

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

WWT

POPULATION LAST CENSUS: 27,165

NET VALUATION TAXABLE 2011: \$5,969,316,999

MUNICODE: 1113

**FIVE DOLLARS PER DAY PENALTY IF NOT FILED BY:**

**COUNTIES - JANUARY 26, 2012**

**MUNICIPALITIES - FEBRUARY 10, 2012**

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

**Township of West Windsor, County of Mercer**

SEE BACK COVER FOR INDEX AND INSTRUCTIONS.

DO NOT USE THESE SPACES

	Date	Examined By:	
1			Preliminary Check
2			Examined

I hereby certify that the debt shown on Sheets 31 to 34a, 49 to 51a, 63 to 65a and A63 to A65a (if applicable) are complete, were computed by me and can be supported upon demand by a register or other detailed analysis.

Name:



Title: Registered Municipal Accountant

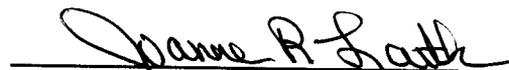
(This MUST be signed by Chief Financial Officer, Comptroller, Auditor or Registered Municipal Accountant.)

**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 and information required also included herein and that this Statement is an exact copy of the original on file with the clerk of the governing body, that all calculations, extensions and additions are correct, that no transfers have been made to or from emergency appropriations and all statements contained herein are in proof; I further certify that this statement is correct insofar as I can determine from all the books and records kept and maintained in the Local Unit.

Further, I do hereby certify that I, Joanne R. Louth, am the Chief Financial Officer, License #O-542, of the Township of West Windsor, County of Mercer and that the statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as at December 31, 2011, completely in compliance with N.J.S. 40A:5-12, as amended. I also give complete assurances as to the veracity of required information included herein, needed prior to certification by the Director of Local Government Services, including the verification of cash balances as of December 31, 2011.

Signature:



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

**WWT**

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 Township of West Windsor as of December 31, 2011 and have applied certain agreed-upon procedures thereon as promulgated by the Division of Local Government Services, solely to assist the Chief Financial Officer in connection with the filing of the Annual Financial Statement for the year then ended as required by N.J.S. 40A:5-12, as amended.

Because the agreed-upon procedures do not constitute an examination of accounts made in accordance with generally accepted auditing standards, I do not express an opinion on any of the post-closing trial balances, related statements and analyses. In connection with the agreed-upon procedures, no matters came to my attention that caused me to believe that the Annual Financial Statement for the year ended 2011 is not in substantial compliance with the requirements of the State of New Jersey, Department of Community Affairs, Division of Local Government Services. Had I performed additional procedures or had I made an examination of the financial statements in accordance with generally accepted auditing standards, other matters might have come to my attention that would have been reported to the governing body and the 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:

NONE



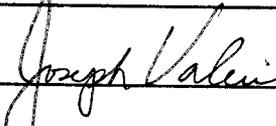
William E. Antonides, Jr.

Registered Municipal Accountant

**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 fiscal year 2011 as required under N.J.A.C. 5:23-4.17.

Printed name: Joseph Valeri

Signature: 

Certificate #: #4102

Date: February 10, 2012

MUNICIPAL BUDGET LOCAL EXAMINATION QUALIFICATION CERTIFICATION  
BY  
CHIEF FINANCIAL OFFICER

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

CERTIFICATION OF QUALIFYING MUNICIPALITY

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

The undersigned certifies that this municipality has complied in full in meeting **ALL** of the 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: Township of West Windsor

Chief Financial Officer: Joanne R. Louth

Signature: N A

Certificate Number: O-542

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.

**22-6001354**

Federal ID #

**Township of West Windsor**

Municipality

**Mercer**

County

**Report of Federal and State Financial Assistance**

**Expenditure of Awards**

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

	(1) Federal Programs Expended (Administered by the State)	(2) State Programs Expended	(3) Other Federal Programs Expended
	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>TOTAL</b>	\$ <u>680,155.43</u>	\$ <u>87,365.66</u>	\$ <u>                    </u>

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

  X   Single Audit

       Program Specific Audits

       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 June 27, 2003) and OMB 04-04. The single audit threshold has been increased to \$500,000 beginning with fiscal year ending after December 31, 2003. 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.

**IMPORTANT!**

**WWT**

**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 Township of West Windsor, County of Mercer during the year 2011 and that sheets 40 to 68 are unnecessary.

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

Name: \_\_\_\_\_

Title: Registered Municipal Accountant

(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, 2011**

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

This number has not of yet been certified by the Mercer County Board of Taxation. When certification is received, it will be forwarded to you.

*James H. Remme*

**POST CLOSING**  
**TRIAL BALANCE - CURRENT FUND**  
AS AT DECEMBER 31, 2011

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

Title of Account	Debit	Credit
Cash and Cash Equivalents	22,546,283.61	
Change Fund	825.00	
	22,547,108.61	
Due from State, Chapter 20, P.L. 1971		
	22,547,108.61	
Receivables Offset with Reserves:		
Taxes Receivable	964,751.70	
Tax Title Liens Receivable	31,769.62	
Foreclosed Property	5,000.00	
Delinquent Penalties and Interest		
Sewer Service Charges	48,367.96	
Police Special Duty	36,259.66	
Revenue Accounts Receivable	40,315.35	
Interfunds:		
Assessment Trust Fund		
Animal Control Trust Fund		
Other Trust Fund		
General Capital Fund		
	1,126,464.29	
Special Emergency Authorization		
Cash Liabilities:		
Appropriation Reserves		1,215,315.32
Reserve for Encumbrances		1,888,347.55
Accounts Payable		3,825,997.78
Prepaid Taxes		1,350,593.94
Tax Overpayments		52,396.19
Prepaid Sewer Service Charges		30,387.16
Sewer Service Charge Overpayments		9,307.98
Due to State - Fees Collected		30,092.00
Due to County for Added and Omitted Taxes		361,857.55







# POST CLOSING

WWT

## TRIAL BALANCE - TRUST FUNDS

(Assessment Section Must be Separately Stated)

AS AT DECEMBER 31, 2011

Title of Account	Debit	Credit
<b>ASSESSMENT TRUST FUND</b>		
Cash	16,351.12	
Assessments Held in Abeyance	4,788.87	
Deferred Assessments	184,167.18	
Assessments Receivable		
Bond Anticipation Note		
Due to Bondholder		
Overpayment of Assessment		
Interfund - Current Fund		
Reserve for Assessments		188,956.05
Fund Balance		16,351.12
	205,307.17	205,307.17
	✓	✓
<b>ANIMAL CONTROL TRUST FUND</b>		
Cash	14,310.28	
Interfund - Current Fund		
Due to State of New Jersey		36.00
Reserve for Expenditures		14,274.28
	14,310.28	14,310.28
	✓	✓
<b>OTHER TRUST FUND</b>		
Cash and Cash Equivalents	16,582,380.80	
Funds Held by Trustee	560,439.51	
Interfund - Current Fund		
LOSAP Program		560,439.51
Miscellaneous Reserves		16,582,380.80
	17,142,820.31	17,142,820.31

**MUNICIPAL PUBLIC DEFENDER  
CERTIFICATION  
Public Law 1997, C. 256**

Municipal Public Defender Expended Prior Year 2010	(1) \$	14,096.00
	x	<u>25%</u>
	(2) \$	3,524.00
Municipal Public Defender Trust Cash Balance December 31, 2011	(3) \$	.00

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

Amount in excess of the amount expended:  $3 - (1 + 2) =$  \$ .00

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: Joanne R. Louth

Signature: \_\_\_\_\_

Certificate Number: O-542

Date: \_\_\_\_\_

# Schedule of Trust Fund Deposits and Reserves

WWT

Purpose	Amount			Balance
	Dec. 31, 2010	Increases	Decreases	as at Dec. 31, 2011
Per Audit Report	Per Audit Report	Per Audit Report	Per Audit Report	Per Audit Report
1 Accumulated Absences	\$ 1,013,000.00	\$ 112,000.00	\$	\$ 1,125,000.00
2 Affordable Housing Fees	1,837,676.81	128,126.75	184,998.68	1,780,804.88
3 Cash Performance Bonds	3,487,709.81	1,016,476.05	269,102.08	4,235,083.78
4 Charter Club at Princeton Junction	75,000.00			75,000.00
5 D&R Canal Sewer Interceptor	121,350.62	146,225.00	118,487.09	149,088.53
6 Deposits for Third Party Liens	24,540.68	434,945.89	457,649.89	1,836.68
7 Developers Agreement - Sewer	383,523.07			383,523.07
8 Development Inspection Fee Escrow	1,096,611.84	420,995.94	528,813.29	988,794.49
9 Development Plan Review Escrow	236,604.93	260,613.87	296,339.15	200,879.65
10 Duck Pond Run	18,671.77			18,671.77
11 Duck Pond Run Pump Station	6,784.79			6,784.79
12 Electronic Receipt Fees	9,632.00	19,719.80	11,540.87	17,810.93
13 Grover's Mill Pond Restoration	32,850.00			32,850.00
14 Installation of a Public Water Supply	5,530.28			5,530.28
15 Interim Road Improvements	31,590.71			31,590.71
16 K-9 Unit	500.00			500.00
17 Line Road Widening	24,418.00			24,418.00
18 Maintenance of Open Space	1,134,480.26	1,017.90	380,000.00	755,498.16
19 Municipal Law Enforcement Trust	10,530.53	16,913.36	3,855.00	23,588.89
20 Municipal Share of Developer Escrow	23,383.00	17,857.00	23,383.00	17,857.00
21 Nature Center Contribution	150,000.00			150,000.00
22 New Edinburg Road	32,222.08			32,222.08
23 Off-Tract Road Assessments	3,035,384.46	16,424.89	1,965,557.27	1,086,252.08
24 Off-Tract Street Improvements	142,452.27	95.01		142,547.28
25 Open Space	1,919,179.00	2,361,522.11	1,041,905.63	3,238,795.48
26 Parking Offenses Adjudication Act	4,173.43	1,576.00	890.00	4,859.43
27 Playground Equipment	3,500.00			3,500.00
28 Premiums at Tax Sale	132,900.00	57,100.00	60,500.00	129,500.00
29 Princeton Arms Sewer Litigation	132,027.44			132,027.44
30 Property Rent	248,888.72	268,591.56	248,888.72	268,591.56
31 Public Defender Trust	200.00	11,567.00	11,767.00	
32 Recreation Commission	223,626.42	723,650.51	671,498.54	275,778.39
33 Sanitary Sewer - Everett	3,436.47			3,436.47
34 Sanitary Sewer - WWM Properties	179,430.16			179,430.16
35 Security Deposit	2,040.00			2,040.00
36 Senior Citizen Center	15,568.48	37,126.27	32,795.99	19,898.76
37 Sewer Cleaning Funds	67,761.68			67,761.68
38 Snow Removal	469,953.08	202,380.17	201,603.53	470,729.72
39 South Meadows Detention Basin	16,316.06			16,316.06
40 Stormwater Management	250,000.00			250,000.00
41 Traffic Improvement District	33,499.37	22.32		33,521.69



# POST CLOSING

WWT

## TRIAL BALANCE - GENERAL CAPITAL FUND

AS AT DECEMBER 31, 2011

Title of Account	Debit	Credit
Est. Proceeds Bonds and Notes Authorized	2,324,692.77	XXXXXXXXXX
Bonds and Notes Authorized but not Issued	XXXXXXXXXX	2,324,692.77
Cash and Cash Equivalents	15,318,788.78	^
Grants Receivable	245,000.00	
Deferred Charges to Future Taxation:		
Funded	35,875,685.41	
Unfunded	2,306,692.77	
Funded - Open Space	6,561,993.36	
Unfunded - Open Space	18,000.00	
Funded - Special Assessment	1,125,000.00	
Interfund - Current Fund		
Capital Improvement Fund		74,399.44
Improvement Authorizations:		
Funded		14,102,388.97
Unfunded		2,117,052.48
Funded - Open Space		560,155.75
Unfunded - Open Space		18,000.00
Serial Bonds:		
General		35,840,000.00
Open Space		3,645,000.00
Special Assessment		1,125,000.00
Green Trust Loans Payable		35,685.41
Green Trust Loan Payable - Open Space		1,035,099.62
Environmental Infrastructure Loans - Open Space		1,881,893.74
Bond Anticipation Notes - Open Space		
Reserve for:		
Arbitrage		336,176.49
Payment of Debt Service		244,818.51
Penn Lyle Park		3,768.00
Retainage Due Contractors		88,284.29



# CASH RECONCILIATION DECEMBER 31,2011 (cont'd) WWT

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

CURRENT FUND	
PNC Bank	
ending in 9287	2,431,989.71
ending in 9295	51,286.62
1st Constitution	
ending in 7146	19,761,119.59
MBIA - CLASS	
ending in 2003	206,609.90
State Cash Management Plan	
ending in 4171	50,001.55
	22,501,007.37
ASSESSMENT TRUST FUND	
PNC Bank	
ending in 9359	26,605.64
ANIMAL CONTROL TRUST FUND	
PNC Bank	
ending in 9316	12,571.67
SWIMMING POOL OPERATING FUND	
PNC Bank	
ending in 9527	334,912.22
SWIMMING POOL CAPITAL FUND	
State Cash Management Plan	
ending in 8171	450,039.05
PNC Bank	
ending in 8039	21,691.70
	471,730.75
PUBLIC ASSISTANCE TRUST I	
PNC Bank	

# CASH RECONCILIATION DECEMBER 31,2011 (cont'd) wwt

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

<b>GENERAL CAPITAL FUND</b>	
<b>PNC Bank</b>	
ending in 9308	9,577,514.96
<b>State Cash Management Plan</b>	
ending in 0171	93,792.29
<b>MBIA - CLASS</b>	
ending in 2004	563,042.44
ending in 2005	4,459,259.59
ending in 2002	317,851.62
ending in 2001	309,185.78
	<b>15,320,646.68</b>
<b>OTHER TRUST FUND</b>	
<b>PNC Bank</b>	
ending in 9332	4,144,333.73
ending in 9447	17,869.21
ending in 9519	1,786,261.22
ending in 9367	19,930.76
ending in 9455	2,813,331.91
ending in 9535	153,179.89
ending in 9463	72,853.94
ending in 9383	1,836.68
<b>Bank of America</b>	
ending in 1565	595,286.68
ending in 1573	170,168.13
ending in 9383	
<b>1st Constitution Bank</b>	
ending in 5706	
<b>Investors Bank</b>	
ending in 3562	4,500,000.00
<b>State Cash Management Plan</b>	
ending in 7171	425,463.57
ending in 1171	124,103.80
ending in 3171	108,731.04
ending in 2171	737,628.95

# MUNICIPALITIES AND COUNTIES

WWT

## FEDERAL AND STATE GRANTS RECEIVABLE

	Balance Jan. 1, 2011	2011 Budget Revenue Realized	Received	Cancelled	Unappropriated Reserves Realized	Balance Dec. 31, 2011
ation Program		4,530.52	4,530.52			
m		46,827.86	46,827.86			
Fund		4,000.00	3,350.00			650.00
		13,176.40			13,176.40	
		4,400.00	3,337.50			1,062.50
esponse H1N1		10,000.00	10,000.00			
r the Disabled		15,000.00	4,206.15			10,793.85
		41,485.44			41,485.44	
m	7,000.00		7,000.00			
sk Force Grant	50,000.00		50,000.00			
	5,000.00		4,675.00	325.00		
esponse H1N1	2,617.00			2,617.00		







**SCHEDULE OF APPROPRIATED RESERVES FOR  
FEDERAL AND STATE GRANTS (cont.)**

WWT

	Balance Jan. 1, 2011	Transferred from 2011 Budget Appropriations		Reserve for Encumbrances	Expended	Cancelled	Balance Dec. 31, 2011
		Budget	Appropriation By 40A:4-87				
	218.16						218.16
	12,658.67						12,658.67
	1,015.00						1,015.00
	1,458.43						1,458.43
	16,257.70						16,257.70
	19,953.98						19,953.98
	102,811.36	64,661.84	74,758.38	2,374.17	115,288.79	20,356.57	108,960.39









# STATE LIBRARY AID

WWT

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

		Debit	Credit
Balance January 1, 2011	80004-01	XXXXXXXXXX	
State Library Aid Received in 2011	80004-02	XXXXXXXXXX	
Expended	80004-09		XXXXXXXXXX
Balance December 31, 2011	80004-10		
		.00	.00

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

		Debit	Credit
Balance January 1, 2011	80004-03	XXXXXXXXXX	
State Library Aid Received in 2011	80004-04	XXXXXXXXXX	
Expended	80004-11		XXXXXXXXXX
Balance December 31, 2011	80004-12		
		.00	.00

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, 2011	80004-05	XXXXXXXXXX	
State Library Aid Received in 2011	80004-06	XXXXXXXXXX	
Expended	80004-13		XXXXXXXXXX
Balance December 31, 2011	80004-14		
		.00	.00

## RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

		Debit	Credit
Balance January 1, 2011	80004-07	XXXXXXXXXX	
State Library Aid Received in 2011	80004-08	XXXXXXXXXX	

## STATEMENT OF GENERAL BUDGET REVENUES 2011 WWT

Source	Budget -01	Realized -02	Excess or Deficit * -03
Surplus Anticipated <span style="float: right;">80101-</span>	4,435,000.00	4,435,000.00	^ .00
Surplus Anticipated with Prior Written Consent of Director of Local Government <span style="float: right;">80102-</span>			.00
Miscellaneous Revenue Anticipated:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Adopted Budget	10,293,645.55	11,912,238.72	1,618,593.17
Added by N.J.S. 40A:4-87: (List on 17a)	74,758.38	74,758.38	.00
Total Miscellaneous Revenue Anticipated <span style="float: right;">80103-</span>	10,368,403.93	11,986,997.10	1,618,593.17
Receipts from Delinquent Taxes <span style="float: right;">80104-</span>	600,000.00	866,070.74	266,070.74
Amount to be Raised by Taxation:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(a) Local Tax for Municipal Purposes <span style="float: right;">80105-</span>	22,011,354.45	XXXXXXXXXX	XXXXXXXXXX
(b) Addition to Local District School Tax <span style="float: right;">80106-</span>		XXXXXXXXXX	XXXXXXXXXX
Total Amount to be Raised by Taxation <span style="float: right;">80107-</span>	22,011,354.45	23,991,721.60	^ 1,980,367.15
	37,414,758.38	^ 41,279,789.44	3,865,031.06

## ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) <span style="float: right;">80108-00</span>	XXXXXXXXXX	143,794,115.70
Amount to be Raised by Taxation	XXXXXXXXXX	XXXXXXXXXX
Local District School Tax <span style="float: right;">80109-00</span>	.00	XXXXXXXXXX
Regional School Tax <span style="float: right;">80119-00</span>	85,131,520.36	XXXXXXXXXX
Regional High School Tax <span style="float: right;">80110-00</span>	.00	XXXXXXXXXX
County Taxes <span style="float: right;">80111-00</span>	34,339,105.65	XXXXXXXXXX
Due County for Added and Omitted Taxes <span style="float: right;">80112-00</span>	361,857.55	XXXXXXXXXX
Special District Taxes <span style="float: right;">80113-00</span>	.00	XXXXXXXXXX
Municipal Open Space Tax <span style="float: right;">80120-00</span>	1,790,795.10	XXXXXXXXXX
Reserve for Uncollected Taxes <span style="float: right;">80114-00</span>	XXXXXXXXXX	1,820,884.56
Deficit in Required Collection of Current Taxes (or) <span style="float: right;">80115-00</span>	XXXXXXXXXX	.00
Balance for Support of Municipal Budget (or) <span style="float: right;">80116-00</span>	23,991,721.60	XXXXXXXXXX
*Excess Non-Budget Revenue (See footnote) <span style="float: right;">80117-00</span>		XXXXXXXXXX
*Deficit Non-Budget Revenue (See footnote) <span style="float: right;">80118-00</span>	XXXXXXXXXX	
*These items are applicable only when there is no "Amount to be Raised by Taxation"	145,615,000.26	145,615,000.26



**STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2011**

**WWT**

2011 Budget as Adopted	80012-01	37,340,000.00
2011 Budget - Added by N.J.S. 40A:4-87	80012-02	74,758.38
Appropriated for 2011 (Budget Statement Item 9)	80012-03	37,414,758.38
Appropriated for 2011 by Emergency Appropriation (Budget Statement Item 9)	80012-04	
Total General Appropriations (Budget Statement Item 9)	80012-05	37,414,758.38
Add: Overexpenditures (see footnote)	80012-06	
<b>Total Appropriations and Overexpenditures</b>	<b>80012-07</b>	<b>37,414,758.38</b>
<b>Deduct Expenditures:</b>		
Paid or Charged [Budget Statement Item (L)]	80012-08	34,378,557.98
Paid or Charged - Reserve for Uncollected Taxes	80012-09	1,820,884.56
Reserved	80012-10	1,215,315.32
<b>Total Expenditures</b>	<b>80012-11</b>	<b>37,414,757.86</b>
<b>Unexpended Balances Cancelled (see footnote)</b>	<b>80012-12</b>	<b>.52</b>

**Footnotes - Re: Overexpenditures**

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

**Re: Unexpended Balances Cancelled:**

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 Cancelled".

**SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES**

**(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)**

2011 Authorizations		
N.J.S. 40A:4-46 (After adoption of Budget)		
N.J.S. 40A:4-20 (Prior to adoption of Budget)		
<b>Total Authorizations</b>	<i>N</i>	<i>A</i> .00
<b>Deduct Expenditures:</b>		
Paid or Charged		
Reserved		
<b>Total Expenditures</b>		.00

# RESULTS OF 2011 OPERATIONS

WWT

## CURRENT FUND

	Debit	Credit
Excess of Anticipated Revenues:	XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated           80013-01	XXXXXXXXXX	1,618,593.17
Delinquent Tax Collections                   80013-02	XXXXXXXXXX	266,070.74
	XXXXXXXXXX	
Required Collection of Current Taxes       80013-03	XXXXXXXXXX	1,980,367.15
Unexpended Balances of 2011 Budget Appropriations 80013-04	XXXXXXXXXX	.52
Miscellaneous Revenue Not Anticipated       81113-	XXXXXXXXXX	1,653,622.34
Miscellaneous Revenue Not Anticipated:	XXXXXXXXXX	XXXXXXXXXX
Proceeds of Sale of Foreclosed Property (Sheet 27) 81114-	XXXXXXXXXX	.00
Payments in Lieu of Taxes on Real Property 81120-	XXXXXXXXXX	
Sale of Municipal Assets	XXXXXXXXXX	
Unexpended Balances of 2010 Appropriation Reserves 80013-05	XXXXXXXXXX	261,518.69
Prior Years Interfunds Returned in 2011     80013-06	XXXXXXXXXX	69,534.45
Grant Balances Cancelled	XXXXXXXXXX	38,360.56
Reserve for Receivable - Special Duty	XXXXXXXXXX	25,141.49
Tax Overpayments Cancelled	XXXXXXXXXX	3,061.06
	XXXXXXXXXX	
	XXXXXXXXXX	
Deferred School Tax Revenue: (See School Taxes, Sheets 13&14)	XXXXXXXXXX	XXXXXXXXXX
Balance January 1, 2011                   80013-07	.00	XXXXXXXXXX
Balance December 31, 2011               80013-08	XXXXXXXXXX	.00
Deficit in Anticipated Revenues:	XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated       80013-09	.00	XXXXXXXXXX
Delinquent Tax Collections               80013-10	.00	XXXXXXXXXX
		XXXXXXXXXX
Required Collection of Current Taxes       80013-11	.00	XXXXXXXXXX
Interfund Advances Originating in 2011     80013-12		XXXXXXXXXX
Cancel Special Duty Receivable	382.40	XXXXXXXXXX
Refund of Prior Year Revenue	3,416.00	XXXXXXXXXX
Prior Year Senior Deductions Disallowed	500.00	XXXXXXXXXX
Reserve for Sale of Municipal Assets	1,250,101.00	XXXXXXXXXX









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

	Debit	Credit
1. Balance January 1, 2011	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	94.97	XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	
2. Sr. Citizens Deductions Per Tax Billings	5,750.00	* XXXXXXXXXXXX
3. Veterans Deductions Per Tax Billings	86,250.00	* XXXXXXXXXXXX
4. Sr. Citizens Deductions Allowed By Tax Collector	750.00	XXXXXXXXXX
5. Veterans Deductions Allowed by Tax Collector	750.00	* XXXXXXXXXXXX
6. Prior Year Deductions Allowed by Tax Collector	1,250.00	XXXXXXXXXX
7. Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXXXXX	3,250.00
8. Sr. Citizens Deductions Disallowed By Tax Collector 2010 Taxes	XXXXXXXXXX	500.00
9. Received in Cash from State	XXXXXXXXXX	93,250.00
10. Veterans Deductions Disallowed	XXXXXXXXXX	750.00
11.	XXXXXXXXXX	
12. Balance December 31, 2011	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	.00
Due To State of New Jersey	2,905.03	* XXXXXXXXXXXX
	<b>97,750.00</b>	<b>97,750.00</b>

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

Line 2	5,750.00
Line 3	86,250.00
Line 4 & 5	1,500.00
Sub-Total	93,500.00
Less: Line 7 & 10	4,000.00
To Item 10, Sheet 22	<b>89,500.00</b>

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

		Debit	Credit
Balance January 1, 2011		XXXXXXXXXX	4,399,549.12
Taxes Pending Appeals	4,399,549.12	XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals		XXXXXXXXXX	XXXXXXXXXX
Contested Amount of 2011 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)		XXXXXXXXXX XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending State Appeals		XXXXXXXXXX	
		XXXXXXXXXX	
Cash Paid to Appellants (Including 5% Interest from Date of Payment)			XXXXXXXXXX
Closed to Results of Operations (Portion of Appeal won by Municipality, including Interest)		XXXXXXXXXX	XXXXXXXXXX XXXXXXXXXX
			XXXXXXXXXX
Balance December 31, 2011		4,399,549.12	XXXXXXXXXX
Taxes Pending Appeals*	4,399,549.12	XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals		XXXXXXXXXX	XXXXXXXXXX
		4,399,549.12	4,399,549.12

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

Peter M. Carr, CR  
 Signature of Tax Collector

T- 1283  
 License Number

February 10, 2012  
 Date

# ACCELERATED TAX SALE - CHAPTER 99

## Calculation to Utilize Proceeds in Current Budget as Deduction to Reserve for Uncollected Taxes Appropriation

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

A. Reserve for Uncollected Taxes (Sheet 25, Item 12) \$ \_\_\_\_\_

B. Reserve for Uncollected Taxes Exclusion:  
Outstanding Balance of Delinquent Taxes  
(Sheet 26, Item 14A) times Percent of  
Collection (Item 16) \$ \_\_\_\_\_

C. TIMES: % of increase of Amount to be  
Raised by Taxes over Prior Year 0.00%  
[[ (2012 Estimated Total Levy - 2011 Total Levy) / 2011 Total Levy]

D. Reserve for Uncollected Taxes Exclusion Amount  
[( B \* C ) + B ] \$ \_\_\_\_\_

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

### 2012 Reserve for Uncollected Taxes Appropriation Calculation (Actual)

1. Subtotal General Appropriations (Item 8(L) Budget Sheet 29) \$ \_\_\_\_\_

2. Taxes not Included in the Budget (AFS 25, Items 2 thru 7) \$ \_\_\_\_\_

Total \$ \_\_\_\_\_

3. Less: Anticipated Revenues (Item 5, Budget Sheet 11) \$ \_\_\_\_\_

4. Cash Required \$ \_\_\_\_\_

## SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS WWT

		Debit	Credit
1. Balance January 1, 2011		891,844.96	XXXXXXXXXX
A. Taxes	83102-00	837,607.94	XXXXXXXXXX
B. Tax Title Liens	83103-00	54,237.02	XXXXXXXXXX
2. Cancelled:			XXXXXXXXXX
A. Taxes	83105-00		1,538.21
B. Tax Title Liens	83106-00		
3. Transferred to Foreclosed Tax Title Liens:			XXXXXXXXXX
A. Taxes	83108-00		
B. Tax Title Liens	83109-00		
4. Added Taxes	83110-00	500.00	XXXXXXXXXX
5. Added Tax Title Liens	83111-00		XXXXXXXXXX
6. Adjustment between Taxes (Other than current year)			XXXXXXXXXX
and Tax Title Liens:			XXXXXXXXXX
A. Taxes - Transfers to Tax Title Liens <sup>(1)</sup>	83104-00		
B. Tax Title Liens - Transfers from Taxes <sup>(1)</sup>	83107-00	.00	XXXXXXXXXX
7. Balance Before Cash Payments			890,806.75
8. Totals		892,344.96	892,344.96
9. Balance Brought Down		890,806.75	XXXXXXXXXX
10. Collected:			866,070.74
A. Taxes	83116-00	836,569.73	XXXXXXXXXX
B. Tax Title Liens	83117-00	29,501.01	XXXXXXXXXX
11. Interest and Costs - 2011 Tax Sale	83118-00		XXXXXXXXXX
12. 2011 Taxes Transferred to Liens	83119-00	7,033.61	XXXXXXXXXX
13. 2011 Taxes	83123-00	964,751.70	XXXXXXXXXX
14. Balance December 31, 2011			996,521.32
A. Taxes	83121-00	964,751.70	XXXXXXXXXX
B. Tax Title Liens	83122-00	31,769.62	XXXXXXXXXX
15. Totals		1,862,592.06	1,862,592.06

16. Percentage of Cash Collections to Adjusted Amount

Outstanding (Item #10 divided by Item #9) is:

97.22%
--------

17. Item #14 multiplied by percentage shown above is:

968,849.82	83125-00
------------	----------

and represents the maximum amount that may be anticipated in 2012.

(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)**

WWT

		Debit	Credit
1. Balance January 1, 2011	84101-00		XXXXXXXXXX
2. Foreclosed or Deeded in 2011		XXXXXXXXXX	XXXXXXXXXX
3. Tax Title Liens	84103-00	.00	XXXXXXXXXX
4. Taxes Receivable	84104-00	.00	XXXXXXXXXX
5A.	84102-00		XXXXXXXXXX
5B.	84105-00	XXXXXXXXXX	
6. Adjustment to Assessed Valuation	84106-00		XXXXXXXXXX
7. Adjustment to Assessed Valuation	84107-00	XXXXXXXXXX	
8. Sales		XXXXXXXXXX	XXXXXXXXXX
9. Cash *	84109-00	XXXXXXXXXX	
10. Contract	84110-00	XXXXXXXXXX	
11. Mortgage	84111-00	XXXXXXXXXX	
12. Loss on Sales	84112-00	XXXXXXXXXX	
13. Gain on Sales	84113-00		XXXXXXXXXX
14. Balance December 31, 2011	84114-00	XXXXXXXXXX	.00
		.00	.00

**CONTRACT SALES**

		Debit	Credit
15. Balance January 1, 2011	84115-00		XXXXXXXXXX
16. 2011 Sales from Foreclosed Property	84116-00		XXXXXXXXXX
17. Collected*	84117-00	XXXXXXXXXX	
18.	84118-00	XXXXXXXXXX	
19. Balance December 31, 2011	84119-00	XXXXXXXXXX	.00
		.00	.00

**MORTGAGE SALES**

		Debit	Credit
20. Balance January 1, 2011	84120-00		XXXXXXXXXX
21. 2011 Sales from Foreclosed Property	84121-00		XXXXXXXXXX
22. Collected*	84122-00	XXXXXXXXXX	
23.	84123-00	XXXXXXXXXX	
24. Balance December 31, 2011	84124-00	XXXXXXXXXX	.00
		.00	.00

# DEFERRED CHARGES

WWT

-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.)

	Amount Dec. 31, 2010 Per Audit Report	Amount in 2011 Budget	Amount Resulting from 2011	Balance as at Dec. 31, 2011
1. <u>Caused By</u> Emergency Authorization - Municipal*				
2. Emergency Authorizations - Schools				
3. _____				
4. _____				
5. _____				
6. _____				
7. _____				
8. _____				
9. _____				
10. _____				

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

*N A*

### 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	Amount
1.	_____	_____	_____
2.	_____	_____	_____
3.	_____	_____	_____
4.	_____	_____	_____
5.	_____	_____	_____

### JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

	In favor of	On Account of	Date Entered	Amount	Appropriated for in Budget of Year 2012
1.	_____	_____	_____	_____	_____
2.	_____	_____	_____	_____	_____
3.	_____	_____	_____	_____	_____





**SCHEDULE OF BONDS ISSUED AND OUTSTANDING WWT  
AND 2012 DEBT SERVICE FOR BONDS  
MUNICIPAL GENERAL CAPITAL BONDS**

		Debit	Credit	2012 Debt Service
Outstanding, January 1, 2011	80033-01	XXXXXXXXXX	33,620,000.00	
Issued	80033-02	XXXXXXXXXX	6,120,000.00	
Paid	80033-03	3,900,000.00	XXXXXXXXXX	
Outstanding, December 31, 2011	80033-04	35,840,000.00	XXXXXXXXXX	
		39,740,000.00	39,740,000.00	
2012 Bond Maturities - General Capital Bonds			80033-05	4,070,000.00
2012 Interest on Bonds*		80033-06	1,293,286.25	

**ASSESSMENT SERIAL BONDS**

		Debit	Credit	2012 Debt Service
Outstanding, January 1, 2011	80033-07	XXXXXXXXXX	1,275,000.00	
Issued	80033-08	XXXXXXXXXX		
Paid	80033-09	150,000.00	XXXXXXXXXX	
Outstanding, December 31, 2011	80033-10	1,125,000.00	XXXXXXXXXX	
		1,275,000.00	1,275,000.00	
2012 Bond Maturities - Assessment Bonds			80033-11	150,000.00
2012 Interest on Bonds*		80033-12	41,312.50	
Total "Interest on Bonds - Debt Service" (*Items) (Sheets 31 and 31-1)			80033-13	1,500,148.75

**LIST OF BONDS ISSUED DURING 2011**

Purpose	2012 Maturity	Amount Issued	Date of Issue	Interest Rate
General Improvements	300,000.00	6,100,000.00	11/15/2011	2.0% to 2.5%
Refunding Bonds	10,000.00	20,000.00	11/15/2011	2.0% to 4.0%





**SCHEDULE OF LOANS ISSUED AND OUTSTANDING WWT  
AND 2012 DEBT SERVICE FOR LOANS  
OPEN SPACE - GREEN TRUST LOAN**

		Debit	Credit	2012 Debt Service
Outstanding, January 1, 2011	80033-01	XXXXXXXXXX	1,093,732.99	
Issued	80033-02	XXXXXXXXXX		
Paid	80033-03	58,633.37	XXXXXXXXXX	
Outstanding, December 31, 2011	80033-04	1,035,099.62	XXXXXXXXXX	
		1,093,732.99	1,093,732.99	
2012 Loan Maturities			80033-05	59,811.89
2012 Interest on Loans			80033-06	20,404.43
<b>Total 2012 Debt Service for Open Space - Green Trust Loan</b>			<b>80033-13</b>	<b>80,216.32</b>

**LIST OF LOANS ISSUED DURING 2011**

Purpose	2012 Maturity	Amount Issued	Date of Issue	Interest Rate
		N A		





**SCHEDULE OF BONDS ISSUED AND OUTSTANDING WWT  
AND 2012 DEBT SERVICE FOR BONDS  
TYPE I SCHOOL TERM BONDS**

		Debit	Credit	2012 Debt Service
Outstanding, January 1, 2011	80034-01	XXXXXXXXXX		
Paid	80034-02		XXXXXXXXXX	
Outstanding, December 31, 2011	80034-03	.00	XXXXXXXXXX	
		.00	.00	
2012 Bond Maturities - Term Bonds			80034-04	
2012 Interest on Bonds*		80034-05		

**TYPE I SCHOOL SERIAL BOND**

		Debit	Credit	2012 Debt Service
Outstanding, January 1, 2011	80034-06	XXXXXXXXXX		
Issued	80034-07	XXXXXXXXXX		
Paid	80034-08		XXXXXXXXXX	
Outstanding, December 31, 2011	80034-09	.00	XXXXXXXXXX	
		.00	.00	
2012 Bond Maturities - Serial Bonds		<i>N A</i>	80034-11	
2012 Interest on Bonds*		80034-10		
Total "Interest on Bonds - Type I School Debt Service" (*Items)			80034-12	.00

**LIST OF BONDS ISSUED DURING 2011**

Purpose	2012 Maturity	Amount Issued	Date of Issue	Interest Rate
Total 80035-	.00	.00		

**2012 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY**

	Outstanding Dec. 31, 2011	2012 Interest Requirement
1. Emergency Notes	80036-	







**TOWNSHIP OF WEST WINDSOR - COUNTY OF MERCER**

**GENERAL CAPITAL FUND**

Sheet 35

**SCHEDULE OF IMPROVEMENT AUTHORIZATIONS**

Sheet 1 of 5

Improvement Description	Ordinance Date	Amount	Balance Dec. 31, 2010		2011 Authorizations	Decreases	Balance Dec. 31, 2011	
			Funded	Unfunded			Funded	Unfunded
Other Projects	6/02/1986	\$ 300,000.00	\$	\$	\$	\$	\$	\$
	11/16/1987	400,000.00						
	11/03/1988	400,000.00						
	4/30/1990	400,000.00						
ing of Sewer Lines	9/16/1991	50,000.00	4,172.50				4,172.50	
	3/20/1995	10,000.00						
ements and Renovations to Meeting Room A	12/15/1997	10,000.00	9,768.28				9,768.28	
ements to Historic Zaitz/Schenck Farmstead	4/29/1996	174,150.00	7,430.11				7,430.11	
	9/16/1996	5,633.29						
	11/12/1998	7,799.94						
	9/07/1999	15,166.55						
	8/21/2000	13,866.56	572.80		572.80			
ucture Improvements to Various Developments	11/25/1996	100,000.00	55,910.43				55,910.43	
inster Estates Drainage Improvements	11/12/1998	10,000.00	10,000.00				10,000.00	
ition of Emergency Services Equipment and								
icles	1/11/1999	140,805.00	35,008.28				35,008.28	
ction of a Sewer Extension for the Grover's								
Estates Development	9/07/1999	403,830.00	24,190.14				24,190.14	
itions to Municipal Complex	9/07/1999	158,760.00	6,527.38				6,527.38	
ition of Land for Fire House	9/07/1999	2,296,875.00						
	5/29/2001	808,500.00	8,900.00				8,900.00	
itions to Municipal Complex	8/21/2000	85,785.00	19,558.29				19,558.29	
s Road Projects	8/21/2000	686,690.00	8,660.76		8,660.76			
unity Development - Signs, Landscaping and								
P Planting	8/21/2000	60,120.00	388.75				388.75	
ements to Schenck Farm	8/21/2000	111,250.00	4,344.23		1,344.23		3,000.00	
ction of Princeton Junction Firehouse	8/21/2000	2,519,000.00						
	10/22/2001	300,000.00	12,481.03	29,386.52			12,001.33	29,386.52
Meadow Road	8/21/2000	1,900,000.00	231.79				231.79	
unity Development Projects	12/17/2001	146,475.00	6,342.53				6,193.13	
pal Facility Improvements	9/22/2003	355,950.00	26,392.50		149.40		26,392.50	
s Park Improvements	9/22/2003	318,045.00	13,115.00				13,115.00	
s Road and Dredging Projects	9/22/2003	933,870.00	3,554.67		3,554.67			
enance of Public Open Space	12/15/2003	250,000.00						
	6/28/2004	200,000.00						
	8/01/2005	200,000.00						
	8/14/2006	200,000.00	331.45				331.45	
ements to Various Municipal Facilities	6/28/2004	149,415.00	143,415.00				143,415.00	
ition of Public Works Equipment	6/28/2004	550,095.00	49,662.00		46,500.00		3,162.00	
s Engineering and Road Projects	6/28/2004	1,619,100.00	5,171.83				5,171.83	
unity Development Projects	6/28/2004	160,545.00	255.00		255.00			
ement of an Ambulance	6/28/2004	151,410.00	12,892.07		1,028.50		11,863.57	

TOWNSHIP OF WEST WINDSOR - COUNTY OF MERCER

GENERAL CAPITAL FUND

Sheet 35

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Sheet 2 of 5

Improvement Description	Ordinance Date	Amount	Balance Dec. 31, 2010		2011 Authorizations	Decreases	Balance Dec. 31, 2011	
			Funded	Unfunded			Funded	Unfunded
Improvements (Continued):								
Installation of Police Equipment	6/28/2004	\$ 143,115.00	\$ 4,911.53	\$			\$ 4,911.53	\$
Installation of Police Equipment	11/08/2004	126,000.00	17,850.00				17,850.00	
Installation of Police Equipment	8/01/2005	200,000.00	595.00				595.00	
Installation of Police Equipment	8/15/2005	858,165.00	16,437.74				16,437.74	
Installation of Police Equipment	8/15/2005	1,191,330.00	2,253.85					
Installation of Police Equipment	8/15/2005	95,865.00	943.00			2,253.85		
Installation of Police Equipment	8/15/2005	119,595.00	2,528.72				943.00	
Installation of Police Equipment	8/14/2006	148,785.00	3,593.74				2,528.72	
Installation of Police Equipment	8/14/2006	215,985.00	15,064.50				3,593.74	
Installation of Police Equipment	8/14/2006	2,251,515.00	9,556.41				12,619.94	
Installation of Police Equipment	8/14/2006	479,535.00	123,383.52				1,270.15	
Installation of Police Equipment	5/14/2007	173,670.00	114,442.42				2,571.69	
Installation of Police Equipment	5/14/2007	85,785.00	74,175.03				72,988.58	
Installation of Police Equipment	5/14/2007	154,455.00	111,305.00				74,175.03	
Installation of Police Equipment	5/14/2007	383,250.00	234,400.00				111,305.00	
Installation of Police Equipment	5/14/2007	1,062,390.00	424,168.84	47,500.00				
Installation of Police Equipment	5/14/2007	126,210.00	1,443.00					37,465.96
Installation of Police Equipment	5/14/2007	22,155.00	3,464.60				1,443.00	
Installation of Police Equipment	5/14/2007	782,460.00	487,793.76				3,464.60	
Installation of Police Equipment	5/14/2007	302,820.00	136,194.69				77,728.26	
Installation of Police Equipment	5/14/2007	100,905.00	5.55				136,194.69	
Installation of Police Equipment	5/14/2007	464,415.00	39,969.70				5.55	
Installation of Police Equipment	5/14/2007	60,585.00	23,574.50				33,147.95	
Installation of Police Equipment	5/14/2007	25,200.00	21,301.24				23,574.50	
Installation of Police Equipment	6/04/2007	200,000.00	20,813.34				21,301.24	
Installation of Police Equipment	12/17/2007	200,000.00	1,036.25					
Installation of Police Equipment	6/23/2008	154,350.00	6,949.40				1,036.25	
Installation of Police Equipment	6/23/2008	287,700.00	109,875.00				153,949.40	
Installation of Police Equipment	6/23/2008	284,050.00	15,658.90				109,875.00	
Installation of Police Equipment	6/23/2008	200,000.00	113,643.75				1,009.64	
Installation of Police Equipment	6/23/2008	50,400.00	50,000.00					
Installation of Police Equipment	6/23/2008	757,050.00	3,900.00				3,900.00	
Installation of Police Equipment	6/23/2008	25,200.00	7,302.08				2,052.08	
Installation of Police Equipment	6/23/2008	334,450.00	178,740.06				15.88	
Installation of Police Equipment	6/23/2008	200,000.00		200,000.00				
Installation of Police Equipment	6/23/2008	183,750.00	116,203.40					
Installation of Police Equipment	6/23/2008	20,160.00					41,375.45	
Installation of Police Equipment	6/23/2008	883,050.00	520,592.39				422,480.75	
Installation of Police Equipment	6/23/2008	75,600.00	10,594.62				10,594.62	
Installation of Police Equipment	6/23/2008			75,750.00				75,750.00

**TOWNSHIP OF WEST WINDSOR - COUNTY OF MERCER**

**GENERAL CAPITAL FUND**

Sheet 35

**SCHEDULE OF IMPROVEMENT AUTHORIZATIONS**

Sheet 3 of 5

Ordinance Date	Improvement Description	Amount	Balance Dec. 31, 2010		2011 Authorizations	Decreases	Balance Dec. 31, 2011	
			Funded	Unfunded			Funded	Unfunded
6/23/2008	Improvements (Continued):	\$ 50,400.00	\$ 2,400.00	\$ 48,000.00	\$	\$	\$ 2,400.00	\$ 48,000.00
6/23/2008	Position of Senior Transportation Bus Center Building Landscaping	9,030.00	2,000.00				2,000.00	
6/23/2008	Position of Emergency Services Equipment	152,250.00	21,523.89			704.00	20,819.89	
6/23/2008	Position of Emergency Services Vehicle	908,250.00	81,153.03			15,276.20	65,876.83	
6/23/2008	Position of Police Computer Equipment	43,890.00	1,455.67			947.11	508.56	
6/23/2008	Position of Police Equipment	38,325.00	9,300.04			9,300.04		
6/23/2008	Improvements to Police and Court Building	25,200.00	1,200.00	24,000.00			1,200.00	24,000.00
6/23/2008	Position of Public Works Office Equipment	5,040.00	1,000.00	1,000.00				1,000.00
10/06/2008	WATER SEWER SYSTEM IMPROVEMENTS	6,072,621.22	1,462,257.19			196,877.70	1,265,379.49	
9/21/2009	Position of Office and Computer Equipment	151,410.00	30,443.93			12,670.50	17,773.43	
9/21/2009	Improvement to Municipal Facilities	126,000.00	122,247.50			15,900.00	106,347.50	
9/21/2009	Position of Four-Wheel Drive Vehicle	28,245.00	1,592.60				1,592.60	
9/21/2009	Improvements to Police and Court Building	125,000.00		125,000.00		125,000.00		
9/21/2009	Improvements to Police and Court Building	304,030.00	282,987.76			92,210.52	190,777.24	
9/21/2009	Improvements to Police and Court Building	50,400.00	47,730.00				47,730.00	
9/21/2009	Improvements to Police and Court Building	252,420.00	73,373.59			11,686.65	61,686.94	
9/21/2009	Improvements to Police and Court Building	757,050.00	713,432.53			596,649.03	116,783.50	
9/21/2009	Water Regulation Program	25,200.00		20,966.46		8,466.62	12,499.84	
9/21/2009	Safety Improvements - Grant	45,000.00		45,000.00				45,000.00
9/21/2009	Safety Improvements - Grant	175,000.00		175,000.00				130,000.00
9/21/2009	Safety Improvements	229,295.00	178,577.73			45,000.00	101,785.67	
9/21/2009	Improvements to the Schenck Farm Homestead	363,300.00	271,277.47			76,792.06	228,855.07	
9/21/2009	Tree Planting Program	25,200.00	5,000.00			42,422.40		
9/21/2009	Improvements to Mobile Stage and Electronic Sign	150,600.00	51,962.00			5,000.00		
9/21/2009	Improvements to Parks	580,545.00	580,545.00			49,402.00	2,560.00	
9/21/2009	Position of Senior Transportation Bus	15,120.00	720.00	14,400.00		290,925.22	289,619.78	
9/21/2009	Position of Emergency Services Equipment	221,025.00	131,858.63				720.00	14,400.00
9/21/2009	Position of Police Computer Equipment	69,090.00	59,897.44			31,955.28	99,903.35	
9/21/2009	Position of Police Equipment	49,455.00	48,769.78			49,842.90	10,054.54	
9/21/2009	Improvements to Police and Court Building	25,200.00	1,200.00	24,000.00		833.56	47,936.22	
9/21/2009	Position of Public Works Equipment	90,300.00	6,127.77				1,200.00	24,000.00
9/21/2009	Position of Public Works Vehicles	408,870.00	115,898.00			820.37	6,127.77	
9/21/2009	WATER SEWER SYSTEM IMPROVEMENTS	297,780.00	238,854.12			4,900.00	233,954.12	
9/21/2009	Improvements to Police and Court Building	6,090.00	4,052.89				4,052.89	
9/21/2009	Improvements to Police and Court Building	95,000.00	89,006.44			4,771.20	84,235.24	
9/21/2009	Improvements to Police and Court Building	150,000.00	149,495.17			15,093.00	134,402.17	
9/21/2009	Improvements to Police and Court Building	210,000.00	177,098.46			10,278.35	166,820.11	
3/01/2010	Land Maintenance	200,000.00	82,209.50			79,626.19	2,583.31	
9/20/2010	Improvements to Police and Court Building	140,280.00	6,680.00	133,600.00		1,280.00	5,400.00	133,600.00
9/20/2010	Improvements to Municipal Facilities	85,785.00	4,085.00	81,700.00		785.00	3,300.00	81,700.00

**TOWNSHIP OF WEST WINDSOR - COUNTY OF MERCER**

**GENERAL CAPITAL FUND**

Sheet 35

**SCHEDULE OF IMPROVEMENT AUTHORIZATIONS**

Sheet 4 of 5

Improvement Description	Ordinance Date	Amount	Balance Dec. 31, 2010		2011 Authorizations	Decreases	Balance Dec. 31, 2011	
			Funded	Unfunded			Funded	Unfunded
Improvements (Continued):								
Vehicle and Pedestrian Improvements	9/20/2010	\$ 454,335.00	\$	\$ 432,646.67	\$	\$ 61,238.92	\$ 371,407.75	\$ 56,250.00
Emergency Road and Drainage Improvements	9/20/2010	50,400.00	2,000.00	48,000.00			50,000.00	5,200.00
Highway Road Improvement Program	9/20/2010	757,050.00	36,050.00	721,000.00		9,988.46	747,061.54	
Emergency Safety Improvements	9/20/2010	1,798,350.00	96,350.00	1,702,000.00		76,761.23	1,721,588.77	
Emergency Safety Improvements - Grant	9/20/2010	225,000.00		225,000.00		162,606.40	6,143.60	
Emergency Steering Plotter Replacement	9/20/2010	25,200.00		5,319.00		110.00	9.00	
Emergency Tree Planting Program	9/20/2010	20,160.00	960.00	19,200.00		20,160.00		
Emergency Improvements to Parks	9/20/2010	277,200.00	13,200.00	264,000.00			277,200.00	
Emergency Position of Emergency Services Equipment	9/20/2010	99,750.00	4,750.00	95,000.00		750.00	99,000.00	
Emergency Position of Emergency Services Vehicle	9/20/2010	45,360.00	2,160.00	43,200.00		43,270.75	89.25	2,000.00
Emergency Position of Police Computer Equipment	9/20/2010	43,890.00	2,090.00	41,800.00		2,606.90	41,283.10	
Emergency Position of Police Equipment	9/20/2010	38,325.00	1,825.00	36,500.00		325.00	38,000.00	
Emergency Improvements to Police and Court Building	9/20/2010	25,200.00	1,200.00	24,000.00		200.00	1,000.00	24,000.00
Emergency Position of Animal Control Vehicle	9/20/2010	30,240.00	1,440.00	28,800.00			1,440.00	28,800.00
Emergency Position of Public Works Equipment	9/20/2010	166,530.00	7,930.00	158,600.00		163,096.00	34.00	3,400.00
Emergency Position of Public Works Vehicles	9/20/2010	166,530.00	7,930.00	158,600.00		152,713.00	17.00	13,800.00
Emergency Dry Sewer and Public Works Complex								
Emergency Improvements	9/20/2010	272,580.00	12,980.00	259,600.00		20,220.00	252,360.00	
Emergency New Road Improvements	9/20/2010	878,635.44	873,985.44				873,985.44	
Emergency Lyle Road Improvements	9/20/2010	274,820.99	274,820.99				32,720.64	
Emergency Under Road Improvements	9/20/2010	13,925.35	13,925.35			242,100.35	9,948.85	
Emergency Land Maintenance	3/07/2011	380,000.00			380,000.00	115,333.76	264,666.24	
Emergency Under Road, Meadow Road, North Post Road	4/25/2011	1,157,420.40			1,157,420.40	65,922.93	1,091,497.47	
Emergency Vaughn Drive Improvements								
Emergency E E Drive, Penn Lyle Road and Post Road	4/25/2011	164,228.84			164,228.84		164,228.84	
Emergency Improvements								
Emergency on Hightstown Road, Old Trenton Road,								
Emergency onburg Road, Rabbit Hill Road and Southfield								
Emergency Road Improvements	4/25/2011	626,051.03			626,051.03		626,051.03	
Emergency Improvement to Office and Computer Equipment	8/01/2011	25,200.00		25,200.00	25,200.00		1,200.00	24,000.00
Emergency Improvement to Municipal Facilities	8/01/2011	50,400.00		50,400.00	50,400.00		2,400.00	48,000.00
Emergency Vehicle and Pedestrian Improvements	8/01/2011	373,590.00		373,590.00	373,590.00		17,790.00	355,800.00
Emergency Emergency Road and Drainage Improvements	8/01/2011	50,400.00		50,400.00	50,400.00		2,400.00	48,000.00
Emergency Road Improvement Program	8/01/2011	757,050.00		757,050.00	757,050.00		757,050.00	
Emergency Safety Improvements	8/01/2011	834,515.00		834,515.00	834,515.00		387,115.00	447,400.00
Emergency Safety Improvements - Grant	8/01/2011	220,000.00		220,000.00	220,000.00		220,000.00	
Emergency Tree Planting Program	8/01/2011	20,160.00		20,160.00	20,160.00		20,160.00	
Emergency Improvements to Parks	8/01/2011	25,200.00		25,200.00	25,200.00		1,200.00	24,000.00
Emergency Position of Emergency Services Equipment	8/01/2011	100,800.00		100,800.00	100,800.00		100,800.00	
Emergency Position of Emergency Services Vehicle	8/01/2011	222,075.00		222,075.00	222,075.00		222,075.00	
Emergency Position of Police Computer Equipment	8/01/2011	80,220.00		80,220.00	80,220.00		3,820.00	76,400.00
Emergency Position of Police Equipment	8/01/2011	49,455.00		49,455.00	49,455.00		2,355.00	47,100.00





**GENERAL CAPITAL FUND**  
**SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS**

WWT

		Debit	Credit
Balance January 1, 2011	80030-01	XXXXXXXXXX	
Received from 2011 Budget Appropriation *	80030-02	XXXXXXXXXX	
Received from 2011 Emergency Appropriation *	80030-03	XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations	80030-04		XXXXXXXXXX
			XXXXXXXXXX
Balance December 31, 2011	80030-05	.00	XXXXXXXXXX
		.00	.00

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

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

**GENERAL CAPITAL FUND ONLY**

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided By Ordinance	Amount of Down Payment in Budget of 2011 or Prior Years
General Capital:				
2011-06	380,000.00		380,000.00	
2011-08	1,947,700.27		1,947,700.27	
2011-14	3,452,925.00	3,288,500.00	164,425.00	
<b>Total</b>	5,780,625.27	3,288,500.00	2,492,125.27	.00

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

**GENERAL CAPITAL FUND**  
**STATEMENT OF CAPITAL SURPLUS**  
**YEAR - 2011**

WWT

		Debit	Credit
Balance January 1, 2011	80029-01	XXXXXXXXXX	766,826.62
Premium on Sale of Bonds		XXXXXXXXXX	58,236.00
Funded Improvement Authorizations Cancelled		XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations	80029-02		XXXXXXXXXX
Appropriated to 2011 Budget Revenue	80029-03	418,625.00	XXXXXXXXXX
Balance December 31, 2011	80029-04	406,437.62	XXXXXXXXXX
		825,062.62	825,062.62

**BONDS ISSUED WITH A COVENANT OR COVENANTS**

1. Amount of Serial Bonds Issued Under Provisions of Chapter 233, P.L. 1944, Chapter 268, P.L. 1944, Chapter 428, P.L. 1943 or Chapter 77, Article VI-A, P.L. 1935, with Covenant or Covenants; Outstanding December 31, 2011 \_\_\_\_\_
2. Amount of Cash in Special Trust Fund as of December 31, 2011 (Note A) \_\_\_\_\_
3. Amount of Bonds Issued Under Item 1 Maturing in 2012 \_\_\_\_\_
4. Amount of Interest on Bonds with a Covenant - 2012 Requirement N A \_\_\_\_\_
5. Total of 3 and 4 - Gross Appropriation \_\_\_\_\_
6. Less Amount of Special Trust Fund to be Used \_\_\_\_\_
7. Net Appropriation Required \_\_\_\_\_

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

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

Item 5 must be shown as an item of appropriation, short extended, with Item 6 shown directly following as a deduction and with the amount of Item 7 extended into the 2011 appropriation column.

MUNICIPALITIES ONLY

WWT

**IMPORTANT!!**

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

A.

1. Total Tax Levy for the Year 2011 was		<u>144,827,485.90</u>
2. Amount of Item 1 Collected in 2011 (*)	<u>143,794,115.70</u>	
3. Seventy (70) Percent of Item 1		<u>101,379,240.13</u>

(\*) Including prepayments and overpayments applied.

B.

1. Did any maturities of bonded obligations or notes fall due during the year 2011?  
 Answer YES or NO Yes
  
2. Have Payments been made for all bonded obligations or notes due on or before December 31, 2011?  
 Answer YES or NO Yes If answer is "NO" Give details

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

- C. Does the appropriation required to be included in the 2012 budget for the liquidation of all bonded obligations or notes exceed 25% of the total of appropriations for operating purposes in the budget for the year just ended? Answer YES or NO: No

D.

1. Cash Deficit 2010			<u>                    </u>
2. 4% of 2010 Tax Levy for all purposes:			
Levy --	<u>                    </u>	=	<u>                    .00</u>
3. Cash Deficit 2011			<u>                    </u>
4. 4% of 2011 Tax Levy for all purposes:			
Levy --	<u>                    </u>	=	<u>                    .00</u>

E.	<u>Unpaid</u>	<u>2010</u>	<u>2011</u>	<u>Total</u>
1. State Taxes				<u>                    .00</u>
2. County Taxes			<u>361,857.55</u>	<u>361,857.55</u>
3. Amounts due Special Districts				<u>                    .00</u>
4. Amounts due School Districts for Local School Tax				<u>                    .00</u>

**SHEETS 40 to 68 (or 68-A), INCLUSIVE, PERTAIN TO**

**UTILITIES ONLY**

***Note:***

If no "utility fund" existed on the books of account and if no utility was owned and operated by the municipality during the year 2011, please observe instructions on Sheet 2.

**NO WATER UTILITY**

# POST CLOSING TRIAL BALANCE - SWIMMING POOL UTILITY FUND

AS AT DECEMBER 31, 2011  
 Operating and Capital Sections  
 (Separately Stated)

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

Title of Account	Debit	Credit
<b>OPERATING FUND</b>		
Cash	333,215.86	
Interfund - Swimming Pool Capital Fund		
Cash Liabilities:		
Appropriation Reserves		47,474.09
Reserve for Encumbrances		9,884.27
Interfund - Swimming Pool Capital Fund		219,455.22
Accrued Interest on Bonds		11,940.35
Accounts Payable		
<b>Total Cash Liabilities</b>		<b>288,753.93</b>
Fund Balance		44,461.93
	333,215.86	333,215.86
	^	^
<b>CAPITAL FUND</b>		
Cash and Cash Equivalents	471,716.84	
Fixed Capital	3,181,345.81	
Fixed Capital Authorized and Uncompleted	25,000.00	
Interfund - Swimming Pool Operating Fund	219,455.22	
Serial Bonds		1,595,000.00
Capital Improvement Fund		15,000.00
Improvement Authorizations - Funded		16,691.70
Reserve for Amortization		1,586,345.81
Reserve for Deferred Amortization		25,000.00
Reserve for Debt Service		658,026.00
Fund Balance		1,454.36
Estimated Proceeds on Bonds and Notes		
Proceeds on Bonds and Notes Authorized		





# SCHEDULE OF SWIMMING POOL UTILITY BUDGET - 2011 WWT

## BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	58,261.00	58,261.00	
Operating Surplus Anticipated with Consent of Director of Local Govt. Services	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Membership Fees	460,000.00	449,386.00	(10,614.00)
Other Fees	166,000.00	177,046.00	11,046.00
Interest on Deposits and Investments	1,000.00	1,700.35	700.35
Reserve for Debt Service	51,739.00	51,739.00	
Added by N.J.S. 40A:4-87: (List)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Subtotal	737,000.00	738,132.35	1,132.35
Deficit (General Budget) **			
	737,000.00	738,132.35	1,132.35

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

## STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:	XXXXXXXXXX
Adopted Budget	737,000.00
Added by N.J.S. 40A:4-87	
Emergency	
Total Appropriations	737,000.00
Add: Overexpenditures (See Footnote)	
Total Appropriations and Overexpenditures	737,000.00
Deduct Expenditures:	
Paid or Charged	686,069.32
Reserved	47,474.09
Surplus (General Budget) **	
Total Expenditures	733,543.41
Unexpended Balance Cancelled (See Footnote)	3,456.59



## RESULTS OF 2011 OPERATIONS - SWIMMING POOL UTILITY WWT

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXXXX	1,132.35
Unexpended Balances of Appropriations	XXXXXXXXXX	3,456.59
Miscellaneous Revenue Not Anticipated	XXXXXXXXXX	
Unexpended Balances of 2010 Appropriation Reserves*	XXXXXXXXXX	11,218.75
Deficit in Anticipated Revenue	.00	XXXXXXXXXX
		XXXXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXXXX	.00
Excess in Operations - to Operating Surplus	15,807.69	XXXXXXXXXX
*See <u>restriction</u> in amount on Sheet 59, SECTION 2	15,807.69	15,807.69

## OPERATING SURPLUS - SWIMMING POOL UTILITY

	Debit	Credit
Balance January 1, 2011	XXXXXXXXXX	86,915.24
Excess in Results of 2011 Operations	XXXXXXXXXX	15,807.69
Amount Appropriated in 2011 Budget -Cash	58,261.00	XXXXXXXXXX
Amount Appropriated in 2011 Budget with Prior Written Consent of Director of Local Government Services	.00	XXXXXXXXXX
Balance December 31, 2011	44,461.93	XXXXXXXXXX
	102,722.93	102,722.93

## ANALYSIS OF BALANCE DECEMBER 31, 2011 (FROM SWIMMING POOL UTILITY - TRIAL BALANCE)

Cash	333,215.86
Investments	
Interfund Accounts Receivable	
Subtotal	333,215.86
Deduct Cash Liabilities Marked with "C" on Trial Balance	288,753.93
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	44,461.93
Other Assets Pledged to Operating Surplus *	
Deferred Charges #	
Operating Deficit #	
Total Other Assets	.00

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

44,461.93

**SCHEDULE OF SWIMMING POOL UTILITY ACCOUNTS RECEIVABLE WWT**

Balance December 31, 2010		<u>                    </u>
Increased by:		
Swimming Pool Rents Levied		<u>                    </u>
		.00
Decreased by:		
Collections	<u>                    </u>	
Overpayments applied	<u>                    </u>	
Transfer to Swimming Pool Liens	<u>                    </u>	
Other	<u>                    </u>	
		<u>                    </u>
		.00
Balance December 31, 2011		<u><u>                    </u></u>
		.00

*N A*

**SCHEDULE OF SWIMMING POOL UTILITY LIENS**

Balance December 31, 2010		<u>                    </u>
Increased by:		
Transfers from Accounts Receivable	<u>                    </u>	.00
Penalties and Costs	<u>                    </u>	
Other	<u>                    </u>	
		<u>                    </u>
		.00
		.00
Decreased by:		
Collections	<u>                    </u>	
Other	<u>                    </u>	
		<u>                    </u>
		.00
Balance December 31, 2011		<u><u>                    </u></u>
		.00

# DEFERRED CHARGES

WWT

## -MANDATORY CHARGES ONLY- SWIMMING POOL UTILITY FUND

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

	Amount Dec. 31, 2010 Per Audit Report	Amount in 2011 Budget	Amount Resulting from 2011	Balance as at Dec. 31, 2011
Caused By				
1. Emergency Authorization*				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				

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

*N A*

### 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	Amount
1.			
2.			
3.			
4.			
5.			

### JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

	In favor of	On Account of	Date Entered	Amount	Appropriated for in Budget of Year 2012
1.					

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING WWT  
AND 2012 DEBT SERVICE FOR BONDS  
SWIMMING POOL UTILITY ASSESSMENT BONDS**

	Debit	Credit	2012 Debt Service
Outstanding, January 1, 2011	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding, December 31, 2011	N A .00	XXXXXXXXXX	
	.00	.00	
2012 Bond Maturities - Assessment Bonds			
2012 Interest on Bonds*			

**SWIMMING POOL UTILITY CAPITAL BONDS**

	Debit	Credit	2012 Debt Service
Outstanding, January 1, 2011	XXXXXXXXXX	1,760,000.00	
Issued	XXXXXXXXXX		
Paid	165,000.00	XXXXXXXXXX	
Outstanding, December 31, 2011	1,595,000.00	XXXXXXXXXX	
	1,760,000.00	1,760,000.00	
2012 Bond Maturities - Capital Bonds			180,000.00
2012 Interest on Bonds*			76,975.00
Total "Interest on Bonds - Debt Service" (*Items)			76,975.00

**INTEREST ON BONDS - SWIMMING POOL UTILITY BUDGET**

2012 Interest on Bonds (*Items)	76,975.00	
Less: Interest Accrued to 12/31/11 (Trial Balance)	12,003.75	
Subtotal	64,971.25	
Add: Interest to be Accrued as of 12/31/12	11,940.35 <sup>^</sup>	
Required Appropriation 2012		76,911.60

**LIST OF BONDS ISSUED DURING 2011**

Purpose	2012 Maturity	Amount Issued	Date of Issue	Interest Rate







**TOWNSHIP OF WEST WINDSOR - COUNTY OF MERCER**

**SWIMMING POOL UTILITY CAPITAL FUND**

Sheet 66

**SCHEDULE OF IMPROVEMENT AUTHORIZATIONS**

<b><u>Improvement Description</u></b>	<b><u>Ordinance</u></b>		<b><u>Balance Dec. 31, 2010 Funded</u></b>	<b><u>2011 Ordinances Capital Improvement Fund</u></b>	<b><u>Paid or Charged</u></b>	<b><u>Balance Dec. 31, 2011 Funded</u></b>
	<b><u>Date</u></b>	<b><u>Amount</u></b>				
Improvements to Swimming Pool Complex	9/21/2009	\$ 30,000.00	\$ 2,132.30		\$ 2,132.30	\$
Improvements to Swimming Pool Complex	9/07/2010	20,000.00	20,000.00		8,308.30	11,691.70
Improvements to Swimming Pool Complex	8/01/2011	5,000.00		5,000.00		5,000.00
			\$ 22,132.30	\$ 5,000.00	\$ 10,440.60	\$ 16,691.70

**SWIMMING POOL UTILITY CAPITAL FUND  
SCHEDULE OF CAPITAL IMPROVEMENT FUND**

WWT

	Debit	Credit
Balance January 1, 2011	XXXXXXXXXX	15,000.00
Received from 2011 Budget Appropriation*	XXXXXXXXXX	5,000.00
	XXXXXXXXXX	
Improvement Authorizations Cancelled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXX XXXXXXXXXX	XXXXXXXXXX
List by Improvements - Direct Charges made for Preliminary Costs:	XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations	5,000.00	XXXXXXXXXX
		XXXXXXXXXX
Balance December 31, 2011	15,000.00	XXXXXXXXXX
	20,000.00	20,000.00

**SWIMMING POOL UTILITY CAPITAL FUND  
SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS**

	Debit	Credit
Balance January 1, 2011	XXXXXXXXXX	
Received from 2011 Budget Appropriation*	XXXXXXXXXX	
Received from 2011 Emergency Appropriation*	XXXXXXXXXX	
	N	A
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance December 31, 2011	.00	XXXXXXXXXX
	.00	.00

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

**SWIMMING POOL UTILITY CAPITAL FUND**  
**CAPITAL IMPROVEMENTS AUTHORIZED IN 2011**

WWT

**AND**

**DOWN PAYMENTS (N.J.S. 40A:2-11)**  
**SWIMMING POOL UTILITIES ONLY**

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided By Ordinance	Amount of Down Payment in Budget of 2011 or Prior Years
11-15	5,000.00		5,000.00	
<b>Total</b>	5,000.00	.00	5,000.00	.00

**SWIMMING POOL UTILITY CAPITAL FUND**  
**STATEMENT OF CAPITAL SURPLUS**

**YEAR 2011**

	Debit	Credit
Balance January 1,2011	XXXXXXXXXX	1,454.36
Premium on Sale of Bonds	XXXXXXXXXX	
Funded Improvement Authorizations Cancelled	XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
Appropriated to 2011 Budget Revenue		XXXXXXXXXX
Balance December 31,2011	1,454.36	XXXXXXXXXX
	1,454.36	1,454.36