\$ _____
- Amount of Interest on Bonds with a Covenant - 2013 Requirement

\$ _____
- Total of 3 and 4 - Gross Appropriation

\$ _____
- Less Amount of Special Trust Fund to be Used

\$ _____
- Net Appropriation Required

\$ _____

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

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

Item 5 must be shown as an item of appropriation, short extended, with Item 6 shown directly following as a deduction and with the amount of Item 7 extended into the 2012 appropriation column.

MUNICIPALITIES ONLY
IMPORTANT!!

This Sheet Must Be Completely Filled in or the Statement Will Be Considered Incomplete
(N.J.S.A. 52:27BB-55 as Amended by Chap. 211, P.L. 1981)

A.

1. Total Tax Levy for the Year 2012 was	\$ <u>34,786,250.63</u>
2. Amount of Item 1 Collected in 2012 (*)	\$ <u>34,213,508.25</u>
3. Seventy (70) percent of Item 1	\$ <u>24,350,375.44</u>

(*) Including prepayments and overpayments applied

B.

1. Did any maturities of bonded obligations or notes fall due during the year 2012?
 Answer YES or NO: Yes

2. Have payments been made for all bonded obligations or notes due on or before
 December 31, 2012?
 Answer YES or NO: Yes If answer is "NO" give details.

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

C. Does the appropriation required to be included in the 2013 budget for the liquidation of all bonded obligations or notes exceed 25% of the total of appropriations for operating purposes in the budget for the year just ended? Answer YES or NO: NO

D.

1. Cash Deficit 2011 \$

2. 4% of 2011 Tax Levy for all purposes:
 Levy -- \$ = \$

3. Cash Deficit 2012 \$

4. 4% of 2012 Tax Levy for all purposes:
 Levy -- \$ = \$

E.	<u>Unpaid</u>	<u>2011</u>	<u>2012</u>	<u>Total</u>
1. State Taxes		\$ <u> </u>	\$ <u> </u>	\$ <u> </u>
2. County Taxes		\$ <u> </u>	\$ <u>1,786.57</u>	\$ <u>1,786.57</u>
3. Amount due Special Districts		\$ <u> </u>	\$ <u> </u>	\$ <u> </u>
4. Amounts due School Districts for Local School Tax		\$ <u> </u>	\$ <u> </u>	\$ <u> </u>

Section in the same manner as set forth in General Capital Fund Sheet 8

**POST CLOSING
FINANCE - SEWER U
T DECEMBER 31
ng and Capital S**

(Separately Stated)

Cash Liabilities Must Be Subtotalled and Subtotal Must Be Marked With "C"

[illegible]

POST CLOSING TRIAL BALANCE
UTILITY ASSESSMENT TRUST FUNDS

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

AS AT DECEMBER 31, 2012

N/A

[illegible]

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

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2011	RECEIPTS					Disbursements	N/A Balance Dec. 31, 2012
		Assessments and Liens	Operating Budget					
Assessment Serial Bond Issues:	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
Assessment Bond Anticipation Note Issues:	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
Other Liabilities								
Trust Surplus								
Less Assets "Unfinanced" *	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
Totals								

* Show as red figure

STATEMENT OF SEWER UTILITY BUDGET - 2012

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit *
Operating Surplus Anticipated	01 100,000.00	100,000.00	
Operating Surplus Anticipated with Consent of Director of Local Govt. Services	02		
Rents	1,432,687.00	1,514,322.61	81,635.61
Miscellaneous			
Reserve for Payment of Bonds			
Added by N.J.S. 40A:4-87. (List)	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx
Subtotal	1,532,687.00	1,614,322.61	81,635.61
Deficit (General Budget) **	06		
	07 1,532,687.00	1,614,322.61	81,635.61

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

STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:	xxxxxxxxxxxxxxxx
Adopted Budget	1,532,687.00
Added by N.J.S. 40A:4-87	
Emergency	
Total Appropriations	1,532,687.00
Add: Overexpenditures (See Footnote)	
Total Appropriations and Overexpenditures	1,532,687.00
Deduct Expenditures:	
Paid or Charged	1,491,028.44
Reserved	41,458.56
Surplus (General Budget) **	
Total Expenditures	1,532,487.00
Unexpended Balance Canceled (See Footnote)	200.00

FOOTNOTES:
RE: OVEREXPENDITURES:
Every appropriation overexpended in the budget document must be marked with an * and must agree in the aggregate with this item.
RE: UNEXPENDED BALANCES CANCELED:
Are not to be shown as "Paid or Charged" in the budget document. In all instances "Total Appropriations" and "Overexpenditures" must equal the sum of "Total Expenditures" and "Unexpended Balances Canceled".

STATEMENT OF 2012 OPERATION SEWER UTILITY

"NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2012 Utility Budget contained either an item of revenue "Deficit (General Budget)" or an item of appropriation "Surplus (General Budget)".
Section 2 should be filled out in every case.

N/A

SECTION 1:

Revenue Realized:	xxxxxxxxxxxxxxxx	
Budget Revenue (Not Including "Deficit (General Budget)")		
Miscellaneous Revenue Not Anticipated		
2012 Appropriation Reserves Canceled *		
(Excess Revenue Realized)		
Total Revenue Realized		
Expenditures:	xxxxxxxxxxxxxxxx	
Appropriations (Not Including "Surplus (General Budget)")	xxxxxxxxxxxxxxxx	
Paid or Charged		
Reserved		
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Overexpenditure of Appropriation Reserves		
Total Expenditures		
Less: Deferred Charges Included in		
Above "Total Expenditures"		
Total Expenditures - As Adjusted		
Excess		
Budget Appropriation - Surplus (General Budget) **		
Balance of "Results of 2012 Operation" ("Excess in		
Remainder = Operations - Sheet 60")		
Deficit		
Anticipated Revenue - Deficit (General Budget) **		
Balance of "Results of 2012 Operation" ("Operating		
Remainder = Deficit - to Trial Balance" - Sheet 60")		

SECTION 2:

The following item of "2011 Appropriation Reserves Canceled in 2012" Is Due to the Current Fund TO THE EXTENT OF the amount Received and Due from the General Budget of 2011 for an Anticipated Deficit in the Utility for 2011:

2011 Appropriation Reserves Canceled in 2012	12,309.92	
Less: Anticipated Deficit in 2011 Budget - Amount Received		
and Due from Current Fund - If none, enter "None"		
* Excess (Revenue Realized)		12,309.92

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

RESULTS OF 2012 OPERATIONS - SEWER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxxxxxxxxxxxx	81,635.61
Unexpended Balances of Appropriations	xxxxxxxxxxxxxxxxxx	200.00
Miscellaneous Revenue Not Anticipated	xxxxxxxxxxxxxxxxxx	18,357.65
Unexpended Balances of 2011 Appropriation Reserves *	xxxxxxxxxxxxxxxxxx	12,309.92
Encumbrance Payable Canceled		
Deficit in Anticipated Revenues		xxxxxxxxxxxxxxxxxx
Refunds of Prior Year Revenues		xxxxxxxxxxxxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxxxxxxxxxxxx	
Excess in Operations - to Operating Surplus	112,503.18	xxxxxxxxxxxxxxxxxx
	112,503.18	112,503.18

* See restriction in amount on Sheet 59, SECTION 2

N/A

OPERATING SURPLUS -SEWER UTILITY

	Debit	Credit
Balance January 1, 2012	xxxxxxxxxxxxxxxxxx	352,472.72
Excess in Results of 2012 Operations	xxxxxxxxxxxxxxxxxx	112,503.18
Amount Appropriated in 2012 Budget - Cash	100,000.00	xxxxxxxxxxxxxxxxxx
Amount Appropriated in 2012 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxxxxxxxxxxxx
Balance December 31, 2012	364,975.90	xxxxxxxxxxxxxxxxxx
	464,975.90	464,975.90

ANALYSIS OF BALANCE DECEMBER 31, 2012 (FROM SEWER UTILITY - TRIAL BALANCE)

Cash (including Change Fund)		611,049.14
Investments		
Interfund Accounts Receivable		
Subtotal		611,049.14
Deduct Cash Liabilities Marked with "C" on Trial Balance		246,073.24
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		364,975.90
* Other Assets Pledged to Operating Surplus		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		364,975.90

MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2013 BUDGET.

* In the case of a "Deficit in Operating Surplus Cash",

"Other Assets" would be also pledged to cash liabilities.

SCHEDULE OF SEWER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2011		\$ <u>107,755.34</u>
Increased by:		
Sewer Rents Levied		\$ <u>1,519,110.85</u>
Decreased by:		
Collections	\$ <u>1,514,220.21</u>	
Overpayments applied	\$ _____	
Transfer to Sewer Liens	\$ _____	
Other	\$ <u>102.40</u>	
Balance December 31, 2012		\$ <u>1,514,322.61</u>
		\$ <u><u>112,543.58</u></u>

SCHEDULE OF SEWER LIENS

N/A

Balance December 31, 2011		\$ _____
Increased by:		
Transfers from Accounts Receivable	\$ _____	
Penalties and Costs	\$ _____	
Other	\$ _____	
Decreased by:		
Collections	\$ _____	
Other	\$ _____	
Balance December 31, 2012		\$ <u><u> </u></u>

DEFERRED CHARGES
- MANDATORY CHARGES ONLY -
SEWER UTILITY FUND

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

	Amount Dec. 31, 2011 Per Audit Report	Amount in 2012 Budget	Amount Resulting from 2012	Balance as at Dec. 31, 2012
1. Emergency Authorization - *	\$	\$	\$	\$
2.	\$	\$	\$	\$
3.	\$	\$	\$	\$
4.	\$	\$	\$	\$
5.	\$	\$	\$	\$
6.	\$	\$	\$	\$
7.	\$	\$	\$	\$
8.	\$	\$	\$	\$
9.	\$	\$	\$	\$
10.	\$	\$	\$	\$

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

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

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

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

	In favor of	On Account of	Date Entered	Amount	N/A Appropriated for in Budget of Year 2013
1.				\$	
2.				\$	
3.				\$	
4.				\$	

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2013 DEBT SERVICE FOR BONDS**

SEWER UTILITY ASSESSMENT BONDS

	Debit	Credit	2013 Debt Service
Outstanding January 1, 2012	xxxxxxxxxxxxxxxxx		
Issued	xxxxxxxxxxxxxxxxx		
Paid		xxxxxxxxxxxxxxxxx	
Outstanding December 31, 2012		xxxxxxxxxxxxxxxxx	
2013 Bond Maturities - Assessment Bonds			\$
2013 Interest on Bonds *			\$

SEWER UTILITY CAPITAL BONDS

Outstanding January 1, 2012	xxxxxxxxxxxxxxxxx	155,000.00	
Issued	xxxxxxxxxxxxxxxxx		
Paid	40,000.00	xxxxxxxxxxxxxxxxx	
Outstanding December 31, 2012	115,000.00	xxxxxxxxxxxxxxxxx	
	155,000.00	155,000.00	
2013 Bond Maturities - Capital Bonds			\$ 40,000.00
2013 Interest on Bonds *			\$ 1,950.00

INTEREST ON BONDS - SEWER UTILITY BUDGET

2013 Interest on Bonds (* Items)	\$ 1,950.00	
Less: Interest Accrued to 12/31/12 (Trial Balance)	\$ 575.00	
Sub-Total	\$ 1,375.00	
Add: Interest to be Accrued as of 12/31/13	\$ 575.00	
Required Appropriation 2013		\$ 1,950.00

LIST OF BONDS ISSUED DURING 2012

Purpose	2013 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				

AND 2013 DEBT SERVICE FOR LOANS

N/A

SEWER		UTILITY LOAN		2013 Debt Service
	Debit	Credit		
Outstanding January 1, 2012	xxxxxxxxxxxxxxxxxx			
Issued	xxxxxxxxxxxxxxxxxx			
Paid		xxxxxxxxxxxxxxxxxx		
Outstanding December 31, 2012		xxxxxxxxxxxxxxxxxx		
2013 Loan Maturities				\$
2013 Interest on Loans *		\$		
SEWER		UTILITY LOAN		
Outstanding January 1, 2012	xxxxxxxxxxxxxxxxxx			
Issued	xxxxxxxxxxxxxxxxxx			
Paid		xxxxxxxxxxxxxxxxxx		
Outstanding December 31, 2012		xxxxxxxxxxxxxxxxxx		
2013 Loan Maturities				\$
2013 Interest on Loans *		\$		

INTEREST ON LOANS - SEWER		UTILITY BUDGET
2013 Interest on Loans (* Items)	\$	
Less: Interest Accrued to 12/31/12 (Trial Balance)	\$	
Sub-Total	\$	
Add: Interest to be Accrued as of 12/31/13	\$	
Required Appropriation 2013		\$

LIST OF LOANS ISSUED DURING 2012				
Purpose	2013 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				

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

N/A

Sheet 64

	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2012	Date of Maturity	Rate of Interest	2013 Budget Requirement		Interest Computed to (Insert Date)
							For Principal	For Interest **	
1.									
2.									
3.									
4.									
5.									
6.									
7.									
8.									
9.									
10.									
	Total								

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

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

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

All notes with an original date of issue of 2010 or prior require one legal payable installment to be budgeted if it is contemplated that such notes will be renewed in 2013 or written intent of permanent financing submitted.

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

INTEREST ON NOTES - SEWER UTILITY BUDGET	
2013 Interest on Notes	\$
Less: Interest Accrued to 12/31/12 (Trial Balance)	\$
Sub-Total	\$
Add: Interest to be Accrued as of 12/31/13	\$
Required Appropriation - 2013	\$

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

N/A

	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2012	Date of Maturity	Rate of Interest	2013 Budget Requirement		Interest Computed to (Insert Date)
							For Principal	For Interest **	
1.									
2.									
3.									
4.									
5.									
6.									
7.									
8.									
9.									
10.									
11.									
12.									
13.									
14.									
15.									
	Total								

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

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

Utility Assessment Notes with an original date of issue of December 31, 2010 or prior must be appropriated in full in the 2013 Dedicated Utility Assessment Budget or written intent permanent financing submitted.

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

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

N/A

Purpose		Amount of Obligation Outstanding Dec. 31, 2012	2013 Budget Requirement	
			For Principal	For Interest/Fees
1.				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				
11.				
12.				
13.				
14.				
Total			80051-01	80051-02

(Do not crowd - add additional sheets)

SEWER UTILITY CAPITAL FUND

N/A

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance January 1, 2012	xxxxxxxxxxxxxxxxxx	xx
Received from 2012 Budget Appropriation *	xxxxxxxxxxxxxxxxxx	xx
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	xxxxxxxxxxxxxxxxxx	xx
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxx
	xxxxxxxxxxxxxxxxxx	
		xxxxxxxxxxxxxxxxxx
		xxxxxxxxxxxxxxxxxx
		xxxxxxxxxxxxxxxxxx
		xxxxxxxxxxxxxxxxxx
		xxxxxxxxxxxxxxxxxx
Appropriated to Finance Improvement Authorizations		xxxxxxxxxxxxxxxxxx
		xxxxxxxxxxxxxxxxxx
Balance December 31, 2012		xxxxxxxxxxxxxxxxxx

SEWER UTILITY CAPITAL FUND

N/A

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit	
Balance January 1, 2012	xxxxxxxxxxxxxxxxxx	xx
Received from 2012 Budget Appropriation *	xxxxxxxxxxxxxxxxxx	xx
Received from 2012 Emergency Appropriation *	xxxxxxxxxxxxxxxxxx	xx
Appropriated to Finance Improvement Authorizations		xxxxxxxxxxxxxxxxxx
		xxxxxxxxxxxxxxxxxx
Balance December 31, 2012		xxxxxxxxxxxxxxxxxx

* The full amount of the 2012 budget appropriation should be transferred to this account unless the balance the appropriation is permitted to lapse

UTILITY FUND

**CAPITAL IMPROVEMENTS AUTHORIZED IN 2012
AND
DOWN PAYMENTS (N.J.S. 40A:2-11)**

UTILITIES ONLY

N/A

[illegible]**SEWER UTILITY CAPITAL FUND
STATEMENT OF CAPITAL SURPLUS**

YEAR 2012

	Debit	Credit
Balance January 1, 2012	xxxxxxxxxxxxxxxxxx	65,066.68
Premium on Sale of Bonds	xxxxxxxxxxxxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxxxxxxxxxxxx	
Appropriated to Finance Improvement Authorizations		xxxxxxxxxxxxxxxxxx
Appropriated to 2012 Budget Revenue		xxxxxxxxxxxxxxxxxx
Balance December 31, 2012	65,066.68	xxxxxxxxxxxxxxxxxx
	65,066.68	65,066.68

INSTRUCTIONS IN PREPARATION OF ANNUAL FINANCIAL STATEMENT OF 2012

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

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

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

INDEX

1, 1a & 1b.	Certification and Affidavit
1c.	Municipal Budget Local Examination Certification
1d.	Report of Federal and State Financial Assistance Expenditures of Awards
2.	Instructions and Certification
3, 3a & 3b.	Trial Balance - Current Fund
4.	Trial Balance - Public Assistance Fund
5.	Trial Balance - Federal and State Grant Fund
6 & 6b.	Trial Balance - Trust Funds/Schedule of Trust Fund Deposits & Reserves
6a.	Municipal Public Defender Certification - P.L. 1998, C. 256
7.	Analysis of Trust Assessment Cash and Investments Pledged to Liabilities and Surplus
8.	Trial Balance - Capital Fund
9 & 9a.	Cash Reconciliation
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