

ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2013 (UNAUDITED)

POPULATION LAST CENSUS
NET VALUATION TAXABLE 2013
MUNICODE

20,482
\$1,496,813,654.00
1222

FIVE DOLLAR PER DAY PENALTY IF NOT FILED BY:
COUNTIES - JANUARY 26, 2014
MUNICIPALITIES - FEBRUARY 10, 2014

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

Borough _____ of South Plainfield County of _____ Middlesex

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

	Date	Examined By:	
1		Preliminary Check	
2		Examined	

I hereby certify that the debt shown on Sheets 31 to 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.

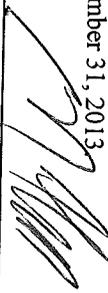
Signature: 
Name and Title: Robert W. Swisher RMA

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

REQUIRED CERTIFICATION BY CHIEF FINANCIAL OFFICER:

I hereby certify that I am responsible for filing this verified Annual Financial Statement, 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 proof; I further certify that this statement is correct insofar as I can determine from all the books and records kept and maintained in the Local Unit.

Further, I do hereby certify that I, Glenn Cullen, am the Chief Financial Officer, License # N0612, of the South Plainfield Borough of Middlesex County: _____ 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, 2013

Signature 
Title Chief Municipal Finance Officer
Address 2480 Plainfield Avenue, South Plainfield, NJ 07080
Phone # (908) 754 - 9000
Fax # _____

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 analysis included in the accompanying Annual Financial Statement from the books of account and records made available to me by the _____ Borough _____ of _____ South Plainfield _____, as of December 31, 2013 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, no matters came to my attention that caused me to believe that the Annual Financial Statement for the year ended 2013 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, taken as a whole.

Listing of agreed-upon procedures not performed and/or matters coming to my attention of which the Director should be informed:



(Registered Municipal Accountant)
SUPLEE CLOONEY & COMPANY

(Firm Name)

308 EAST BROAD STREET

(Address)

WESTFIELD, NEW JERSEY 07090

(Address)

908-789-9300

(Phone Number)

Certified by me:

This 10th day of February, 2014.

**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 transition year 2013 as required under N.J.A.C. 5:23 - 4.17.

Printed Name:

John Passi

Signature:



Certificate #:

LICENSE 003429

Date:

2/14/2014

MUNICIPAL BUDGET LOCAL EXAMINATION QUALIFICATION CERTIFICATION

**BY
CHIEF FINANCIAL OFFICER
GROUP #1 - INELIGIBLE**

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

CERTIFICATION OF QUALIFYING MUNICIPALITY

1. The outstanding indebtedness of the previous fiscal year is not in excess of 3.5%;
2. All emergencies approved for the previous fiscal year did not exceed 3% of total appropriations;
3. The tax collection rate exceeded 90% ;
4. Total deferred charges did not equal or exceed 4% of the total tax levy;
5. There were no "procedural deficiencies" noted by the registered municipal accountant on Sheet 1a of the Annual Financial Statement; and
6. There was no operating deficit for the 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 lien 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 levy or appropriation "CAP" referendum.
10. The Municipality will not apply for Transitional Aid for 2014.

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:

NOT APPLICABLE

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:

NOT APPLICABLE

22-6002312

Fed I.D. #

Borough of South Plainfield

Municipality

Middlesex

County

Report of Federal and State Financial Assistance Expenditures of Awards

Fiscal Year Ending: December 31, 2013

	(1)	(2)	(3)
Federal programs Expended (administered by the state)	State Programs Expended	Other Federal Programs Expended	
TOTAL \$ _____	\$ 246,988.90	\$ _____	

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

- Single Audit
- Program Specific Audit
- Financial Statement Audit Performed in Accordance With Government Auditing Standards (Yellow Book)
- None

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 \$500,000.00 beginning with Fiscal Years ending after 12/31/03. Expenditures are defined in section 205 of OMB A-133.

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



Signature of Chief Financial Officer

2/13/14

Date

IMPORTANT!

READ INSTRUCTIONS

INSTRUCTION

Not Applicable

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 _____ during the year 2013 and that sheets 40 to 68 are unnecessary.

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

Name: _____

Title: _____

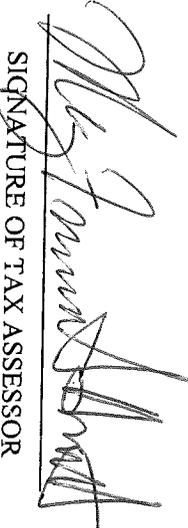
(This must be signed by the Chief Financial Officer, Comptroller, Auditor or Registered Municipal Accountant.)

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 2014 and filed with the County Board of Taxation on January 10, 2014 in accordance with the requirements of N.J.S.A. 54:4-35, was in the amount of \$ _____


SIGNATURE OF TAX ASSESSOR

BOROUGH OF SOUTH PLAINFIELD
MUNICIPALITY
MIDDLESEX
COUNTY

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

POST CLOSING TRIAL BALANCE - CURRENT FUND

AS AT DECEMBER 31, 2013

Title of Account	Debit	Credit
CASH - TREASURER	\$3,206,752.11	
PETTY CASH & CHANGE FUNDS	675.00	
	\$3,207,427.11	
DUE STATE OF NEW JERSEY - SENIOR CITIZENS AND VETERANS		\$39,037.08
TAXES RECEIVABLE	1,216,550.03	
TAX TITLE LIENS	111,936.41	
REVENUE ACCOUNTS RECEIVABLE	40,750.36	
SALES CONTRACTS RECEIVABLE	319,500.00	
FORECLOSED PROPERTY	4,714,000.00	
INTERFUNDS:		
TRUST OTHER: PROFESSIONAL ESCROW	259.63	
TRUST OTHER: PERFORMANCE ESCROW	1,012.55	
TRUST OTHER: TAX REDEMPTION		1,358.17
TRUST OTHER: TREASURER'S TRUST		1,335.56
TRUST OTHER: FLEXIBLE SPENDING	0.74	
GENERAL CAPITAL FUND		79.26
SWIM POOL UTILITY OPERATING FUND		8,584.74
DEFERRED CHARGES - EMERGENCY	259,000.00	
APPROPRIATION RESERVES		785,237.07
ACCOUNTS PAYABLE		222,307.80
PREPAID TAXES		412,988.98
TAX OVERPAYMENTS		46,653.12
RESERVE FOR:		
LOSAP		13,123.44
ACCUMULATED ABSENCE		16,000.00
FEMA-UNAPPROPRIATED		213,828.71
COUNTY TAXES PAYABLE		\$64,486.10
		\$1,825,020.03 C
RESERVE FOR RECEIVABLES		6,404,009.72
FUND BALANCE		1,641,407.08
	\$9,870,436.83	\$9,870,436.83

(Do not crowd - add additional sheets)

MUNICIPAL PUBLIC DEFENDER CERTIFICATION

Public Law 1997, C. 256

Municipal Public Defender Expended Prior Year 2012:..... (1) \$ 12,151.00
x
25%
(2) \$ 3,037.75

Municipal Public Defender Trust Cash Balance December 31, 2013:..... (3) \$ 52,348.99

Note: If the 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 service 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.

Amount in excess of the amount expended: 3 - (1 + 2) = \$ 37,160.24

The undersigned certifies that the municipality has complied with the regulations governing
Municipal Public Defender as required under Public Law 1997, C. 256.

Chief Financial Officer:

GLENN CULLEN

Signature:



Certificate #:

N0612

Date:

2/13/14

Schedule of Trust Fund Deposits and Reserves

Purpose
Amount
December 31,
2012 per
Audit Report

Balance
as at
December 31,
2013

Purpose	Amount December 31, 2012 per Audit Report	Increases	Decreases	Balance as at December 31, 2013
1. State Unemployment	\$ 224,774.40	\$ 494.44	\$ 26,565.77	\$ 198,703.07
2. Federal Forfeiture	335.00	3.27		338.27
3. Law Enforcement	29,617.15	4,361.53	1,000.00	32,978.68
4. Recreation	69,612.07	153,302.65	172,275.08	50,639.64
5. Health Benefits	34,628.13	3,289,795.00	3,132,269.17	192,153.96
6. Professional Escrow	179,933.44	206,908.91	211,504.68	175,337.67
7. Performance Escrow	920,661.23	435,902.97	332,396.46	1,024,167.74
8. Affordable Housing	10,925.68	37,312.14		48,237.82
9. Tax Redemption	312,371.25	2,187,897.28	2,058,906.00	441,362.53
10. Payroll	101,506.79	14,296,151.67	14,290,505.12	107,153.34
11. Flexible Spending	600.00	10,000.00		10,000.00
12. Due State-Marriage & Civil Unions	14,513.00	2,575.00	2,550.00	625.00
13. Due State-Construction	647.96	49,482.00	56,858.50	7,136.50
14. POAA	49,285.44	224.00		871.96
15. Public Defender Fees	189.50	16,911.00	13,847.45	52,348.99
16. Street Openings	246.32	2,000.00	1,530.00	716.32
17. Zoning Regulations	42,071.70	9,510.60	21,732.74	29,849.56
18. Recycling	66,710.12	80,157.00	45,934.10	100,933.02
19. Electrical Subcode Inspections	9,964.00	3,900.00	1,908.63	11,955.37
20. Uniform Fire Safety Act Penalties	136,626.34	644,939.50	653,889.50	127,676.34
21. Police Outside Overtime	1,026.00	1,522.50	1,435.50	1,113.00
22. Fire - Off Duty	72,778.70	37,503.00	17,701.19	92,580.51
23. Fire Protection	7,515.46	20,325.00	27,724.37	116.09
24. Parade Contributions	8,965.12	4,600.00	3,719.70	9,845.42
25. DARE Donations	922.66			922.66
26. Affordable Housing Contributions	5,700.00	3,750.00	5,700.00	3,750.00
27. Police Found Property	6,394.32	2,550.00	2,000.00	6,944.32
28. Donations - Weddings	21,288.93	100.00	945.00	20,443.93
29. Women Aware Police	75,000.00	22,700.00	52,073.00	45,627.00
30. Snow Removal	80,633.97	82,000.00		162,633.97
31. Compensated Abscenses	693.12		53.00	640.12
32. Self Insurance	301.00		301.00	
33. Environmental Commission	31,498.28	2,600.00	8,157.00	25,941.28
34. Business Directory	16,893.60	58,837.20	54,023.41	21,707.39
35. Tree Purchase Contributions	2,099.77			2,099.77
36. Donations - Senior Center	230.00			230.00
37. Donations - Police Equipment	3,425.00	1,490.00		4,915.00
38. Donations - Christmas Decorations	500.00	1,889.36	240.00	2,149.36
39. Donations - Digital Signs		425.00		425.00
40. Donations - K-9		56,800.00	56,300.00	500.00
41. Zumba Classes		475.00		475.00
42. Election Official				
43. Donations - Behr AI				
44. _____				
45. _____				
Totals:	\$ 2,541,172.45	\$ 21,729,396.02	\$ 21,254,235.87	\$ 3,016,332.60

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, 2012	RECEIPTS					Disbursements	Balance Dec. 31, 2013
		Assessments and Liens	Current Budget	Miscellaneous				
Assessment Serial Bond Issues:	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx
Assessment Bond Anticipation Note Issues:	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx
Reserve for Maintenance Liens								
Due Current Fund	\$12,315.00						\$12,315.00	
Trust Surplus	285.94							\$285.94
*Less Assets "Unfinanced"	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx
Totals	\$12,600.94						\$12,315.00	\$285.94

Sheet 7

*Show as red figure

**MUNICIPALITIES AND COUNTIES
FEDERAL AND STATE GRANTS RECEIVABLE**

Grant	Balance Dec. 31, 2012	2013 Budget Revenue Realized	Received	Unappropriated Applied	Canceled	Balance Dec. 31, 2013
Drunk Driving Enforcement Fund		\$8,250.00	\$4,400.00	\$3,850.00		
Emergency Preparedness	\$249.43					\$249.43
Friends of the Woods Grant		2,000.00	2,000.00			
NJ DOT Helen Street	3,902.02					3,902.02
Municipal Alliance	21,199.39	20,777.00	18,777.00			23,199.39
Clean Communities		43,438.50	43,438.50			
COPS More	38,335.33					38,335.33
NJ Economic Development	500.00					500.00
Senior Information Assistance	4,618.55	10,000.00	7,818.00	2,316.00		4,484.55
Safe Housing and Trans Program	3,449.00					3,449.00
Urban Forestry Grant	5,000.00					5,000.00
Hazardous Discharge Remediation	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		100,152.31		100,152.31		
Click It or Ticket	375.00					375.00

**MUNICIPALITIES AND COUNTIES
FEDERAL AND STATE GRANTS RECEIVABLE**

Grant	Balance Dec. 31, 2012	2013 Budget Revenue Realized	Received	Unappropriated Applied	Canceled		Balance Dec. 31, 2013
Community Development	\$25,240.00		\$20,628.50				\$4,611.50
Handicapped Entrances	8,968.75						8,968.75
Senior Center Improvements	5,445.84						5,445.84
Borough Clock	1.30						1.30
Benjamin Foundation		\$0.11		\$0.11			
Senior Bus Grant	3,159.00						3,159.00
Body Armor Grant		4,965.85		4,965.85			
Senior Title III Supportive Services		20,038.00	6,872.00	8,322.00			4,844.00
Improvements to Municipal Building	1,666.00						1,666.00
ADA Ramps	46,880.55		25,309.24				21,571.31
Alcohol Education Rehabilitation		9,228.65	4,749.72	4,478.93			
CDBG - Handicap Ramps		39,185.00	39,185.00				
Total	\$188,213.16	\$258,035.42	\$173,177.96	\$124,085.20			\$148,985.42

Sheet 10a

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

Grant	Balance Dec. 31, 2012	Transferred from 2013 Budget Appropriations		Transferred From Accounts Payable	Expended	Accounts Payable	Canceled	Balance Dec. 31, 2013
		Budget	Appropriation By 40A:4-87					
Municipal Alliance	\$23,044.21		\$20,777.00	\$13,973.00	\$34,811.24	\$3,368.12		\$19,614.85
Drunk Driving Enforcement Fund	13,120.27	\$8,250.00		1,264.82	10,601.41			12,033.68
Clean Communities	23,556.53		43,438.50	8,565.00	36,252.26	82.70		39,225.07
Friends of the Woods Grant	23.39							23.39
Safe & Secure Communities	10,000.00	0.11			10,000.00			0.11
Senior Citizens Bus	27.97							27.97
Helen Street Extension	3,902.02			7,409.00				11,311.02
Alcohol Education Rehabilitation	6,465.89	4,478.93	4,749.72	680.44	1,400.00	680.44		14,294.54
Body Armor	244.96	4,965.85		4,345.00	9,310.85			244.96
Hazardous Discharge Remediation	1,441.84							1,441.84
NJ Spill Compensation	17,000.00							17,000.00
Recycling Program	30,734.78	100,152.31		35,281.84	136,612.28	2,290.70		27,265.95
Safe Housing Grant	7,202.00							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

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

Grant	Balance Dec. 31, 2012	Transferred from 2013 Budget Appropriations		Transferred From Accounts Payable	Expended	Accounts Payable	Canceled	Balance Dec. 31, 2013
		Budget	Appropriation By 40A:4-87					
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	10,038.00	\$10,038.00	\$6,000.00		25,000.00			1,076.00
Safe Kids	233.00							233.00
ADA Compliance Grant	2,925.00			\$597.00		\$597.00		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			19,190.31	21,831.31			0.19
Senior Citizens Improvements	24,000.00							24,000.00
Handicapped Entrances	18,768.75		39,185.00		39,185.00			18,768.75
Cultural Arts Grant	1,040.00							1,040.00
Improvements to Municipal Building	1,666.00							1,666.00

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

Grant	Balance Dec. 31, 2012	Transferred from 2013 Budget Appropriations		Transferred From Accounts Payable	Expended	Accounts Payable	Canceled	Balance Dec. 31, 2013
		Budget	Appropriation By 40A:4-87					
ANJEC Fence Grant		\$2,000.00			\$2,000.00			
SHTP Senior Citizen Assisted Transportation	\$8,272.00	4,000.00	\$10,000.00		4,272.00			\$18,000.00
Community Development	4,371.50			20,628.50	20,628.50			4,371.50
You Drink, You Drive, You Lose	2,850.00							2,850.00
911 Fire Grant Program	280.00							280.00
TOTAL	\$218,810.89	\$133,885.20	\$124,150.22	\$111,934.91	\$351,904.85	\$7,018.96		\$229,857.41

Sheet 11b

SCHEDULE OF UNAPPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Dec. 31, 2012	Transferred to 2013 Budget Appropriations		Received	Applied to Receivable	Transfer To General Capital		Balance Dec. 31, 2013
		Budget	Appropriation By 40A:4-87					
SHTP Grant	\$8,322.00				\$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			\$130,551.13	100,152.31			\$130,551.13
Drunk Driving Enforcement Fund	3,850.00			29,388.49	\$3,850.00			29,388.49
Safe & Secure Communities	0.11				0.11			0.00
Drive Sober				4,400.00				4,400.00
Body Armor	4,965.85			6,094.09	4,965.85			6,094.09
CDBG Senior Citizen Coordinator				24,000.00				24,000.00
Total	\$124,085.20			\$194,433.71	\$124,085.20			\$194,433.71

LOCAL DISTRICT SCHOOL TAX *

	Debit	Credit
Balance December 31, 2013	xxxxxxxx	xxxxxxxx
School Tax Payable #	85001-00	xxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2012 - 2013)	85002-00	xxxxxxxx
Levy School Year July 1, 2013 - June 30, 2014	xxxxxxxx	
Levy Calendar 2013	xxxxxxxx	\$43,138,070.00
Paid	\$43,138,070.00	xxxxxxxx
Balance December 31, 2013	xxxxxxxx	xxxxxxxx
School Tax Payable #	85003-00	xxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2013 - 2014)	85004-00	xxxxxxxx
	\$43,138,070.00	\$43,138,070.00

* Not including Type I school debt service, emergency authorizations - schools, transfer to Board of Education for use of local schools.

Must include unpaid requisitions.

MUNICIPAL OPEN SPACE TAX

	Debit	Credit
Not Applicable		
Balance December 31, 2012	85045-00	xxxxxxxx
2013 Levy	81105-00	xxxxxxxx
2013 Levy Added	xxxxxxxx	
Prior Year Levy Added	xxxxxxxx	
Receipts	xxxxxxxx	
Expenditures		xxxxxxxx
		xxxxxxxx
		xxxxxxxx
Balance December 31, 2013	85046-00	xxxxxxxx

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

NOT APPLICABLE

	Debit	Credit
Balance December 31, 2013	xxxxxxxxxx	xxxxxxxxxx
School Tax Payable #	85031-00	xxxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2012 - 2013)	85032-00	xxxxxxxxxx
Levy School Year July 1, 2013 - June 30, 2014	xxxxxxxxxx	
Levy Year 2013	xxxxxxxxxx	
Paid		xxxxxxxxxx
Balance December 31, 2013	xxxxxxxxxx	#xxxxxxxxxx
School Tax Payable #	85033-00	xxxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2013 - 2014)	85034-00	xxxxxxxxxx

Must include unpaid requisitions.

REGIONAL HIGH SCHOOL TAX

NOT APPLICABLE

	Debit	Credit
Balance December 31, 2012	xxxxxxxxxx	xxxxxxxxxx
School Tax Payable #	85041-00	xxxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2012 - 2013)	85042-00	xxxxxxxxxx
Levy School Year July 1, 2013 - June 30, 2014	xxxxxxxxxx	
Levy Year 2013	xxxxxxxxxx	
Paid		xxxxxxxxxx
Balance December 31, 2013	xxxxxxxxxx	xxxxxxxxxx
School Tax Payable #	85043-00	xxxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2013 - 2014)	85044-00	xxxxxxxxxx

Must include unpaid requisitions.

COUNTY TAXES PAYABLE

	Debit	Credit
Balance December 31, 2012	xxxxxxxxxx	xxxxxxxxxx
County Taxes	80003-01 xxxxxxxxxx	
Due County for Added and Omitted Taxes	80003-02 xxxxxxxxxx	
2013 Levy:	xxxxxxxxxx	xxxxxxxxxx
General County	80003-03 xxxxxxxxxx	\$12,820,006.30
County Library	80003-04 xxxxxxxxxx	
County Health	xxxxxxxxxx	
County Open Space Preservation	xxxxxxxxxx	1,089,549.78
Due County for Added and Omitted Taxes	80003-05 xxxxxxxxxx	64,486.10
Paid	\$13,909,556.08	xxxxxxxxxx
Balance December 31, 2013	xxxxxxxxxx	xxxxxxxxxx
County Taxes		xxxxxxxxxx
Due County for Added and Omitted Taxes	64,486.10	xxxxxxxxxx
	\$13,974,042.18	\$13,974,042.18

SPECIAL DISTRICT TAXES

	Debit	Credit
Not Applicable		
Balance December 31, 2012	xxxxxxxxxx	
2013 Levy: (List Each Type of District Tax Separately - see Footnote)	xxxxxxxxxx	xxxxxxxxxx
Fire -	81108-00 xxxxxxxxxx	xxxxxxxxxx
Sewer -	81111-00 xxxxxxxxxx	xxxxxxxxxx
Water -	81112-00 xxxxxxxxxx	xxxxxxxxxx
Garbage -	81109-00 xxxxxxxxxx	xxxxxxxxxx
Municipal Open Space -	81105-00 xxxxxxxxxx	xxxxxxxxxx
Municipal Open Space - Added	xxxxxxxxxx	xxxxxxxxxx
Total 2013 Levy	80003-07 xxxxxxxxxx	
Paid	80003-08 xxxxxxxxxx	xxxxxxxxxx
Balance December 31, 2013	80003-09 xxxxxxxxxx	xxxxxxxxxx

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

STATE LIBRARY AID

RESERVE FOR MAINTENANCE OF FREE PUBLIC LIBRARY WITH STATE AID

NOT APPLICABLE

	Debit	Credit
Balance December 31, 2012	80004-01	xxxxxxxxxx
State Library Aid Received in 2013	80004-02	xxxxxxxxxx
Expended	80004-09	xxxxxxxxxx
Balance December 31, 2013	80004-10	

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

NOT APPLICABLE

	Debit	Credit
Balance December 31, 2012	80004-03	xxxxxxxxxx
State Library Aid Received in 2013	80004-04	xxxxxxxxxx
Expended	80004-11	xxxxxxxxxx
Balance December 31, 2013	80004-12	

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

NOT APPLICABLE

	Debit	Credit
Balance December 31, 2012	80004-05	xxxxxxxxxx
State Library Aid Received in 2013	80004-06	xxxxxxxxxx
Expended	80004-13	xxxxxxxxxx
Balance December 31, 2013	80004-14	

RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

NOT APPLICABLE

	Debit	Credit
Balance December 31, 2012	80004-07	xxxxxxxxxx
State Library Aid Received in 2013	80004-08	xxxxxxxxxx
Expended	80004-15	xxxxxxxxxx
Balance December 31, 2013	80004-16	

STATEMENT OF GENERAL BUDGET REVENUES 2013

Source	Budget -01	Realized -02	Excess or (Deficit) -03
Surplus Anticipated	80101-	\$880,000.00	\$880,000.00
Surplus Anticipated with Prior Written Consent of Director of Local Government	80102-		
Miscellaneous Revenue Anticipated			xxxxxxxxxx
Adopted Budget	6,590,972.20	6,888,547.74	\$297,575.54
Added by N.J. S. 40A-4-87: (List on 17a)	124,150.22	124,150.22	xxxxxxxxxx
Total Miscellaneous Revenue Anticipated	80103-	\$6,715,122.42	\$7,012,697.96
Receipts from Delinquent Taxes	80104-	1,025,000.00	1,056,575.37
Amount to be Raised by Taxation:		xxxxxxxxxx	xxxxxxxxxx
(a) Local Tax for Municipal Purposes	80105-	17,096,230.00	xxxxxxxxxx
(b) Local Library Tax	80106-	1,223,000.00	xxxxxxxxxx
Total Amount to be Raised by Taxation	80107-	18,319,230.00	18,891,510.12
		\$26,939,352.42	\$27,840,783.45

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	80108-00	\$74,424,222.30
Amount to be Raised by Taxation	xxxxxxxxxx	xxxxxxxxxx
Local District School Tax	80109-00	\$43,138,070.00
Municipal Open Space Tax		xxxxxxxxxx
Regional School Tax	80119-00	xxxxxxxxxx
Regional High School Tax	80110-00	xxxxxxxxxx
County Taxes	80111-00	13,909,556.08
Due County for Added and Omitted Taxes	80112-00	64,486.10
Special District Taxes - Fire	80113-00	xxxxxxxxxx
Reserve for Uncollected Taxes	80114-00	1,579,400.00
Deficit in Required Collection of Current Taxes (or)	80115-00	xxxxxxxxxx
Balance for Support of Municipal Budget (or)	80116-00	18,891,510.12
* Excess Non-Budget Revenue (see footnote)	80117-00	xxxxxxxxxx
* Deficit Non-Budget Revenue (see footnote)	80118-00	xxxxxxxxxx
	\$76,003,622.30	\$76,003,622.30

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

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2013

2013 Budget as Adopted	80012-01		\$26,815,202.20
2013 Budget - Added by N.J.S. 40A:4-87	80012-02		124,150.22
Appropriated for 2013 (Budget Statement Item 9)	80012-03		26,939,352.42
Appropriated for 2013 by Emergency Appropriation (Budget Statement Item 9)	80012-04		
Total General Appropriations (Budget Statement item 9)	80012-05		26,939,352.42
Add: Overexpenditures (see footnote)	80012-06		
Total Appropriations and Overexpenditures	80012-07		26,939,352.42
Deduct Expenditures:			
Paid or Charged [Budget Statement Item (L)]	80012-08	\$24,538,748.12	
Paid or Charged - Reserve for Uncollected Taxes	80012-09	1,579,400.00	
Reserved	80012-10	785,237.07	
Total Expenditures	80012-11		26,903,385.19
Unexpended Balances Canceled (see footnote)	80012-12		\$35,967.23

FOOTNOTES - RE: OVEREXPENDITURES:

Every appropriation overexpended in the budget document must be marked with an * and must agree in the aggregate with this item.

RE: UNEXPENDED BALANCES CANCELED:

Are not to be shown as "Paid or Charged" in the budget document. In all instances "Total Appropriations" and "Overexpenditures" must equal the sum of "Total Expenditures" and "Unexpended Balances Canceled".

SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

NOT APPLICABLE

2013 Authorizations			
N.J.S. 40A:4-46 (After adoption of Budget)			
N.J.S. 40A:4-20 (Prior to adoption of Budget)			
Total Authorizations			
Deduct Expenditures:			
Paid or Charged			
Reserved			
Total Expenditures			

RESULTS OF 2013 OPERATION

CURRENT FUND

	Debit	Credit
Excess of Anticipated Revenues:	xxxxxxxx	xxxxxxxx
Miscellaneous Revenues Anticipated	80013-01 xxxxxxxxxx	\$297,575.54
Delinquent Tax Collections	80013-02 xxxxxxxxxx	31,575.37
	xxxxxxxxxx	
Required Collection of Current Taxes	80013-03 xxxxxxxxxx	572,280.12
Unexpended Balances of 2013 Budget Appropriations	80013-04 xxxxxxxxxx	35,967.23
Miscellaneous Revenue Not Anticipated	81113- xxxxxxxxxx	104,867.97
Miscellaneous Revenue Not Anticipated: Proceeds of Sale of Foreclosed Property (Sheet 27)	81114- xxxxxxxxxx	
Payments in Lieu of Taxes on Real Property	81120- xxxxxxxxxx	
Reserves Canceled	xxxxxxxxxx	19,643.54
Unexpended Balances of 2012 Approp. Reserves	80013-05 xxxxxxxxxx	365,401.65
Prior Years Interfunds Returned in 2013	80013-06 xxxxxxxxxx	14,963.90
Accounts Payable Canceled	xxxxxxxxxx	
Tax Overpayments Canceled	xxxxxxxxxx	
	xxxxxxxxxx	
Deferred School Tax Revenue (See School Taxes, Sheets 13 & 14)	xxxxxxxxxx	xxxxxxxxxx
Balance December 31, 2012	80013-07 xxxxxxxxxx	xxxxxxxxxx
Balance December 31, 2013	80013-08 xxxxxxxxxx	
Deficit in Anticipated Revenues:	xxxxxxxxxx	xxxxxxxxxx
Miscellaneous Revenues Anticipated	80013-09 xxxxxxxxxx	xxxxxxxxxx
Delinquent Tax Collections	80013-10 xxxxxxxxxx	xxxxxxxxxx
	xxxxxxxxxx	xxxxxxxxxx
Required Collection of Current Taxes	80013-11 xxxxxxxxxx	xxxxxxxxxx
Interfund Advances Originating in 2013	80013-12 xxxxxxxxxx	xxxxxxxxxx
Accounts Receivable Canceled	xxxxxxxxxx	xxxxxxxxxx
Refund of Prior Year Revenue - Appeals	\$141,527.38	xxxxxxxxxx
	xxxxxxxxxx	xxxxxxxxxx
Deficit Balance - To Trial Balance (Sheet 3)	80013-13 xxxxxxxxxx	
Surplus Balance - To Surplus (Sheet 21)	80013-14 1,300,747.94	xxxxxxxxxx
	\$1,442,275.32	\$1,442,275.32

**SURPLUS - CURRENT FUND
YEAR 2013**

	Debit	Credit
1. Balance December 31, 2012	80014-01 xxxxxxxxxx	\$1,220,659.14
2.	xxxxxxxxxx	
3. Excess Resulting from 2013 Operations	80014-02 xxxxxxxxxx	1,300,747.94
4. Amount Appropriated in the 2013 Budget - Cash	80014-03 \$880,000.00	xxxxxxxxxx
5. ten Consent of Director of Local Government Services	80014-04	xxxxxxxxxx
6.		xxxxxxxxxx
7. Balance December 31, 2013	80014-05 1,641,407.08	xxxxxxxxxx \$2,521,407.08

**ANALYSIS OF BALANCE DECEMBER 31, 2013
(FROM CURRENT FUND - TRIAL BALANCE)**

Cash	80014-06	\$3,207,427.11
Investments	80014-07	
Sub-Total		\$3,207,427.11
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08	1,825,020.03
Cash Surplus	80014-09	\$1,382,407.08
Deficit in Cash Surplus	80014-10	
Other Assets Pledged to Surplus: *		
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	80014-16	
Deferred Charges #	80014-12	\$259,000.00
Cash Deficit #	80014-13	
Total Other Assets	80014-14	259,000.00
	80014-15	\$1,641,407.08

* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS WOULD ALSO BE PLEDGED TO CASH LIABILITIES.
MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2014 BUDGET.
(1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

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

(FOR MUNICIPALITIES ONLY)

CURRENT TAXES - 2013 LEVY

1. Amount of Levy as per Duplicate (Analysis) or (Abstract of Ratables)	82101-00	\$	75,377,492.67
2. Amount of Levy Special District Taxes	82113-00	\$	
	82102-00	\$	
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.	82103-00	\$	
	82104-00	\$	387,791.64
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.			
5a. Subtotal 2013 Levy		\$	75,765,284.31
5b. Reductions due to tax appeals**		\$	
5c. Total 2013 Levy	82106-00	\$	75,765,284.31
6. Transferred to Tax Title Liens	82107-00	\$	4,988.36
7. Transferred to Foreclosed Property	82108-00	\$	
8. Remitted, Abated or Canceled	82109-00	\$	130,429.46
9. Discount Allowed	82110-00	\$	
10. Collected in Cash: In 2012	82121-00	\$	252,446.49
	In 2013 *		
	82122-00	\$	73,925,525.81
State's Share of REAP		\$	
State's Share of 2013 Senior Citizens		\$	
and Veteran's Deductions Allowed	82123-00	\$	246,250.00
Total to Line 14	82111-00	\$	74,424,222.30
11. Total Credits		\$	74,559,640.12
12. Amount Outstanding December 31, 2013	83120-00	\$	1,205,644.19
13. Percentage of Cash Collections to Total 2013 Levy, (Item 10 divided by Item 5) is		98.23%	%
		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	\$	74,424,222.30
Less: Reserve for Tax Appeals Pending	\$	
State Division of Tax Appeals	\$	
To Current Taxes Realized in Cash (Sheet 17)	\$	74,424,222.30

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

Where Item 5 shows \$1,500,000.00, and Item 10 shows \$1,049,977.50, the percentage represented by the cash collections would be \$1,049,977.50 / \$1,500,000.00, or .699985. Then 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 2013 collections.

** Tax appeals pursuant to RS 54:48-1 et seq approved by resolution governing body prior to introduction of municipal budget.

ACCELERATED TAX SALE / TAX LEVY SALE - CHAPTER 99

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. 1998

NOT APPLICABLE

(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 2013 Tax Levy..... \$ _____

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

(2) Utilizing Accelerated Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22)..... \$ _____

LESS: Proceeds from Accelerated Tax Levy Sale..... _____

NET Cash Collected..... \$ _____

Line 5c (sheet 22) Total 2013 Tax Levy..... \$ _____

Percentage of Collection Excluding Accelerated 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 December 31, 2012	xxxxxxxxxx	xxxxxxxxxx
Due From State of New Jersey		xxxxxxxxxx
Due To State of New Jersey	xxxxxxxxxx	\$50,840.50
2. Sr. Citizens Deductions Per Tax Billings	\$51,750.00	xxxxxxxxxx
3. Veterans Deductions Per Tax Billings	194,750.00	xxxxxxxxxx
4. Sr.Citizens Deductions Allowed By Tax Collector	1,250.00	xxxxxxxxxx
5. Veterans Deductions Allowed By Tax Collector		
6.		
7. Sr. Citizens Deductions Disallowed By Tax Collector	xxxxxxxxxx	1,500.00
8. Sr. Citizens Deductions Disallowed By Tax Collector 2012 Taxes	xxxxxxxxxx	
9. Received in Cash from State	xxxxxxxxxx	234,446.58
10.		
11.		
12. Balance December 31, 2013	xxxxxxxxxx	xxxxxxxxxx
Due From State of New Jersey	xxxxxxxxxx	
Due To State of New Jersey	39,037.08	xxxxxxxxxx
Line 2	51,750.00	
Line 3	194,750.00	
Line 4	1,250.00	
Line 5		
Sub-Total	247,750.00	
Less: Line 7	1,500.00	
To Item 10, Sheet 22	246,250.00	
	\$286,787.08	\$286,787.08

Calculation of Amount to be included on Sheet 22, Item 10-
2013 Senior Citizens and Veterans Deductions Allowed

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

	Debit	Credit
Balance December 31, 2012	xxxxxxxx	
Taxes Pending Appeals	xxxxxxxx	xxxxxxxx
Interest Earned on Taxes Pending Appeals	xxxxxxxx	xxxxxxxx
Contested Amount of 2013 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)	xxxxxxxx	
Interest Earned on Taxes Pending State Appeals	xxxxxxxx	
Transferred From 2013 Budget Appropriation		\$38,674.64
Cash Paid to Appellants (Including 5% Interest from Date of Payment) Closed to Results of Operations (Portion of Appeal won by Municipality, Including Interest)	\$38,674.64	xxxxxxxx
		xxxxxxxx
Balance December 31, 2013		xxxxxxxx
Taxes Pending Appeals *	xxxxxxxx	xxxxxxxx
Interest Earned on Taxes Pending Appeals	xxxxxxxx	xxxxxxxx
	\$38,674.64	\$38,674.64

* Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by December 31, 2013.

Signature of Tax Collector *Annabelle Clifford*

License # T-1547 Date 2/14/14