

BOROUGH OF SOUTH PLAINFIELD

CURRENT FUND

SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE

<u>ACCOUNTS</u>	<u>REF.</u>	<u>BALANCE DECEMBER 31, 2011</u>	<u>ACCRUED IN 2012</u>	<u>COLLECTED</u>	<u>BALANCE DECEMBER 31, 2012</u>
Clerk:					
Licenses:					
Alcoholic Beverages	A-2	\$	\$ 48,205.00	\$ 48,205.00	\$
Other	A-2		6,979.00	6,979.00	
Fees and Permits	A-2		1,248.19	1,248.19	
Interest and Costs on Taxes	A-2		175,506.75	175,506.75	
Board of Adjustment/Planning Board:					
Fees and Permits	A-2		39,704.85	39,704.85	
Board of Health/Registrar:					
Other Licenses	A-2		63,343.00	63,343.00	
Fees and Permits	A-2		17,350.00	17,350.00	
Municipal Court:					
Fines and Costs	A-2	62,427.78	652,227.63	673,905.05	40,750.36
Police:					
Fees and Permits	A-2		39,956.82	39,956.82	
Interest on Investments and Deposits	A-2		16,801.44	16,801.44	
Consolidated Municipal Property Tax Relief Aid	A-2		348,201.00	348,201.00	
Energy Receipts Tax	A-2		2,367,090.00	2,367,090.00	
Uniform Construction Code Fees	A-2		685,653.00	685,653.00	
SP Urban Renewal Pilot	A-2		40,518.78	40,518.78	
Office On Aging Building Rental	A-2		21,595.00	21,595.00	
Reserve For Parade Contributions	A-2		11,000.00	11,000.00	
General Capital Fund Surplus	A-2		340,000.00	340,000.00	
Police Off-Duty Admin Fee	A-2		70,000.00	70,000.00	
State Hotel Tax	A-2		258,917.81	258,917.81	
Uniform Fire Safety Act	A-2		313,511.10	313,511.10	
Utility Operating Surplus	A-2		375,000.00	375,000.00	
Host Benefits-Recycling Tonnage	A-2		68,895.55	68,895.55	
Sale of Municipal Assets	A-2		242,890.00	242,890.00	
Cable TV Fees	A-2		246,171.23	246,171.23	
FEMA Blizzard	A-2		302,311.03	302,311.03	
Street Opening Permits	A-2		100.00	100.00	
Bail Forfeitures	A-2		34,594.00	34,594.00	
		\$ 62,427.78	\$ 6,787,771.18	\$ 6,809,448.60	\$ 40,750.36
<u>REF.</u>		A		A-4	A

BOROUGH OF SOUTH PLAINFIELD

CURRENT FUND

SCHEDULE OF 2011 APPROPRIATION RESERVES

	BALANCE DECEMBER 31, 2011	ACCOUNTS PAYABLE	BALANCE AFTER MODIFICATION	PAID OR CHARGED	CANCELED	BALANCE LAPSED
<u>SALARIES AND WAGES</u>						
Administration and Executive Borough Clerk	\$ 782.50	\$	\$ 782.50	\$	\$	\$ 782.50
Financial Administration	4,359.43		2,859.43			2,859.43
Computer	9,091.67		5,091.67			5,091.67
Collection of Taxes	510.28		510.28			510.28
Assessment of Taxes	10,399.96		1,899.96			1,899.96
Legal Services	4,352.32		4,352.32			4,352.32
Planning Board	1,205.96		1,205.96			1,205.96
Zoning Board of Adjustment	100.00		100.00			100.00
Environmental Commission	100.00		100.00			100.00
Police	214.72		214.72			214.72
Emergency Management	5,176.90		5,176.90			5,176.90
First Aid	4,499.96		4,499.96			4,499.96
Fire Department	333.72		333.72			333.72
Fire Official	200.00		200.00			
Public Works Director	4,811.83		2,811.83			2,811.83
Road Repairs and Maintenance	5,899.46		2,399.46			2,399.46
Snow Removal	6,077.07		3,577.07			3,577.07
Solid Waste	10,227.90		227.90			227.90
Recycling	1,000.00		1,000.00			1,000.00
Compactor	4,957.89		3,457.89			3,457.89
Public Building and Grounds	1,750.00		1,750.00			1,750.00
Vehicle Maintenance	2,946.66		2,946.66			2,946.66
Public Assistance	6,366.99		4,366.99			4,366.99
Recreation	447.20		447.20			447.20
Office of Aging	6,224.28		3,724.28			3,724.28
Public Defender	0.60		0.60			0.60
Construction Code	500.00		500.00			500.00
911 Emergency	1,250.89		1,250.89			1,250.89
	33,967.56		27,467.56	27,000.00		467.56
<u>OTHER EXPENSES</u>						
Administration and Purchasing	2,978.15		2,978.15	577.17		2,400.98
Administration and Executive Borough Clerk	3,030.06		3,030.06			3,030.06
Financial Administration	2,759.43	360.39	3,119.82	558.23		2,561.59
Annual Audit	16,477.91	1,539.48	15,017.39	9,984.35		5,033.04
Computer	6,832.50		26,832.50	26,832.50		
Collection of Taxes	4,322.56	2,840.00	6,162.56	5,480.00		682.56
Assessment of Taxes	3,497.89	3,319.90	6,817.79	3,185.44		3,632.35
Legal Services	8,639.06	385.00	5,524.06	872.70		4,651.36
Engineering Services	21,297.15	10,612.42	31,909.57	29,008.53		2,901.04
Economic Development	9,646.49	14,116.53	28,763.02	26,788.28		1,974.74
Planning Board	1,250.00		1,250.00			1,250.00
Zoning Board of Adjustment	8,330.43	781.07	4,611.50	1,570.23		3,041.27
Environmental Commission	2,572.24	318.50	2,890.74	1,460.28		1,430.46
Green Brook Flood Committee	608.74		608.74	4.49		604.25
Police	161.32		161.32			161.32
Traffic Safety	5,989.91	59,096.70	77,086.61	76,112.70		973.91
School Crossing Guard	550.00		550.00			550.00
Emergency Management	17,793.52	21,135.91	43,929.43	42,346.77		1,582.66
First Aid	1,262.72	7,117.93	8,380.65	7,117.93		1,262.72
Fire Department	19,121.56	2,956.52	11,578.08	2,956.52		8,621.56
Fire Official	3,109.14	6,488.19	12,097.33	9,895.04		2,202.29
Fire Service Charges	7,857.11	3,931.35	9,288.46	3,931.35		5,357.11
Public Works Director	1,209.63		1,209.63			1,209.63
Road Repairs and Maintenance	1,631.83	493.79	2,125.62	1,310.31		815.31
Snow Removal	6,590.94	921.20	5,012.14	2,000.56		3,011.58
Solid Waste	1,145.00	1,350.00	2,495.00	1,350.00		1,145.00
Recycling	2,500.00		2,500.00			2,500.00
Compactor	2,798.02	1,026.07	3,824.09	1,358.44		2,465.65
Public Building and Grounds	1,750.00		1,750.00			1,750.00
Vehicle Maintenance	4,049.51	8,971.47	16,020.98	11,063.74		4,957.24
Board of Health	931.04	17,338.88	18,269.92	18,248.54		21.38
Youth Aid	19,915.78	4,694.20	14,609.98	8,455.50		6,154.48
Public Assistance	1,500.00		1,500.00			1,500.00
Recreation	820.00		820.00			820.00
Office of Aging	2,375.20	538.76	2,913.96	1,038.76		1,875.20
Cultural Arts	6,927.93	131.80	7,059.73	4,711.93		2,347.80
	2,924.58	131.91	3,056.49	131.91		2,924.58

BOROUGH OF SOUTH PLAINFIELD

CURRENT FUND

SCHEDULE OF 2011 APPROPRIATION RESERVES

	BALANCE DECEMBER 31, 2011	ACCOUNTS PAYABLE	BALANCE AFTER MODIFICATION	PAID OR CHARGED	CANCELED	BALANCE LAPSED
<u>OTHER EXPENSES (CONTINUED)</u>						
Municipal Court	\$ 6,313.45	\$ 2,014.28	\$ 4,827.73	\$ 1,718.64	\$	\$ 3,109.09
Insurance: Other	132.73	7,975.00	13,107.73	7,975.00	5,000.00	132.73
Insurance: Health Benefits	10,796.64	2,744.27	31,540.91	10,555.97	20,000.00	984.94
Construction Code	16,359.74	84.00	6,443.74	231.19		6,212.55
Accumulated Leave	13,348.08		28,348.08	28,348.00		0.08
Celebration of Public Events	1,738.00	250.00	1,988.00	250.00		1,738.00
Electricity	27,230.02		27,230.02	27,230.02		
Salary and Wage Adjustment	30,000.00		36,000.00			36,000.00
Street Lights	72,621.68	6,990.00	79,611.68	79,611.68		
Telephone	2,061.60	3,391.12	11,952.72	10,750.04		1,202.68
Water	3,358.08	227.65	3,585.73	2,365.20		1,220.53
Gas	5,000.00		2,000.00			2,000.00
Fuel Oil	5,000.00		2,500.00			2,500.00
Telecommunications	2,000.00		2,000.00			2,000.00
Gasoline	41,917.11	39,574.24	80,491.35	73,767.30		6,724.05
Landfill Costs	38,747.49	1,410.00	40,157.49	10,980.00	25,000.00	4,177.49
Contingent	2,600.00	1,400.00	4,000.00	3,045.00		955.00
Social Security System	5,093.71		5,093.71			5,093.71
Public Library: Direct Maintenance	1.00		1.00			1.00
Judgements	8,190.50	2,417.50	10,608.00	3,357.50		7,250.50
Tax Appeals			4,000.00	4,000.00		
911 Emergency	5,054.63		5,054.63	2,754.50		2,300.13
LOSAP: Deferred Contributions	84,450.00		84,450.00	80,000.00		4,450.00
Municipal Support	1,122.56	1,264.67	2,387.23	1,615.38		771.85
Local Match For Grants	1,956.00		1,956.00			1,956.00
	<u>\$ 718,006.12</u>	<u>\$ 240,340.70</u>	<u>\$ 958,346.82</u>	<u>\$ 673,907.62</u>	<u>\$ 50,000.00</u>	<u>\$ 234,239.20</u>
<u>REF.</u>	<u>A</u>	<u>A-11</u>			<u>A-2</u>	<u>A-1</u>
Disbursements	A-4			\$ 658,223.39		
Accounts Payable	A-11			<u>15,684.23</u>		
				<u>\$ 673,907.62</u>		

"A-15"

BOROUGH OF SOUTH PLAINFIELD

CURRENT FUND

SCHEDULE OF RESERVE FOR TAX APPEALS

	<u>REF.</u>		
Increased by:			
Appropriation	A-3	\$	194,670.02
Decreased by:			
Disbursements	A-4	\$	<u>194,670.02</u>

"A-16"

GRANT FUND

SCHEDULE OF RESERVE FOR ACCOUNTS PAYABLE

Balance, December 31, 2011	A	\$	56,588.04
Increased by:			
Transferred from Grants Appropriated	A-23		<u>111,934.91</u>
		\$	168,522.95
Decreased by:			
Transferred to Grants Appropriated	A-23		<u>56,588.04</u>
Balance, December 31, 2012	A	\$	<u>111,934.91</u>

"A-17"

BOROUGH OF SOUTH PLAINFIELD

CURRENT FUND

SCHEDULE OF TAX OVERPAYMENTS

	<u>REF.</u>		
Balance, December 31, 2011	A	\$	15,814.07
Increased by:			
Overpayments in 2012	A-4	\$	<u>28,789.97</u>
			44,604.04
Decreased by:			
Refunded	A-4		<u>24,171.57</u>
Balance, December 31, 2012	A	\$	<u>20,432.47</u>

"A-18"

SCHEDULE OF PREPAID TAXES

Balance, December 31, 2011	A	\$	319,372.09
Increased by:			
Collection of 2013 Taxes	A-4	\$	<u>252,446.49</u>
			571,818.58
Decreased by:			
Application to 2012 Taxes	A-8		<u>319,372.09</u>
Balance, December 31, 2012	A	\$	<u>252,446.49</u>

"A-19"

BOROUGH OF SOUTH PLAINFIELD
CURRENT FUND
SCHEDULE OF DEFERRED CHARGES

	<u>REF.</u>	
Balance, December 31, 2011	A	\$ 2,500.00
Increased by:		
Super Storm Sandy Emergency	A-3	<u>325,000.00</u>
		\$ <u>327,500.00</u>
Decreased by:		
Amount Appropriated in 2012	A-3	<u>2,500.00</u>
Balance, December 31, 2012	A	\$ <u><u>325,000.00</u></u>
<u>Analysis of Balance:</u>		
Emergency - Super Storm Sandy		\$ <u><u>325,000.00</u></u>

"A-20"

SCHEDULE OF RESERVE FOR LENGTH OF SERVICE AWARDS PROGRAM

Balance, December 31, 2011	A	\$ 33,668.44
Increased by:		
Appropriation	A-4	<u>80,000.00</u>
		\$ <u>113,668.44</u>
Decreased by:		
Canceled		<u>23,000.00</u>
Balance, December 31, 2012	A	\$ <u><u>90,668.44</u></u>

"A-21"

BOROUGH OF SOUTH PLAINFIELD

CURRENT FUND

SCHEDULE OF LOCAL DISTRICT SCHOOL TAXES PAYABLE

	<u>REF.</u>	
Balance, December 31, 2011	A	\$ 596,560.50
Increased by:		
School Levy	A-1:A-8	\$ <u>41,945,847.50</u>
		\$ 42,542,408.00
Decreased by:		
Disbursements	A-4	\$ <u>42,542,408.00</u>

"A-22"

SCHEDULE OF SALES CONTRACTS RECEIVABLE

Balance, December 31, 2011 and December 31, 2012	A	\$ <u>319,500.00</u>
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BOROUGH OF SOUTH PLAINFIELD

GRANT FUND

SCHEDULE OF GRANTS APPROPRIATED

	BALANCE DECEMBER 31, 2011	BUDGET APPROPRIATION	EXPENDED	ACCOUNTS PAYABLE	BALANCE DECEMBER 31, 2012
Municipal Alliance	\$ 24,038.56	\$ 25,281.12	\$ 13,250.00	\$ 13,025.47	\$ 23,044.21
Drunk Driving Enforcement Fund	6,545.84	27,793.30	19,954.05	1,264.82	13,120.27
Clean Communities	20,947.63	36,997.88	36,368.98	(2,000.00)	23,556.53
Friends of the Woods Grant	23.39				23.39
Safe & Secure Communities	30,000.00		20,000.00		10,000.00
Senior Citizens Bus	27.97				27.97
Helen Street Extension	3,902.02				3,902.02
Alcohol Education Rehab	11,621.89				6,465.89
Body Armor		4,589.96	6,156.00	(1,000.00)	244.96
Hazardous Discharge Remediation	1,441.84			4,345.00	1,441.84
NJ Spill Compensation	17,000.00				17,000.00
Recycling Program	112,612.90				30,734.78
Safe Housing Grant	7,202.00	13,154.00	70,581.78	24,450.34	7,202.00
Putnam Park Donation	47.62				47.62
Benjamin Foundation	0.11				0.11
Tree Planting Grant	159.65				159.65
Computer Equipment	76.68				76.68
Bicycle Grant	755.00				755.00
Storm Water	8.18				8.18
Helmet Grant	5.30				5.30
Domestic Violence	2,306.25				2,306.25
Dare Program	736.51				736.51
Emergency Preparedness Equipment	271.50				271.50
Senior Information Assistance	7,000.00	3,038.00			10,038.00
Safe Kids	233.00				233.00
ADA Compliance Grant	2,925.00				2,925.00
Jr. Police Academy	39.04				39.04
P.A.L. Project	240.00				240.00
Downtown Improvements	315.75				315.75
Senior Citizens Coordinator	2,641.19				2,641.19
Senior Citizens Improvements	24,000.00				24,000.00
Handicapped Entrances	18,768.75				18,768.75
Cultural Arts Grant	1,040.00				1,040.00
Improvements to Municipal Building	1,666.00				1,666.00
ADA Ramps - Curb Cut Project	17,925.48	772.00	23,292.74	(5,367.26)	8,272.00
SHTP Senior Citizen Assisted Transportation	7,500.00	25,000.00			4,371.50
Community Development Block Grant		2,850.00		20,628.50	2,850.00
You Drink, You Drive, You Lose					
911 Fire Grant Program	5,000.00		4,720.00		280.00
	\$ 329,025.05	\$ 139,476.26	\$ 194,343.55	\$ 55,346.87	\$ 218,810.89

REE.

A-3:A-26
A-4

A-4

A

Budget
Matching Funds for Grants

Accounts Payable
Accounts Payable - Prior Year

\$ 111,934.91
56,888.04
55,346.87

BOROUGH OF SOUTH PLAINFIELD

GRANT FUND

SCHEDULE OF GRANTS UNAPPROPRIATED

	BALANCE DECEMBER 31, 2011	RECEIPTS	APPLIED TO RECEIVABLE	BALANCE DECEMBER 31, 2012
SHTP Grant	\$ 1,322.00	\$ 7,000.00	\$	\$ 8,322.00
Alcohol Education Rehabilitation		4,478.93		4,478.93
Senior Title III B Grant		2,316.00		2,316.00
Recycling Program		100,152.31		100,152.31
Drunk Driving Enforcement Fund	27,793.30	3,850.00	27,793.30	3,850.00
Safe and Secure Communities	0.11			0.11
You Drink, You Drive, You Lose	2,850.00		2,850.00	
Body Armor	4,589.96	4,965.85	4,589.96	4,965.85
	<u>\$ 36,555.37</u>	<u>\$ 122,763.09</u>	<u>\$ 35,233.26</u>	<u>\$ 124,085.20</u>
REF.	A	A-4	A-26	A

BOROUGH OF SOUTH PLAINFIELD

CURRENT FUND

SCHEDULE OF COUNTY TAXES PAYABLE

	<u>REF.</u>			
Increased by:				
2012 Levy	A-1:A-8	\$	14,012,696.00	
Added and Omitted	A-1:A-8		<u>21,555.98</u>	
				\$ 14,034,251.98
Decreased by:				
Disbursements	A-4			\$ <u>14,034,251.98</u>

BOROUGH OF SOUTH PLAINFIELD

GRANT FUND

SCHEDULE OF GRANTS RECEIVABLE

	BALANCE DECEMBER 31, 2011	BUDGET APPROPRIATION	RECEIPTS	UNAPPROPRIATED APPLIED	BALANCE DECEMBER 31, 2012
Drunk Driving Enforcement Fund	\$ 249.43	\$ 27,793.30	\$	\$ 27,793.30	\$ 249.43
Emergency Preparedness	3,902.02				3,902.02
NJ DOT Helen Street	34,199.39	20,224.90	33,224.90		21,199.39
Municipal Alliance		36,997.88	36,997.88		
Clean Communities					
COPS More	38,335.33				38,335.33
NJ Economic Development	500.00				500.00
Senior Information Assistance	1,580.55	3,038.00			4,618.55
Safe Housing Grant	3,449.00				3,449.00
Urban Forestry Grant	5,000.00				5,000.00
Hazardous Discharge	1,000.00				1,000.00
NJ Spill Compensation	17,000.00				17,000.00
Safe Kids	1,223.00				1,223.00
Recycling Tonnage Grant		13,154.00	13,154.00		
Click It or Ticket	375.00				375.00
Community Development Block Grant	240.00	25,000.00			25,240.00
Handicapped Entrances	8,968.75				8,968.75
Senior Center Improvements	5,445.84				5,445.84
Borough Clock	1.30				1.30
Senior Bus Grant	3,159.00				3,159.00
You Drink, You Drive, You Lose		2,850.00		2,850.00	
Body Armor Grant		4,589.96		4,589.96	
Senior Title III B Grant		772.00	772.00		
Improvement to Municipal Building	1,666.00				1,666.00
ADA Ramps	46,880.55				46,880.55
	\$ 173,175.16	\$ 134,420.04	\$ 84,148.78	\$ 35,233.26	\$ 188,213.16
REF.	A	A-2:A-23	A-4	A-24	A

"A-27"

BOROUGH OF SOUTH PLAINFIELD

CURRENT FUND

SCHEDULE OF RESERVE FOR ACCUMULATED ABSENCES

	<u>REF.</u>		
Increased by:			
Receipts	A-4	\$	16,000.00
Balance, December 31, 2012	A	\$	<u>16,000.00</u>

"A-28"

SCHEDULE OF RESERVE FOR SUPER STORM SANDY

Increased by:			
Transferred from Appropriations	A-3	\$	52,411.04
Balance, December 31, 2012	A	\$	<u>52,411.04</u>

BOROUGH OF SOUTH PLAINFIELD

TRUST FUND

SCHEDULE OF CASH - TREASURER

REF.	ASSESSMENT	ANIMAL CONTROL	OTHER
B	\$ 31,260.75	\$ 0.00	\$ 2,725,788.21
B-8;B-11;B-23	\$ 12,315.00	\$ 5,857.11	\$ 2,605.80
B-9		23,235.00	29,515.11
B-12		3,120.00	
B-13			
B-14			9,913.46
B-15			5.29
B-17			1,097,188.39
B-16			1,921.59
B-18			145,068.81
B-19			2,889,005.00
B-20			563,659.45
B-21			30,457.40
B-25			14,238,961.39
B-22			1,231,195.34
	<u>12,315.00</u>	<u>32,212.11</u>	<u>20,239,497.03</u>
	\$ 43,575.75	\$ 32,212.11	\$ 22,965,285.24
B-8;B-11	\$ 30,974.81	\$	\$ 5,593.58
B-6		17,745.32	
B-12		11,413.99	
B-13		3,052.80	
B-9			11,769.79
B-14			30,127.07
B-17			999,152.82
B-16			4,800.00
B-18			141,114.46
B-19			2,856,616.47
B-21			8,589.30
B-20			688,139.01
B-25			14,243,702.28
B-22			1,032,579.32
	<u>30,974.81</u>	<u>32,212.11</u>	<u>20,022,184.10</u>
B	\$ 12,600.94	\$ 0.00	\$ 2,943,101.14

Balance, December 31, 2011

Increased by Receipts:

- Due Current Fund
- Due Treasurers Trust-Animal Control
- Reserve for Animal Control
- Due State of New Jersey
- Reserve for:
- State Unemployment Insurance
- Federal Forfeiture
- Various Deposits
- Law Enforcement
- Recreation
- Health Benefits
- Escrow Deposits
- Affordable Housing
- Payroll
- Tax Redemptions

Decreased by Disbursements:

- Due Current Fund
- Due Trust Other Fund
- Reserve for Animal Control
- Due State of New Jersey
- Due Animal Control Trust Fund
- Reserve for:
- State Unemployment Insurance
- Various Deposits
- Law Enforcement
- Recreation
- Health Benefits
- Affordable Housing
- Escrow Deposits
- Payroll
- Tax Redemptions

Balance, December 31, 2012

BOROUGH OF SOUTH PLAINFIELD

TRUST FUND

SCHEDULE OF ASSESSMENTS RECEIVABLE

<u>ORDINANCE NUMBER</u>	<u>IMPROVEMENT DESCRIPTION</u>	<u>DATE OF CONFIRMATION</u>	<u>INSTALLMENT</u>	<u>DUE DATES</u>	<u>BALANCE DECEMBER 31, 2011 & 2012</u>	<u>BALANCE PLEGDED TO RESERVE</u>
1188	Curbs and Gutters - Smith Street	5/1/96	10	6/1/96-05	\$ 1,837.02	\$ 1,837.02
1242	Curbs and Gutters - Various Roads	5/1/96	10	6/1/96-05	1,284.02	1,284.02
					<u>\$ 3,121.04</u>	<u>\$ 3,121.04</u>

REF.

B

BOROUGH OF SOUTH PLAINFIELD

TRUST FUND

ANALYSIS OF ASSESSMENT FUND CASH

	BALANCE DECEMBER 31, 2011	RECEIPTS	DISBURSEMENTS	BALANCE DECEMBER 31, 2012
Trust Surplus	\$ 285.94	\$	\$	285.94
Due Current Fund	30,974.81	12,315.00	30,974.81	12,315.00
	<u>\$ 31,260.75</u>	<u>\$ 12,315.00</u>	<u>\$ 30,974.81</u>	<u>12,600.94</u>

REF.

B

B-2

B-2

B

"B-5"

BOROUGH OF SOUTH PLAINFIELD

TRUST FUND

SCHEDULE OF RESERVE FOR ASSESSMENTS

	<u>REF.</u>	
Balance, December 31, 2011 and December 31, 2012	B	\$ <u>155,291.12</u>

"B-6"

SCHEDULE OF DUE TRUST OTHER FUND (TREASURER'S TRUST) - ANIMAL CONTROL FUND

Balance, December 31, 2011 (Due From)	B	\$ 11,458.10
Increased by:		
Disbursements	B-2	<u>17,745.32</u>
Balance, December 31, 2012 (Due From)	B	\$ <u>29,203.42</u>

"B-7"

BOROUGH OF SOUTH PLAINFIELD

TRUST FUND

SCHEDULE OF PROSPECTIVE ASSESSMENTS FUNDED - ASSESSMENT FUND

	<u>REF.</u>	
Balance, December 31, 2011 and December 31, 2012	B	\$ <u>152,170.08</u>

"B-8"

SCHEDULE OF DUE CURRENT FUND - ASSESSMENT FUND

Balance, December 31, 2011 (Due To)	B	\$ 30,974.81
Increased by:		
Receipts	B-2	<u>12,315.00</u>
		\$ <u>43,289.81</u>
Decreased by:		
Disbursements	B-2	<u>30,974.81</u>
Balance, December 31, 2012 (Due To)	B	\$ <u>12,315.00</u>

"B-9"

BOROUGH OF SOUTH PLAINFIELD

TRUST FUND

SCHEDULE OF DUE ANIMAL CONTROL TRUST FUND (TREASURER'S TRUST)

	<u>REF.</u>	
Balance, December 31, 2011 (Due To)	B	\$ 11,458.10
Increased by:		
Disbursements	B-2	<u>29,515.11</u>
		\$ 40,973.21
Decreased by:		
Receipts	B-2	<u>11,769.79</u>
Balance, December 31, 2012 (Due To)	B	<u>\$ 29,203.42</u>

"B-10"

SCHEDULE OF DUE SWIMMING POOL CAPITAL FUND (RECREATION TRUST)

Balance, December 31, 2011 and December 31, 2012 (Due To)	B	\$ <u>2,000.00</u>
--	---	--------------------

"B-11"

BOROUGH OF SOUTH PLAINFIELD
TRUST FUND
SCHEDULE OF DUE CURRENT FUND

	<u>REF.</u>		
Balance, December 31, 2011 (Due To, Net)		\$	1,901.79
Increased by:			
Receipts	B-2		2,605.80
		\$	<u>4,507.59</u>
Decreased by:			
Disbursements	B-2		<u>5,593.58</u>
Balance, December 31, 2012 (Due From, Net)		\$	<u><u>1,085.99</u></u>
<u>Analysis of Balance:</u>			
Tax Redemption - Due From Current		\$	1,358.17
Treasurers Trust - Due From Current			<u>952.64</u>
	B	\$	2,310.81
Professional Escrow - Due To		\$	(288.70)
Performance Escrow - Due To			<u>(936.12)</u>
	B		<u>(1,224.82)</u>
		\$	<u><u>1,085.99</u></u>

"B-12"

SCHEDULE OF RESERVE FOR EXPENDITURES - ANIMAL CONTROL TRUST FUND

Balance, December 31, 2011	B	\$	14,611.01
Increased by:			
Receipts	B-2		23,235.00
		\$	<u>37,846.01</u>
Decreased by:			
Disbursements	B-2		<u>11,413.99</u>
Balance, December 31, 2012	B	\$	<u><u>26,432.02</u></u>

"B-13"

BOROUGH OF SOUTH PLAINFIELD

TRUST FUND

SCHEDULE OF DUE STATE OF NEW JERSEY - ANIMAL CONTROL TRUST FUND

	<u>REF.</u>		
Balance, December 31, 2011	B	\$	7.20
Increased by:			
Receipts	B-2		<u>3,120.00</u>
		\$	<u>3,127.20</u>
Decreased by:			
Disbursements	B-2		<u>3,052.80</u>
Balance, December 31, 2012	B	\$	<u><u>74.40</u></u>

"B-14"

SCHEDULE OF RESERVE FOR STATE UNEMPLOYMENT INSURANCE

Balance, December 31, 2011	B	\$	244,988.01
Increased by:			
Receipts	B-2		<u>9,913.46</u>
		\$	<u>254,901.47</u>
Decreased by:			
Disbursements	B-2		<u>30,127.07</u>
Balance, December 31, 2012	B	\$	<u><u>224,774.40</u></u>

"B-15"

BOROUGH OF SOUTH PLAINFIELD

TRUST FUND

SCHEDULE OF RESERVE FOR FEDERAL FORFEITURE

	<u>REF.</u>	
Balance, December 31, 2011	B	\$ 329.71
Increased by: Receipts	B-2	<u>5.29</u>
Balance, December 31, 2012	B	\$ <u><u>335.00</u></u>

"B-16"

SCHEDULE OF RESERVE FOR LAW ENFORCEMENT

Balance, December 31, 2011	B	\$ 32,495.56
Increased by: Receipts	B-2	<u>1,921.59</u>
		\$ <u>34,417.15</u>
Decreased by: Disbursements	B-2	<u>4,800.00</u>
Balance, December 31, 2012	B	\$ <u><u>29,617.15</u></u>

BOROUGH OF SOUTH PLAINFIELD

TRUST FUND

SCHEDULE OF RESERVE FOR VARIOUS DEPOSITS

<u>ACCOUNT</u>	<u>BALANCE DECEMBER 31, 2011</u>	<u>RECEIPTS</u>	<u>DISBURSEMENTS</u>	<u>BALANCE DECEMBER 31, 2012</u>
Due State of New Jersey:				
Marriage & Civil Unions	\$ 725.00	\$ 3,175.00	\$ 3,300.00	\$ 600.00
Construction	15,461.00	53,109.00	54,057.00	14,513.00
POAA	1,150.96	202.00	705.00	647.96
Public Defender Fees	42,966.94	18,469.50	12,151.00	49,285.44
Street Openings and Zoning Regulations	15.82	1,500.00	1,080.00	435.82
Recycling	37,758.02	8,460.32	4,146.64	42,071.70
Electrical Subcode Inspections	68,714.62	81,063.00	83,067.50	66,710.12
Uniform Fire Safety Act Penalties	6,114.00	3,850.00		9,964.00
Police Outside Overtime	79,429.84	740,978.00	683,781.50	136,626.34
Fire - Off Duty	1,132.00	5,512.50	5,618.50	1,026.00
Fire Protection	62,777.49	14,968.54	4,967.33	72,778.70
Parade Contributions	14,901.52	19,175.00	26,561.06	7,515.46
DARE Donations	11,555.52	200.00	2,790.40	8,965.12
Affordable Housing Contributions	87.00			87.00
Police Found Property	595.24	327.42		922.66
Donations - Weddings	4,050.00	6,000.00	4,350.00	5,700.00
Women Aware Police	7,839.32	1,350.00	2,795.00	6,394.32
Snow Removal	19,788.93	1,500.00		21,288.93
Compensated Absences	57,680.08	46,410.11	29,090.19	75,000.00
Self Insurance	80,633.97			80,633.97
Environmental Commission	1,714.32		1,021.20	693.12
Business Directory	301.00			301.00
Tree Purchase Contributions	24,293.28	12,320.00	5,115.00	31,498.28
Donations - Senior Center	17,756.10	42,996.00	43,858.50	16,893.60
Donations - Police Equipment	1,099.77	1,000.00		2,099.77
Donations - Christmas Decorations	230.00			230.00
Donations - LED Sign		500.00		500.00
Donations - Digital Sins		2,925.00		2,925.00
Donations - K-9		500.00		500.00
Zumba Classes		1,347.00	1,347.00	
Election		29,350.00	29,350.00	
	<u>\$ 558,771.74</u>	<u>\$ 1,097,188.39</u>	<u>\$ 999,152.82</u>	<u>\$ 656,807.31</u>
<u>REF.</u>	<u>B</u>	<u>B-2</u>	<u>B-2</u>	<u>B</u>

"B-18"

BOROUGH OF SOUTH PLAINFIELD

TRUST FUND

SCHEDULE OF RESERVE FOR RECREATION

	<u>REF.</u>	
Balance, December 31, 2011	B	\$ 65,657.72
Increased by:		
Receipts	B-2	<u>145,068.81</u>
		\$ 210,726.53
Decreased by:		
Disbursements	B-2	<u>141,114.46</u>
Balance, December 31, 2012	B	<u>\$ 69,612.07</u>

"B-19"

SCHEDULE OF RESERVE FOR HEALTH BENEFITS

Balance, December 31, 2011	B	\$ 2,239.60
Increased by:		
Receipts	B-2	<u>2,889,005.00</u>
		\$ 2,891,244.60
Decreased by:		
Disbursements	B-2	<u>2,856,616.47</u>
Balance, December 31, 2012	B	<u>\$ 34,628.13</u>

"B-20"

BOROUGH OF SOUTH PLAINFIELD

TRUST FUND

SCHEDULE OF RESERVE FOR ESCROW DEPOSITS

	<u>REF.</u>	
Balance, December 31, 2011	B	\$ 1,225,074.23
Increased by:		
Receipts	B-2	<u>563,659.45</u>
		\$ 1,788,733.68
Decreased by:		
Disbursements	B-2	<u>688,139.01</u>
Balance, December 31, 2012	B	\$ <u>1,100,594.67</u>
<u>Analysis of Balance:</u>		
Professional Escrow		\$ 179,933.44
Performance Escrow		<u>920,661.23</u>
		\$ <u>1,100,594.67</u>

"B-21"

SCHEDULE OF RESERVE FOR AFFORDABLE HOUSING

Balance, December 31, 2011	B	\$ 360,868.84
Increased by:		
Receipts	B-2	<u>30,457.40</u>
		\$ 391,326.24
Decreased by:		
Disbursements	B-2	\$ 8,589.30
Accounts Payable	B-26	<u>371,811.26</u>
		<u>380,400.56</u>
Balance, December 31, 2012	B	\$ <u>10,925.68</u>

BOROUGH OF SOUTH PLAINFIELD

TRUST FUND

SCHEDULE OF RESERVE FOR TAX REDEMPTIONS

	<u>REF.</u>	
Balance, December 31, 2011	B	\$ 113,755.23
Increased by:		
Receipts	B-2	<u>1,231,195.34</u>
		\$ <u>1,344,950.57</u>
Decreased by:		
Disbursements	B-2	<u>1,032,579.32</u>
Balance, December 31, 2012	B	<u>\$ 312,371.25</u>

"B-23"

BOROUGH OF SOUTH PLAINFIELD

TRUST FUND

SCHEDULE OF DUE CURRENT FUND - ANIMAL CONTROL FUND

	<u>REF.</u>	
Balance, December 31, 2011 (Due From)	B	\$ 3,160.11
Decreased by:		
Receipts	B-2	<u>5,857.11</u>
Balance, December 31, 2012 (Due To)	B	<u>\$ 2,697.00</u>

"B-24"

SCHEDULE OF INTRAFUND - TREASURER'S TRUST AND FEDERAL FORFEITURE

Balance December 31, 2011
and December 31, 2012 (Net) \$ - 0 -

Analysis of Balance:

Due Treasurer's Trust	B	\$ 4,500.00
Due Federal Forfeiture Trust	B	<u>(4,500.00)</u>
		<u>\$ - 0 -</u>

"B-25"

BOROUGH OF SOUTH PLAINFIELD

TRUST FUND

SCHEDULE OF RESERVE FOR PAYROLL

	<u>REF.</u>	
Balance, December 31, 2011	B	\$ 106,247.68
Increased by:		
Receipts	B-2	<u>14,238,961.39</u>
		\$ 14,345,209.07
Decreased by:		
Disbursements	B-2	<u>14,243,702.28</u>
Balance, December 31, 2012	B	<u>\$ 101,506.79</u>

"B-26"

SCHEDULE OF ACCOUNTS PAYABLE

Increased by:		
Affordable Housing	B-21	\$ 371,811.26
Balance, December 31, 2012	B	<u>\$ 371,811.26</u>

BOROUGH OF SOUTH PLAINFIELD
GENERAL CAPITAL FUND
SCHEDULE OF CASH - TREASURER

	<u>REF.</u>		
Balance, December 31, 2011	C		\$ 567,370.76
Increased by Receipts:			
Deferred Charges to Future Taxation-Unfunded	C-8	\$ 207,000.00	
Grants Received	C-4	605,061.85	
Interfunds	C-5	1,298,017.61	
Bond Anticipation Note	C-13	1,858,000.00	
Serial Bonds	C-7:C-8:C-10	11,831,700.00	
Capital Improvement Fund	C-11	55,000.00	
Premium on Sale of Notes	C-1	801,071.70	
		<u>16,655,851.16</u>	
			\$ <u>17,223,221.92</u>
Decreased by Disbursements:			
Bond Anticipation Note	C-13	\$ 12,135,700.00	
Interfunds	C-5	1,456,133.09	
Reserve for Contracts Payable	C-12	1,599,771.67	
County Improvement Authority-Receivable	C-4	2,360.00	
Capital Improvement Fund	C-11	3,200.00	
Fund Balance-Budgeted Current MRA	C-1	340,000.00	
		<u>15,537,164.76</u>	
Balance, December 31, 2012	C		\$ <u><u>1,686,057.16</u></u>

BOROUGH OF SOUTH PLAINFIELD

GENERAL CAPITAL FUND

ANALYSIS OF CAPITAL CASH AND INVESTMENTS

	BALANCE DECEMBER 31, 2012
Accounts Receivable	\$ (399,516.03)
Improvement Authorizations-Funded	1,445,930.75
Reserve for Various Reserves	85,291.38
Reserve for Contracts Payable	189,915.35
Fund Balance	550,186.91
Due South Plainfield Senior Citizens Housing Project	212,085.00
Capital Improvement Fund	51,558.77
Unfunded Improvements Expended	(315,554.16)
Unexpended Proceeds of Bond Anticipation Notes	24,274.67
Interfunds	(158,115.48)
	<u>\$ 1,686,057.16</u>

REF.

C

"C-4"

SCHEDULE OF ACCOUNTS RECEIVABLE

	REF.		
Balance, December 31, 2011	C		\$ 777,217.88
Increased by:			
Grants and Aid Awarded	C-9	\$ 225,000.00	
County Improvement Authority Expenses	C-2	<u>2,360.00</u>	
			227,360.00
			<u>\$ 1,004,577.88</u>
Decreased by:			
Receipts	C-2		<u>605,061.85</u>
Balance, December 31, 2012	C		<u>\$ 399,516.03</u>
Summary by Project:			
Ordinance #1657			\$ 18,423.66
Ordinance #1713			25,000.00
Ordinance #1714			6,500.00
Ordinance #1715			8,537.60
Ordinance #1799			12,377.00
Ordinance #1837			6,924.00
Ordinance #1876			10,000.00
Ordinance #1896			1,058.77
Ordinance #1919			40,000.00
Ordinance #1961			56,250.00
County Improvement Authority			2,360.00
Neighborhood Preservation Program			<u>212,085.00</u>
			<u>\$ 399,516.03</u>

"C-5"

BOROUGH OF SOUTH PLAINFIELD

GENERAL CAPITAL FUND

SCHEDULE OF INTERFUNDS

REF.

Increased by:		
Disbursements	C-2	\$ 1,456,133.09
Decreased by:		
Receipts	C-2	<u>1,298,017.61</u>
Balance, December 31, 2012 (Due From)	C	\$ <u><u>158,115.48</u></u>

Analysis of Balance:

Due From Current Fund		\$ 154,940.48
Due From Sewer Utility Operating Fund		875.00
Due From Pool Utility Operating Fund		1,800.00
Due From Pool Utility Capital Fund		<u>500.00</u>
		\$ <u><u>158,115.48</u></u>

"C-6"

SCHEDULE OF DUE SOUTH PLAINFIELD SENIOR CITIZENS
HOUSING PROJECT

Balance, December 31, 2011 and December 31, 2012	C	\$ <u><u>212,085.00</u></u>
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BOROUGH OF SOUTH PLAINFIELD

GENERAL CAPITAL FUND

SCHEDULE OF DEFERRED CHARGES
TO FUTURE TAXATION - FUNDED

	<u>REF.</u>		
Balance, December 31, 2011	C		\$ 1,728,871.05
Increased by:			
Bonds Issued	C-2:C-8:C-10		<u>11,831,700.00</u>
			\$ <u>13,560,571.05</u>
Decreased by:			
Payment of Bonds	C-10	\$ 724,000.00	
Payment of Leases	C-14	89,337.82	
Payment of Loans	C-15	<u>9,708.44</u>	
			<u>823,046.26</u>
Balance, December 31, 2012	C		\$ <u><u>12,737,524.79</u></u>

**BOROUGH OF SOUTH PLAINFIELD
GENERAL CAPITAL FUND**

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION-UNFUNDED

ORDINANCE NUMBER	IMPROVEMENT DESCRIPTION	BALANCE DECEMBER 31, 2011	2012 AUTHORIZATIONS	BOND SALE	PAID BY BUDGET	BALANCE DECEMBER 31, 2012	BOND ANTICIPATION NOTES	ANALYSIS OF BALANCE DECEMBER 31, 2012	
								EXPENDITURES	UNEXPENDED IMPROVEMENT AUTHORIZATIONS
1324	Improvements to Various Roads	\$ 108,879.55	\$	\$ 35,000.00	\$ 10,000.00	\$ 63,879.55	\$	\$ 63,879.55	\$
1396	Improvements to Hadley Road	405.00				405.00		405.00	
1494	Underground Storage Tank Removal	31,520.00				31,520.00		17,468.13	14,051.87
1508A	Expand PAL Building	240,350.00		240,350.00					
1559	Senior Citizen Center	210,500.00		210,500.00					
1624	Veterans Memorial Park Improvements	220,708.40		220,000.00		708.40		189.69	518.71
1637/1677	Essements - Hamilton Blvd Road Project	2,856,100.00		2,856,100.00					
1665	Purchase of Property	246,800.00		246,800.00					
1688	2005 Road and Sidewalk Improvements	492,700.00		492,700.00					
1732	New Market Avenue Improvements	151,000.00		151,000.00					
1734/1862	Library and Truck Bypass Projects	245,000.00		245,000.00					
1742/1857	Hamilton Properties and Road Projects	1,532,900.00		1,532,900.00					
1780/1791	Various Road Improvements	386,500.00		386,500.00					
1815	Improvements to Tomkins Avenue	164,800.00		102,300.00		62,500.00		24,644.76	37,855.24
1816	Resurfacing South Plainfield Avenue	47,300.00		47,300.00					
1824	Various Road Improvements	269,000.00		269,000.00					
1827	Linden Avenue Improvements	248,250.00		248,250.00					
1833	Various Improvements	199,000.00		199,000.00					
1863	New Market Avenue Extension	780,250.00		707,000.00		73,250.00		22,402.53	50,847.47
1864	Decorative Lighting	135,500.00		135,500.00					
1865	Bicycle and Veterans Park	24,500.00		24,500.00					
1871	Police Radios	450,000.00		450,000.00					
1878	Refunding Bond Ordinance	78,000.00		78,000.00				14,707.00	63,293.00
1890	Various Capital Improvements	430,000.00		430,000.00					
1891	Improvements To Truck Bypass	115,000.00		115,000.00					
1895	Playground Equipment	35,000.00		35,000.00					
1912	Refunding-Tax Appeals	590,000.00		393,000.00	197,000.00				
1919	Purchase of Equipment	199,000.00		199,000.00					
1937	Various Road and Storm Sewer Improvements	380,000.00		380,000.00					
1938	Road Improvements-New Market Phase I	50,000.00		50,000.00					
1941	Various Capital Improvements	155,000.00		155,000.00					
1943	Various Road Improvements	645,000.00		645,000.00					
1945	Acquisition of Vehicles	113,050.00		113,050.00					
1946	Acquisition of Fire Truck	570,950.00		570,950.00					
1961	Road Improvements-New Market Phase II	376,000.00		376,000.00					
1966	Various Improvements	199,500.00		199,500.00					
1974	Various Improvements	307,500.00		307,500.00					
		\$ 11,718,962.95	\$ 1,567,000.00	\$ 11,831,700.00	\$ 207,000.00	\$ 1,247,262.95	\$ 430,000.00	\$ 315,554.16	\$ 501,708.79
		C	C-9	C-2-C-7-C-10	C-2	C	C-13	C-3	

REF.

Improvement Authorizations Unfunded
Less: Unexpended Proceeds of Bond Anticipation Notes

C-9
C-3

\$ 525,983.46
(24,274.67)

\$ 501,708.79

BOROUGH OF SOUTH PLAINFIELD
GENERAL CAPITAL FUND
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

ORDINANCE NUMBER	GENERAL IMPROVEMENTS:	BALANCE DECEMBER 31, 2011		2012 AUTHORIZATIONS		EXPENDED	BALANCE DECEMBER 31, 2012	
		FUNDED	UNFUNDED	FUNDED	UNFUNDED		FUNDED	UNFUNDED
		\$	\$	\$	\$		\$	\$
1494	Underground Storage Tank Removal		14,051.87					
1624	Veterans Memorial Park Improvements		518.71					14,051.87
1637/1677	Easements - Hamilton Blvd Road Project		64,359.15			41,382.27		518.71
1688	2005 Road and Sidewalk Improvements		2,085.92			2,085.92		
1696	Helen Street Scoping	2,379.08						
1708/1708 A	Various Improvements	31,220.12						
1713/1713 A	Acquisition of Police Equipment	844.38				4,016.93		
1715	Various Improvements	2,386.34						
1729	Various Improvements	30,624.53				2,386.34		
1732	New Market Avenue Improvements		2,143.68			2,143.68		
1742/1857	Hamilton Properties and Road Projects		9,899.11			847.00		
1756	Various Improvements	16,819.37						
1760/1791	Various Road Improvements	17,769.36						
1799	Various Improvements		48,743.46					
1815	Improvements to Tompkins Avenue		41,924.29			6,911.11		
1816	Resurfacing South Plainfield Avenue		45,200.43			2,418.25		
1824	Various Road Improvements		315.03			4,069.05		
1825	Installation of Synthetic Field	1,005.18				6.00		
1827	Linden Avenue Improvements		58,458.12			1,655.25		
1833	Various Improvements	6,923.60				2,022.08		
1837	COPS Technology		3,541.30					
1863	New Market Avenue Extension		107,823.11					
1864	Decorative Lighting		76,690.61					
1866	Bicycle and Veterans Park		1,114.77					
1876	Cameras and Surveillance Equipment	56,353.22						
1878	Remedial Investigation	376.13				376.13		
1887	Refunding Bond Ordinance	43,257.02						
1890	Refunding-Accrued Sick/Vacation Pay		63,293.00					
1895	Various Capital Improvements		10,799.95			43,000.00		
1896	Playground Equipment		4,485.00			2,202.41		
1918	Radio Equipment-Fire Department	14,888.75						
1919	Purchase of Equipment	80.06						
1937	Purchase of Equipment		14.04					
1938	Various Road and Storm Sewer Improvements	29,139.53				29,139.00		
1941	Road Improvements-New Market Phase II	26,407.79				52,133.65		
1943	Various Capital Improvements	9,000.00				156,337.00		
1944	Various Road Improvements	35,000.00				365,123.02		
1945	Acquisition of Ambulance/Sewer Improvements		55,000.00			54,395.50		
1946	Acquisition of Vehicles		119,000.00			113,660.57		
1961	Acquisition of Fire Truck		601,000.00			1,849.75		
1966	Road Improvements-New Market Phase II		608,000.00			542,448.17		
1974	Various Improvements		210,000.00			182,357.50		
	Various Improvements		325,000.00			6,059.58		
		\$ 295,334.93	\$ 1,434,601.08	\$ 1,918,000.00	\$ 1,876,021.80	\$ 1,445,930.75	\$ 525,983.46	\$ 307,500.00

REF. C C C-12 C-C-3 C-C-8
 C-8
 C-4
 C-11
 Deferred Charges To Future Taxation - Unfunded
 Grants Receivable
 Capital Improvement Fund

BOROUGH OF SOUTH PLAINFIELD

GENERAL CAPITAL FUND

SCHEDULE OF SERIAL BONDS

PURPOSE	DATE OF ISSUE	AMOUNT OF ORIGINAL ISSUE	OUTSTANDING		INTEREST RATE	BALANCE DECEMBER 31, 2011	INCREASED	DECREASED	BALANCE DECEMBER 31, 2012
			DATE	AMOUNT					
General Obligation Refunding Bonds	5/1/98	\$ 5,539,500.00				\$ 250,000.00	\$ 250,000.00	\$	
General Improvement Bonds	6/15/99	2,585,000.00	2/1/13	\$ 195,000.00	3.00%	590,000.00		205,000.00	385,000.00
Tax Appeal Refunding Bonds	6/23/09	325,000.00	2/1/14	190,000.00	3.00%	109,000.00		109,000.00	
General Improvement Bonds	2/1/10	800,000.00	2/1/13-2/1/15	160,000.00	3.75%	640,000.00		160,000.00	480,000.00
Tax Appeal Refunding Bond	6/14/12	393,000.00	3/15/13	197,000.00	2.00%				
General Improvement Bonds	6/14/12	11,438,700.00	3/15/14	196,000.00	3.00%		393,000.00		393,000.00
			3/15/13	140,500.00	2.00%				
			3/15/14	141,480.00	3.00%				
			3/15/15	334,050.00	3.00%				
			3/15/16	432,300.00	4.00%				
			3/15/17	432,300.00	4.00%				
			3/15/18	540,375.00	5.00%				
			3/15/19	540,375.00	5.00%				
			3/15/20	589,500.00	5.00%				
			3/15/21	589,500.00	5.00%				
			3/15/22	638,625.00	5.00%				
			3/15/23	638,625.00	5.00%				
			3/15/24	638,625.00	5.00%				
			3/15/25	687,750.00	3.00%				
			3/15/26	687,750.00	3.00%				
			3/15/27	687,750.00	3.125%				
			3/15/28	736,875.00	3.120%				
			3/15/29	736,875.00	3.250%				
			3/15/30	736,875.00	3.250%				
			3/15/31	736,875.00	3.375%				
			3/15/32	771,695.00	3.500%				
							11,438,700.00		11,438,700.00
						\$ 1,589,000.00	\$ 11,831,700.00	\$ 724,000.00	\$ 12,696,700.00

REF.

C

C-2-C-7-C-8

C-7

C

"C-11"

BOROUGH OF SOUTH PLAINFIELD

GENERAL CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	<u>REF.</u>		
Balance, December 31, 2011	C		\$ 125,758.77
Increased by:			
Budget Appropriation	C-2		55,000.00
			<u>\$ 180,758.77</u>
Decreased by:			
Appropriated to Finance	C-9	\$ 126,000.00	
Improvement Authorizations	C-2	3,200.00	
Disbursement			<u>129,200.00</u>
Balance, December 31, 2012	C		<u>\$ 51,558.77</u>

"C-12"

SCHEDULE OF RESERVE FOR CONTRACTS PAYABLE

Balance, December 31, 2011	C		\$ 113,665.22
Increased by:			
Improvement Authorizations	C-9		1,676,021.80
			<u>\$ 1,789,687.02</u>
Decreased by:			
Disbursements	C-2		<u>1,599,771.67</u>
Balance, December 31, 2012	C		<u>\$ 189,915.35</u>

BOROUGH OF SOUTH PLAINFIELD

GENERAL CAPITAL FUND

SCHEDULE OF BOND ANTICIPATION NOTES PAYABLE

	<u>REF.</u>	
Balance, December 31, 2011	C	\$ 10,707,700.00
Increased by:		
Issued	C-2	<u>1,858,000.00</u>
		\$ <u>12,565,700.00</u>
Decreased by:		
Disbursed	C-2	<u>12,135,700.00</u>
Balance, December 31, 2012	C	\$ <u><u>430,000.00</u></u>

Analysis of Balance:

	<u>Ordinance</u>	<u>Interest Rate</u>	<u>Maturity Date</u>	
1937	Various Road and Storm Sewer Improvements	1.95%	12/20/12	\$ 380,000.00
1938	Road Improvements-New Market Phase II	1.95%	12/20/12	<u>50,000.00</u>
				\$ <u><u>430,000.00</u></u>

"C-14"

BOROUGH OF SOUTH PLAINFIELD
GENERAL CAPITAL FUND
SCHEDULE OF MCIA LEASES PAYABLE

	<u>REF.</u>	
Balance, December 31, 2011	C	\$ 89,337.82
Decreased by: Payments	C-7	\$ <u>89,337.82</u>

"C-15"

SCHEDULE OF GREEN ACRES LOANS PAYABLE

Balance, December 31, 2011	C	\$ 50,533.23
Decreased by: Payments	C-7	<u>9,708.44</u>
Balance, December 31, 2012	C	\$ <u>40,824.79</u>

"C-16"

BOROUGH OF SOUTH PLAINFIELD
GENERAL CAPITAL FUND
SCHEDULE OF RESERVE FOR VARIOUS PROJECTS

	<u>REF.</u>	
Balance, December 31, 2011 and December 31, 2012	C	\$ <u>85,291.38</u>

"C-17"

SCHEDULE OF BONDS AND NOTES
AUTHORIZED BUT NOT ISSUED

<u>ORDINANCE NUMBER</u>	<u>IMPROVEMENT DESCRIPTION</u>	<u>BALANCE DECEMBER 31, 2012</u>
1324	Improvements to Various Roads	\$ 63,879.55
1396	Improvements to Hadley Road	405.00
1494	Underground Storage Tank Removal	31,520.00
1624	Veterans Memorial Park Improvement	708.40
1815	Improvements To Tompkins Avenue	62,500.00
1863	New Market Avenue Extension	73,250.00
1878	Refunding Bond Ordinance	78,000.00
1966	Various Improvements	199,500.00
1974	Various Improvements	<u>307,500.00</u>
		\$ <u>817,262.95</u>

BOROUGH OF SOUTH PLAINFIELDSEWER UTILITY FUNDSCHEDULE OF CASH

	<u>REF.</u>	<u>OPERATING</u>	<u>CAPITAL</u>
Balance, December 31, 2011	D	\$ <u>787,191.71</u>	\$ <u>485,858.23</u>
Increased by Receipts:			
Sewer Use Charges Receivable	D-7	\$ 6,694,501.08	\$
Connection Fees	D-1:D-3	30,000.00	
Interest and Costs on Sewer Charges	D-1:D-3	48,906.66	
Interest on Investments and Deposits	D-1:D-3	1,878.80	
Sewer Utility Capital Surplus	D-1:D-3	205,000.00	
Budget Refunds	D-4	6,652.10	
Interfunds	D-23	38,394.92	
Sewer Overpayments	D-11	39,225.40	
Serial Bonds Payable	D-15		300,000.00
Bond Anticipation Notes Payable	D-18		300,000.00
Capital Improvement Fund	D-17		2,000.00
Due Sewer Utility Operating Fund	D-22		1,190.83
		\$ <u>7,064,558.96</u>	\$ <u>603,190.83</u>
		\$ <u>7,851,750.67</u>	\$ <u>1,089,049.06</u>
Decreased by Disbursements:			
Budget Appropriations	D-4	\$ 6,485,361.04	\$
Appropriation Reserves	D-9	15,139.33	
Sewer Overpayments	D-11	11,208.90	
Accrued Interest on Bonds	D-12	27,775.00	
Appropriated in Current Budget	D-1	375,000.00	
Interfunds	D-23	1,190.83	
Bond Anticipation Notes Payable	D-18		300,000.00
Fund Balance	D-2		205,000.00
Due General Capital Fund	D-22		5,519.92
Improvement Authorizations	D-16		308,113.92
		\$ <u>6,915,675.10</u>	\$ <u>818,633.84</u>
Balance, December 31, 2012	D	\$ <u>936,075.57</u>	\$ <u>270,415.22</u>

"D-6"

BOROUGH OF SOUTH PLAINFIELD

SEWER UTILITY FUND

ANALYSIS OF SEWER UTILITY CAPITAL CASH

BALANCE
DECEMBER 31,
2012

Fund Balance	\$	5,000.00
Capital Improvement Fund		408,569.00
Unfunded Improvement Authorizations Expended		(141,682.10)
Interfunds		(2,569.13)
Improvement Authorizations - Funded		<u>1,097.45</u>
	\$	<u><u>270,415.22</u></u>

REF.

D