

**ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2012  
(UNAUDITED)**

WWT

POPULATION LAST CENSUS: 27,615  
NET VALUATION TAXABLE 2012: \$5,954,761,805  
MUNICODE: 1113  
**FIVE DOLLARS PER DAY PENALTY IF NOT FILED BY:**  
**COUNTIES - JANUARY 26, 2013**  
**MUNICIPALITIES - FEBRUARY 10, 2013**

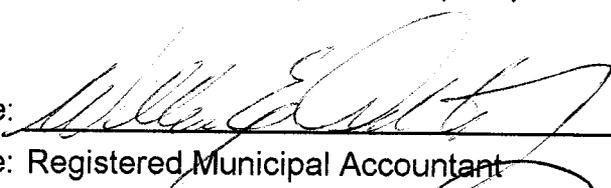
ANNUAL FINANCIAL STATEMENT REQUIRED TO BE FILED UNDER NEW JERSEY STATUTES ANNOTATED 40A:5-12, AS AMENDED, COMBINED WITH INFORMATION REQUIRED PRIOR TO CERTIFICATION OF BUDGETS BY THE DIRECTOR OF THE DIVISION OF LOCAL GOVERNMENT SERVICES.

**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.

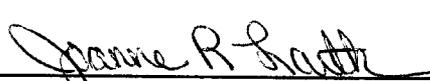
Name:   
Title: Registered Municipal Accountant

(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-0542, 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, 2012, completely in compliance with N.J.S. 40A:5-12, as amended. I also give complete assurances as to the veracity of required information included herein, needed prior to certification by the Director of Local Government Services, including the verification of cash balances as of December 31, 2012.

Signature:   
Title: Chief Financial Officer  
Address: P.O. Box 38, West Windsor, NJ 08550  
Phone Number: 609-799-2400  
Fax Number: 609-799-2044  
email address: [jlouth@westwindsortwp.com](mailto:jlouth@westwindsortwp.com)

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:**

**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, 2012 and have applied certain agreed-upon procedures thereon as promulgated by the Division of Local Government Services, solely to assist the Chief Financial Officer in connection with the filing of the Annual Financial Statement for the year then ended as required by N.J.S. 40A:5-12, as amended.

Because the agreed-upon procedures do not constitute an examination of accounts made in accordance with generally accepted auditing standards, I do not express an opinion on any of the post-closing trial balances, related statements and analyses. In connection with the agreed-upon procedures, no matters came to my attention that caused me to believe that the Annual Financial Statement for the year ended 2012 is not in substantial compliance with the requirements of the State of New Jersey, Department of Community Affairs, Division of Local Government Services. Had I performed additional procedures or had I made an examination of the financial statements in accordance with generally accepted auditing standards, other matters might have come to my attention that would have been reported to the governing body and the Division. This Annual Financial Statement relates only to the accounts and items prescribed by the Division and does not extend to the financial statements of the municipality, 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  
William E. Antonides and Company  
P.O. Box 1137  
Wall, NJ 07719  
Phone Number: 732-681-0980  
Fax Number: 732-681-4033

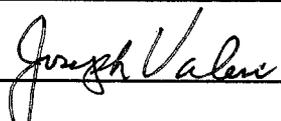
Certified by me

This 4th day of February, 2013

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

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

Printed name: Joseph Valeri

Signature: 

Certificate #: #4102

Date: February 8, 2013

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 2013.

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: *Joanne R. Louth*

Certificate Number: O-0542

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

CERTIFICATION OF NON-QUALIFYING MUNICIPALITY

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

Municipality: Township of West Windsor

Chief Financial Officer: Joanne R. Louth

Signature: *NA*

Certificate Number: O-0542

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

**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, 2012**

	(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>20,198.33</u>	\$ <u>66,953.85</u>	\$ <u>                    </u>

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

                     Single Audit

                     Program Specific Audits

  **X**                     Financial Statement Audit Performed in Accordance  
with Government Auditing Standards (Yellow Book)

Note: All local governments, who are recipients of federal and state awards (financial assistance), must report the total amount of federal and state funds expended during its fiscal year and the type of audit required to comply with OMB A-133 (Revised 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 or indirectly from pass-through agencies. **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 governments.

                      
Signature of Chief Financial Officer

                      
Date

**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 2012 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, 2012**

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

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.

*Alan H. Berman*

\_\_\_\_\_  
SIGNATURE OF TAX ASSESSOR

**Township of West Windsor**  
MUNICIPALITY

**Mercer**  
COUNTY

**POST CLOSING**  
**TRIAL BALANCE - CURRENT FUND**  
AS AT DECEMBER 31, 2012

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

Title of Account	Debit	Credit
Cash and Cash Equivalents	22,570,227.06	
Change Fund	825.00	
	22,571,052.06	
Due from State, Chapter 20, P.L. 1971	3,094.97	
	22,574,147.03	
Receivables Offset with Reserves:		
Taxes Receivable	817,346.78	
Tax Title Liens Receivable	33,066.57	
Foreclosed Property	5,000.00	
Delinquent Penalties and Interest		
Sewer Service Charges	58,258.72	
Police Special Duty	31,792.53	
Revenue Accounts Receivable	40,578.56	
Interfunds:		
Assessment Trust Fund		
Animal Control Trust Fund	21,106.90	
Other Trust Fund		
General Capital Fund		
	1,007,150.06	
Special Emergency Authorization		
Cash Liabilities:		
Appropriation Reserves		955,902.24
Reserve for Encumbrances		2,047,237.74
Accounts Payable		4,099,647.50
Prepaid Taxes		792,453.97
Tax Overpayments		55,420.93
Prepaid Sewer Service Charges		61,816.33
Sewer Service Charge Overpayments		
Due to State - Fees Collected		18,553.00
Due to County for Added and Omitted Taxes		516,365.22
Reserve for Tree Planting		400.00
Due to State, Chapter 20, P.L. 1971		
Interfunds:		
Grant Fund		142,513.08
Other Trust Fund		
General Capital Fund		

(Do not crowd - add additional sheets)







**POST CLOSING**

WWT

**TRIAL BALANCE - TRUST FUNDS**

(Assessment Section Must be Separately Stated)

AS AT DECEMBER 31, 2012

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	51,101.50	
Interfund - Current Fund		21,106.90
Due to State of New Jersey		4.20
Reserve for Expenditures		29,990.40
	51,101.50	51,101.50
<b>OTHER TRUST FUND</b>		
Cash and Cash Equivalents	16,049,820.72	
Funds Held by Trustee	625,812.69	
Interfund - Current Fund		
LOSAP Program		625,812.69
Miscellaneous Reserves		16,049,820.72
	16,675,633.41	16,675,633.41

(Do not crowd - add additional sheets)

# MUNICIPAL PUBLIC DEFENDER

## CERTIFICATION

### Public Law 1997, C. 256

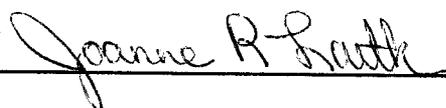
Municipal Public Defender Expended Prior Year 2011	(1) \$	11,767.00
	x	<u>25%</u>
	(2) \$	2,941.75
Municipal Public Defender Trust Cash Balance December 31, 2012	(3) \$	200.00

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: 0-0542

Date: 2/8/13

# Schedule of Trust Fund Deposits and Reserves

WWT

Purpose	Amount			Balance
	Dec. 31, 2011			as at
	Per Audit Report	Increases	Decreases	Dec. 31, 2012
1 Accumulated Absences	\$ 1,125,000.00	\$ 10,000.00	\$ 30,000.00	\$ 1,105,000.00
2 Affordable Housing Fees	1,780,804.88	5,478.84	228,141.43	1,558,142.29
3 Cash Performance Bonds	4,235,083.78	503,777.87	833,419.50	3,905,442.15
4 Charter Club at Princeton Junction	75,000.00			75,000.00
5 D&R Canal Sewer Interceptor	149,088.53			149,088.53
6 Deposits for Third Party Liens	1,836.68	350,806.04	350,805.86	1,836.86
7 Developers Agreement - Sewer	383,523.07			383,523.07
8 Development Inspection Fee Escrow	988,794.49	212,143.44	365,896.38	835,041.55
9 Development Plan Review Escrow	200,879.65	250,334.77	247,016.45	204,197.97
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	17,810.93	7,880.49		25,691.42
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	755,498.16	402.89	100,000.00	655,901.05
19 Municipal Law Enforcement Trust	23,588.89	9,129.97	5,771.35	26,947.51
20 Municipal Share of Developer Escrow	17,857.00	13,596.00	17,857.00	13,596.00
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	1,086,252.08	18,849.62	320,522.55	784,579.15
24 Off-Tract Street Improvements	142,547.28	95.04		142,642.32
25 Open Space	3,238,795.48	1,789,001.55	1,319,441.33	3,708,355.70
26 Parking Offenses Adjudication Act	4,859.43	1,470.50	2,449.97	3,879.96
27 Playground Equipment	3,500.00			3,500.00
28 Premiums at Tax Sale	129,500.00	214,800.00	41,100.00	303,200.00
29 Princeton Arms Sewer Litigation	132,027.44			132,027.44
30 Property Rent	268,591.56	285,733.47	268,591.56	285,733.47
31 Public Defender Trust		11,800.00	11,600.00	200.00
32 Recreation Commission	275,778.39	758,475.18	670,508.29	363,745.28
33 Recycling		81,277.26	19,444.63	61,832.63
34 Sanitary Sewer - Everett	3,436.47			3,436.47
35 Sanitary Sewer - WWM Properties	179,430.16			179,430.16
36 Security Deposit	2,040.00			2,040.00
37 Senior Citizen Center	19,898.76	35,606.69	36,603.26	18,902.19
38 Sewer Cleaning Funds	67,761.68			67,761.68
39 Sidewalk Installation	1,036.00			1,036.00
40 Snow Removal	470,729.72	983.94	60,285.93	411,427.73
41 South Meadows Detention Basin	16,316.06			16,316.06
42 Stormwater Management	250,000.00			250,000.00
43 Traffic Improvement District	33,521.69	22.32		33,544.01
44 Unemployment Compensation Ins.	181,584.98	17,350.17	27,476.03	171,459.12
45 Uniform Fire Code - Firefighters	4,222.42	500.00	436.97	4,285.45
46 Uniform Fire Code - Local	6,192.51	500.00	5,207.64	1,484.87
47 Water Monitoring	7,025.00			7,025.00
<b>Totals:</b>	<b>\$ 16,582,380.80</b>	<b>\$ 4,580,016.05</b>	<b>\$ 5,112,576.13</b>	<b>\$ 16,049,820.72</b>

# ANALYSIS OF TRUST ASSESSMENT CASH AND INVESTMENTS PLEDGED TO

WWT

## LIABILITIES AND SURPLUS

Title of Liability to which Cash and Investments are Pledged	Balance Dec. 31, 2011	RECEIPTS				Transfer	Disbursements	Balance Dec. 31, 2012
		Assessments and Liens	Current Budget	Miscellaneous				
Assessment Serial Bond Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Assessment Bond Anticipation Notes:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Liabilities								
Trust Surplus	16,351.12							16,351.12
*Less Assets "Unfinanced"	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Interfund - Current Fund			16.12				16.12	
<b>Totals</b>	<b>16,351.12</b>	<b>.00</b>	<b>.00</b>	<b>16.12</b>	<b>.00</b>	<b>.00</b>	<b>16.12</b>	<b>16,351.12</b>

\* Show as red figure.

POST CLOSING

WWT

TRIAL BALANCE - GENERAL CAPITAL FUND

AS AT DECEMBER 31, 2012

Title of Account	Debit	Credit
Est. Proceeds Bonds and Notes Authorized	5,718,810.04	XXXXXXXXXX
Bonds and Notes Authorized but not Issued	XXXXXXXXXX	5,718,810.04
Cash and Cash Equivalents	13,500,920.39	
Grants Receivable	132,500.00	
Deferred Charges to Future Taxation:		
Funded	31,797,028.57	
Unfunded	5,700,810.04	
Funded - Open Space	6,027,029.73	
Unfunded - Open Space	18,000.00	
Funded - Special Assessment	975,000.00	
Accounts Payable		10,031.37
Capital Improvement Fund		82,199.44
Improvement Authorizations:		
Funded		12,269,359.74
Unfunded		5,466,510.25
Funded - Open Space		555,355.75
Unfunded - Open Space		18,000.00
Serial Bonds:		
General		31,770,000.00
Open Space		3,335,000.00
Special Assessment		975,000.00
Green Trust Loans Payable		27,028.57
Green Trust Loan Payable - Open Space		975,287.73
Environmental Infrastructure Loans - Open Space		1,716,742.00
Bond Anticipation Notes - Open Space		
Reserve for:		
Arbitrage		336,727.80
Payment of Debt Service		254,813.75
Penn Lyle Park		3,768.00
Retainage Due Contractors		69,030.62
Fund Balance		286,433.71
	63,870,098.77	63,870,098.77

(Do not crowd - add additional sheets)



# CASH RECONCILIATION DECEMBER 31, 2012 (cont'd) wwt

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

<b>GENERAL CAPITAL FUND</b>	
PNC Bank	
ending in 9308	8,638,631.76
State Cash Management Plan	
ending in 0171	93,845.14
MBIA - CLASS	
ending in 2004	300,453.84
ending in 2005	3,890,688.98
ending in 2002	317,966.09
ending in 2001	264,450.95
	13,506,036.76
<b>OTHER TRUST FUND</b>	
PNC Bank	
ending in 9332	3,001,589.07
ending in 9447	17,886.03
ending in 9519	.00
ending in 9367	18,902.19
ending in 9455	3,282,652.45
ending in 9535	246,328.98
ending in 9463	62,666.83
ending in 9383	2,044.37
Bank of America	
ending in 1565	441,462.72
ending in 1573	179,432.56
ending in 9383	
Sun Bank	
ending in 5965	1,559,040.02
Investors Bank	
ending in 3625	5,000,000.00
State Cash Management Plan	
ending in 7171	425,703.25
ending in 1171	124,173.72
ending in 3171	108,792.29
ending in 2171	638,015.02
ending in 9171	988,855.63
	16,097,545.13
<b>Total</b>	<b>53,056,323.43</b>

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

# CASH RECONCILIATION DECEMBER 31, 2012 (cont'd) wwt

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

<b>CURRENT FUND</b>	
PNC Bank	
ending in 9287	1,959,389.54
ending in 9295	68,605.28
1st Constitution	
ending in 7146	20,326,182.50
<b>MBIA - CLASS</b>	
ending in 2003	206,631.40
State Cash Management Plan	
ending in 4171	50,003.84
22,610,812.56	
<b>ASSESSMENT TRUST FUND</b>	
PNC Bank	
ending in 9359	16,351.12
<b>ANIMAL CONTROL TRUST FUND</b>	
PNC Bank	
ending in 9316	51,108.10
<b>SWIMMING POOL OPERATING FUND</b>	
PNC Bank	
ending in 9527	238,751.54
<b>SWIMMING POOL CAPITAL FUND</b>	
State Cash Management Plan	
ending in 8171	450,059.66
PNC Bank	
ending in 8039	12,834.43
462,894.09	
<b>PUBLIC ASSISTANCE TRUST I</b>	
PNC Bank	
ending in 9471	43,062.57
<b>PUBLIC ASSISTANCE TRUST II</b>	
PNC Bank	
ending in 9498	29,761.56

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

MUNICIPALITIES AND COUNTIES

WWT

FEDERAL AND STATE GRANTS RECEIVABLE

Grant	Balance Jan. 1, 2012	2012 Budget Revenue Realized	Received	Cancelled	Unappropriated Reserves Realized	Balance Dec. 31, 2012
<b>2012 YEAR GRANTS</b>						
Alcohol Education Rehabilitation Program		4,209.12	4,209.12			
Body Armor Fund		4,504.75			4,504.75	
Clean Communities Program		46,106.66	46,106.66			
Click It or Ticket		4,000.00	3,400.00	600.00		
Drive Sober or Get Pulled Over		9,400.00	8,200.00	1,200.00		
Drunk Driving Enforcement Fund		20,224.27			20,224.27	
Recreation Opportunities for the Disabled		7,500.00				7,500.00
Smart Future Planning Grant		25,000.00			12,500.00	12,500.00
<b>2011 YEAR GRANTS</b>						
Click It or Ticket	650.00			650.00		
Over the Limit Under Arrest	1,062.50			1,062.50		
Recreation Opportunities for the Disabled	10,793.85		10,793.85			
<b>Totals</b>	<b>12,506.35</b>	<b>120,944.80</b>	<b>72,709.63</b>	<b>3,512.50</b>	<b>37,229.02</b>	<b>20,000.00</b>

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

WWT

Grant	Balance Jan. 1, 2012	Transferred from 2012 Budget Appropriations		Reserve for Encumbrances	Expended	Cancelled	Balance Dec. 31, 2012
		Budget	Appropriation By 40A:4-87				
<b>2012 YEAR GRANTS</b>							
Alcohol Education Rehabilitation			4,209.12				4,209.12
Body Armor Fund			4,504.75		3,975.23		529.52
Clean Communities Program			46,106.66				46,106.66
Click It or Ticket			4,000.00		3,400.00	600.00	
Drive Sober or Get Pulled Over		5,000.00	4,400.00		8,200.00	1,200.00	
Drunk Driving Enforcement Fund			20,224.27		212.50		20,011.77
Recreation Opportunities for Disabled			9,000.00		2,403.00		6,597.00
Smart Future Planning Grant		25,000.00			25,000.00		
<b>2011 YEAR GRANTS</b>							
Alcohol Education Rehabilitation	2,422.45				1,500.00		922.45
Clean Communities Program	16,839.76				6,281.54		10,558.22
Click It or Ticket	650.00					650.00	
Drunk Driving Enforcement Fund	11,476.40				5,287.93		6,188.47
Over the Limit Under Arrest	1,062.50					1,062.50	
Recreation Opportunities for Disabled	9,498.85			1,107.50	10,606.35		
Recycling Tonnage Grant	4,737.63			476.16	5,213.79		

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

WWT

Grant	Balance Jan. 1, 2012	Transferred from 2012 Budget Appropriations		Reserve for Encumbrances	Expended	Cancelled	Balance Dec. 31, 2012
		Budget	Appropriation By 40A:4-87				
<b>2010 YEAR GRANTS</b>							
Body Armor Fund	1,971.61			2,145.00	4,116.61		
Drunk Driving Enforcement Fund	4,397.44						4,397.44
<b>2009 YEAR GRANTS</b>							
HDSRF - Compost Facility	253.12						253.12
HDSRF - Municipal Garage	4.75						4.75
Recycling Tonnage Grant	4,083.94				4,083.94		
<b>2008 YEAR GRANTS</b>							
Body Armor Fund	218.16				218.16		
Drunk Driving Enforcement Fund	12,658.67						
Recycling Tonnage Grant	1,015.00				1,015.00		12,658.67
<b>2006 YEAR GRANTS</b>							
Clean Communities Program	1,458.43				1,458.43		







# REGIONAL SCHOOL TAX

WWT

(Provide a separate statement for each Regional District involved)

	Debit	Credit
Balance January 1, 2012	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # <span style="float: right;">85031-00</span>	XXXXXXXXXX	
School Tax Deferred	XXXXXXXXXX	XXXXXXXXXX
(Not in excess of 50% of Levy - 2011-2012) <span style="float: right;">85032-00</span>	XXXXXXXXXX	
Levy School Year July 1, 2012 - June 30, 2013	XXXXXXXXXX	
Levy Calendar Year 2012	XXXXXXXXXX	85,110,195.09
Paid	85,110,195.09	XXXXXXXXXX
Balance December 31, 2012	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # <span style="float: right;">85033-00</span>		XXXXXXXXXX
School Tax Deferred	XXXXXXXXXX	XXXXXXXXXX
(Not in excess of 50% of Levy - 2012-2013) <span style="float: right;">85034-00</span>		XXXXXXXXXX
# Must include unpaid requisitions.	85,110,195.09	85,110,195.09

# REGIONAL HIGH SCHOOL TAX

	Debit	Credit
Balance January 1, 2012	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # <span style="float: right;">85041-00</span>	XXXXXXXXXX	
School Tax Deferred	XXXXXXXXXX	XXXXXXXXXX
(Not in excess of 50% of Levy - 2011-2012) <span style="float: right;">85042-00</span>	XXXXXXXXXX	
Levy School Year July 1, 2012 - June 30, 2013	XXXXXXXXXX	
Levy Calendar Year 2012	XXXXXXXXXX	
Paid	<i>A</i>	XXXXXXXXXX
Balance December 31, 2012	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # <span style="float: right;">85043-00</span>		XXXXXXXXXX
School Tax Deferred	XXXXXXXXXX	XXXXXXXXXX
(Not in excess of 50% of Levy - 2012-2013) <span style="float: right;">85044-00</span>		XXXXXXXXXX
# Must include unpaid requisitions.	.00	.00

# COUNTY TAXES PAYABLE

WWT

	Debit	Credit
Balance January 1, 2012	XXXXXXXXXX	XXXXXXXXXX
County Taxes 80003-01	XXXXXXXXXX	
Due County for Added and Omitted Taxes 80003-02	XXXXXXXXXX	361,857.55
2012 Levy:	XXXXXXXXXX	XXXXXXXXXX
General County 80003-03	XXXXXXXXXX	32,813,168.68
County Library 80003-04	XXXXXXXXXX	3,327,211.92
County Health	XXXXXXXXXX	
County Open Space Preservation	XXXXXXXXXX	1,238,494.27
Due County for Added and Omitted Taxes 80003-05	XXXXXXXXXX	516,365.22
Paid	37,740,732.42	XXXXXXXXXX
Balance December 31, 2012	XXXXXXXXXX	XXXXXXXXXX
County Taxes		XXXXXXXXXX
Due County for Added and Omitted Taxes	516,365.22	XXXXXXXXXX
	38,257,097.64	38,257,097.64

# SPECIAL DISTRICT TAXES

	Debit	Credit
Balance January 1, 2012 80003-06	XXXXXXXXXX	
2012 Levy: (List Each Type of District Tax Separately)*	XXXXXXXXXX	XXXXXXXXXX
Fire: 81108-00	XXXXXXXXXX	XXXXXXXXXX
Sewer: 81111-00	XXXXXXXXXX	XXXXXXXXXX
Water: 81112-00	XXXXXXXXXX	XXXXXXXXXX
Garbage: 81109-00	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
Total 2012 Levy 80003-07	XXXXXXXXXX	
Paid 80003-08		XXXXXXXXXX
Balance December 31, 2012 80003-09		XXXXXXXXXX
	.00	.00

\* Please state the number of districts in each instance.

# STATE LIBRARY AID

WWT

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

		Debit	Credit
Balance January 1, 2012	80004-01	XXXXXXXXXX	
State Library Aid Received in 2012	80004-02	XXXXXXXXXX	
Expended	80004-09		XXXXXXXXXX
Balance December 31, 2012	80004-10		
		.00	.00

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

		Debit	Credit
Balance January 1, 2012	80004-03	XXXXXXXXXX	
State Library Aid Received in 2012	80004-04	XXXXXXXXXX	
Expended	80004-11		XXXXXXXXXX
Balance December 31, 2012	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, 2012	80004-05	XXXXXXXXXX	
State Library Aid Received in 2012	80004-06	XXXXXXXXXX	
Expended	80004-13		XXXXXXXXXX
Balance December 31, 2012	80004-14		
		.00	.00

## RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

		Debit	Credit
Balance January 1, 2012	80004-07	XXXXXXXXXX	
State Library Aid Received in 2012	80004-08	XXXXXXXXXX	
Expended	80004-15		XXXXXXXXXX
Balance December 31, 2012	80004-16		
		.00	.00

## STATEMENT OF GENERAL BUDGET REVENUES 2012 WWT

Source	Budget -01	Realized -02	Excess or Deficit * -03
Surplus Anticipated 80101-	4,575,000.00	4,575,000.00	.00
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-			.00
Miscellaneous Revenue Anticipated:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Adopted Budget	9,870,889.39	10,619,773.48	748,884.09
Added by N.J.S. 40A:4-87: (List on 17a)	90,944.80	90,944.80	.00
Total Miscellaneous Revenue Anticipated 80103-	9,961,834.19	10,710,718.28	748,884.09
Receipts from Delinquent Taxes 80104-	600,000.00	965,500.40	365,500.40
Amount to be Raised by Taxation:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(a) Local Tax for Municipal Purposes 80105-	22,271,110.61	XXXXXXXXXX	XXXXXXXXXX
(b) Addition to Local District School Tax 80106-		XXXXXXXXXX	XXXXXXXXXX
(c) Minimum Library Tax 80121-		XXXXXXXXXX	XXXXXXXXXX
Total Amount to be Raised by Taxation 80107-	22,271,110.61	24,379,621.79	2,108,511.18
	37,407,944.80	40,630,840.47	3,222,895.67

## ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00	XXXXXXXXXX	147,345,522.73
Amount to be Raised by Taxation	XXXXXXXXXX	XXXXXXXXXX
Local District School Tax 80109-00	.00	XXXXXXXXXX
Regional School Tax 80119-00	85,110,195.09	XXXXXXXXXX
Regional High School Tax 80110-00	.00	XXXXXXXXXX
County Taxes 80111-00	37,378,874.87	XXXXXXXXXX
Due County for Added and Omitted Taxes 80112-00	516,365.22	XXXXXXXXXX
Special District Taxes 80113-00	.00	XXXXXXXXXX
Municipal Open Space Tax 80120-00	1,786,428.54	XXXXXXXXXX
Reserve for Uncollected Taxes 80114-00	XXXXXXXXXX	1,825,962.78
Deficit in Required Collection of Current Taxes (or) 80115-00	XXXXXXXXXX	.00
Balance for Support of Municipal Budget (or) 80116-00	24,379,621.79	XXXXXXXXXX
*Excess Non-Budget Revenue (See footnote) 80117-00		XXXXXXXXXX
*Deficit Non-Budget Revenue (See footnote) 80118-00	XXXXXXXXXX	
	149,171,485.51	149,171,485.51

\*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 2012**

WWT

2012 Budget as Adopted	80012-01	37,317,000.00
2012 Budget - Added by N.J.S. 40A:4-87	80012-02	90,944.80
Appropriated for 2012 (Budget Statement Item 9)	80012-03	37,407,944.80
Appropriated for 2012 by Emergency Appropriation (Budget Statement Item 9)	80012-04	
<b>Total General Appropriations (Budget Statement Item 9)</b>	80012-05	<b>37,407,944.80</b>
Add: Overexpenditures (see footnote)	80012-06	
<b>Total Appropriations and Overexpenditures</b>	80012-07	<b>37,407,944.80</b>
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	34,626,079.01
Paid or Charged - Reserve for Uncollected Taxes	80012-09	1,825,962.78
Reserved	80012-10	955,902.24
<b>Total Expenditures</b>	80012-11	<b>37,407,944.03</b>
Unexpended Balances Cancelled (see footnote)	80012-12	.77

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 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)**

2012 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
Deduct Expenditures:		
Paid or Charged		
Reserved		
<b>Total Expenditures</b>		.00

# RESULTS OF 2012 OPERATIONS

WWT

## CURRENT FUND

		Debit	Credit
<b>Excess of Anticipated Revenues:</b>			
Miscellaneous Revenues Anticipated	80013-01	XXXXXXXXXX	748,884.09
Delinquent Tax Collections	80013-02	XXXXXXXXXX	365,500.40
		XXXXXXXXXX	
Required Collection of Current Taxes	80013-03	XXXXXXXXXX	2,108,511.18
Unexpended Balances of 2012 Budget Appropriations	80013-04	XXXXXXXXXX	.77
Miscellaneous Revenue Not Anticipated	81113-	XXXXXXXXXX	606,006.65
<b>Miscellaneous Revenue Not Anticipated:</b>			
Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	XXXXXXXXXX	.00
Payments in Lieu of Taxes on Real Property	81120-	XXXXXXXXXX	
<b>Sale of Municipal Assets</b>			
Unexpended Balances of 2011 Appropriation Reserves	80013-05	XXXXXXXXXX	718,818.46
Prior Years Interfunds Returned in 2012	80013-06	XXXXXXXXXX	
Reserve for Receivable - Police Special Duty		XXXXXXXXXX	4,467.13
Animal Control Fund Statutory Excess		XXXXXXXXXX	21,106.90
Grant Appropriation Balances Cancelled		XXXXXXXXXX	3,512.50
		XXXXXXXXXX	
		XXXXXXXXXX	
<b>Deferred School Tax Revenue: (See School Taxes, Sheets 13&amp;14)</b>			
Balance January 1, 2012	80013-07	.00	XXXXXXXXXX
Balance December 31, 2012	80013-08	XXXXXXXXXX	.00
<b>Deficit in Anticipated Revenues:</b>			
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 2012	80013-12	21,106.90	XXXXXXXXXX
Prior Year Revenues Refunded		855.12	XXXXXXXXXX
Senior Citizen Deductions Disallowed		750.00	XXXXXXXXXX
Grants Receivable Cancelled		3,512.50	XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	XXXXXXXXXX	.00
Surplus Balance - To Surplus (Sheet 21)	80013-14	4,550,583.56	XXXXXXXXXX
		4,576,808.08	4,576,808.08



# SURPLUS - CURRENT FUND YEAR 2012

WWT

		Debit	Credit
1. Balance January 1, 2012	80014-01	XXXXXXXXXX	7,054,421.24
2.		XXXXXXXXXX	
3. Excess Resulting from 2012 Operations	80014-02	XXXXXXXXXX	4,550,583.56
4. Amount Appropriated in the 2012 Budget - Cash	80014-03	4,575,000.00	XXXXXXXXXX
5. Amount Appropriated in 2012 Budget - with Prior Written Consent of Director of Local Govern. Services	80014-04	.00	XXXXXXXXXX
6.			XXXXXXXXXX
7. Balance December 31, 2012	80014-05	7,030,004.80	XXXXXXXXXX
		11,605,004.80	11,605,004.80

## ANALYSIS OF BALANCE DECEMBER 31, 2012 (FROM CURRENT FUND - TRIAL BALANCE)

Cash	80014-06		22,570,227.06
Investments	80014-07		
Change Fund			825.00
Sub-Total			22,571,052.06
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08		15,544,142.23
Cash Surplus	80014-09		7,026,909.83
Deficit in Cash Surplus	80014-10		.00
<b>Other Assets Pledged to Surplus:*</b>			
<sup>(1)</sup> Due from State of N.J. Senior			
Citizens and Veterans Deduction	80014-16	3,094.97	
Deferred Charges #	80014-12		
Cash Deficit #	80014-13		
Total Other Assets	80014-14		3,094.97
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS WOULD ALSO BE PLEDGED TO CASH LIABILITIES.	80014-15		7,030,004.80

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

<sup>(1)</sup> 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.





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

	Debit	Credit
1. Balance January 1, 2012	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey		XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	2,905.03
2. Sr. Citizens Deductions Per Tax Billings	83,750.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	5,750.00	XXXXXXXXXX
4. Sr. Citizens Deductions Allowed By Tax Collector	750.00	XXXXXXXXXX
5. Veterans Deductions Allowed by Tax Collector	3,750.00	XXXXXXXXXX
6. Prior Year Veterans Deductions Allowed	1,000.00	XXXXXXXXXX
7. Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXXXXX	750.00
8. Sr. Citizens Deductions Disallowed By Tax Collector 2011 Taxes	XXXXXXXXXX	750.00
9. Received in Cash from State	XXXXXXXXXX	87,250.00
10. Veterans Deductions Disallowed	XXXXXXXXXX	250.00
11.	XXXXXXXXXX	
12. Balance December 31, 2012	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	3,094.97
Due To State of New Jersey	.00	XXXXXXXXXX
	95,000.00	95,000.00

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

Line 2	83,750.00
Line 3	5,750.00
Line 4 & 5	4,500.00
Sub-Total	94,000.00
Less: Line 7 & 10	1,000.00
To Item 10, Sheet 22	93,000.00

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

		Debit	Credit
Balance January 1, 2012		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 2012 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)		XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX	400,000.00
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
Balance December 31, 2012		4,799,549.12	XXXXXXXXXX
Taxes Pending Appeals*	4,799,549.12	XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals		XXXXXXXXXX	XXXXXXXXXX
		4,799,549.12	4,799,549.12

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

*Rita M. Canale*  
Signature of Tax Collector

T - 1283  
License Number

February 8, 2013  
Date

**SEE BUDGET PROGRAM FOR**

**WWT**

**SHEET 25**

# 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%  
[( 2013 Estimated Total Levy - 2012 Total Levy) / 2012 Total Levy]

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

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

### 2013 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 \$ \_\_\_\_\_

5. Total Required at \_\_\_\_\_% (Items 4+6) \$ \_\_\_\_\_

6. Reserve for Uncollected Taxes (Item E above) \$ \_\_\_\_\_

## SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS WWT

			Debit	Credit
1. Balance January 1, 2012			996,521.32	XXXXXXXXXX
A. Taxes	83102-00	964,751.70	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83103-00	31,769.62	XXXXXXXXXX	XXXXXXXXXX
2. Cancelled:			XXXXXXXXXX	XXXXXXXXXX
A. Taxes	83105-00		XXXXXXXXXX	1.30
B. Tax Title Liens	83106-00		XXXXXXXXXX	
3. Transferred to Foreclosed Tax Title Liens:			XXXXXXXXXX	XXXXXXXXXX
A. Taxes	83108-00		XXXXXXXXXX	
B. Tax Title Liens	83109-00		XXXXXXXXXX	
4. Added Taxes			750.00	XXXXXXXXXX
5. Added Tax Title Liens				XXXXXXXXXX
6. Adjustment between Taxes (Other than current year)			XXXXXXXXXX	XXXXXXXXXX
and Tax Title Liens:			XXXXXXXXXX	XXXXXXXXXX
A. Taxes - Transfers to Tax Title Liens <sup>(1)</sup>	83104-00		XXXXXXXXXX	
B. Tax Title Liens - Transfers from Taxes <sup>(1)</sup>	83107-00		.00	XXXXXXXXXX
7. Balance Before Cash Payments			XXXXXXXXXX	997,270.02
8. Totals			997,271.32	997,271.32
9. Balance Brought Down			997,270.02	XXXXXXXXXX
10. Collected:			XXXXXXXXXX	965,500.40
A. Taxes	83116-00	965,500.40	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83117-00		XXXXXXXXXX	XXXXXXXXXX
11. Interest and Costs - 2012 Tax Sale			83118-00	XXXXXXXXXX
12. 2012 Taxes Transferred to Liens			83119-00	1,296.95
13. 2012 Taxes			83123-00	817,346.78
14. Balance December 31, 2012			XXXXXXXXXX	850,413.35
A. Taxes	83121-00	817,346.78	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83122-00	33,066.57	XXXXXXXXXX	XXXXXXXXXX
15. Totals			1,815,913.75	1,815,913.75

16. Percentage of Cash Collections to Adjusted Amount

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

96.81%
--------

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

823,322.08	83125-00
------------	----------

and represents the maximum amount that may be anticipated in 2013.

(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, 2012	84101-00	5,000.00	XXXXXXXXXX
2. Foreclosed or Deeded in 2012		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, 2012	84114-00	XXXXXXXXXX	5,000.00
		5,000.00	5,000.00

**CONTRACT SALES**

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

**MORTGAGE SALES**

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

Analysis of Sale of Property:

\*Total Cash Collected in 2012

.00

(84125-00)

Realized in 2012 Budget

To Results of Operation (Sheet 19)

.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, 2011 Per Audit Report	Amount in 2012 Budget	Amount Resulting from 2012	Balance as at Dec. 31, 2012
Caused By				
1. 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 2013
1.					
2.					
3.					
4.					





**SCHEDULE OF BONDS ISSUED AND OUTSTANDING WWT  
AND 2013 DEBT SERVICE FOR BONDS  
MUNICIPAL GENERAL CAPITAL BONDS**

		Debit	Credit	2013 Debt Service
Outstanding, January 1, 2012	80033-01	XXXXXXXXXX	35,840,000.00	
Issued	80033-02	XXXXXXXXXX		
Paid	80033-03	4,070,000.00	XXXXXXXXXX	
Outstanding, December 31, 2012	80033-04	31,770,000.00	XXXXXXXXXX	
		35,840,000.00	35,840,000.00	
2013 Bond Maturities - General Capital Bonds			80033-05	4,005,000.00
2013 Interest on Bonds*		80033-06	1,160,625.00	

**ASSESSMENT SERIAL BONDS**

		Debit	Credit	2013 Debt Service
Outstanding, January 1, 2012	80033-07	XXXXXXXXXX	1,125,000.00	
Issued	80033-08	XXXXXXXXXX		
Paid	80033-09	150,000.00	XXXXXXXXXX	
Outstanding, December 31, 2012	80033-10	975,000.00	XXXXXXXXXX	
		1,125,000.00	1,125,000.00	
2013 Bond Maturities - Assessment Bonds			80033-11	150,000.00
2013 Interest on Bonds*		80033-12	37,937.50	
Total "Interest on Bonds - Debt Service" (*Items) (Sheets 31 and 31-1)			80033-13	1,353,562.50

**LIST OF BONDS ISSUED DURING 2012**

Purpose	2013 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	.00	.00		

80033-14      80033-15

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING WWT  
AND 2013 DEBT SERVICE FOR BONDS  
OPEN SPACE SERIAL BONDS**

		Debit	Credit	2013 Debt Service
Outstanding, January 1, 2012	80033-01	XXXXXXXXXX	3,645,000.00	
Issued	80033-02	XXXXXXXXXX		
Paid	80033-03	310,000.00	XXXXXXXXXX	
Outstanding, December 31, 2012	80033-04	3,335,000.00	XXXXXXXXXX	
		3,645,000.00	3,645,000.00	
2013 Bond Maturities - Open Space Serial Bonds			80033-05	320,000.00
2013 Interest on Bonds*		80033-06	155,000.00	

**LIST OF BONDS ISSUED DURING 2012**

Purpose	2013 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	.00	.00		

80033-14                      80033-15

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING    WWT**  
**AND 2013 DEBT SERVICE FOR LOANS**  
**GREEN TRUST LOAN**

		Debit	Credit	2013 Debt Service
Outstanding, January 1, 2012	80033-01	XXXXXXXXXX	35,685.41	
Issued	80033-02	XXXXXXXXXX		
Paid	80033-03	8,656.84	XXXXXXXXXX	
Outstanding, December 31, 2012	80033-04	27,028.57	XXXXXXXXXX	
		35,685.41	35,685.41	
2013 Loan Maturities			80033-05	8,830.84
2013 Interest on Loans			80033-06	496.64
Total 2013 Debt Service for Green Trust Loan			80033-13	9,327.48

**LIST OF LOANS ISSUED DURING 2012**

Purpose	2013 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	.00	.00		

80033-14      80033-15

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING WWT  
AND 2013 DEBT SERVICE FOR LOANS  
OPEN SPACE - GREEN TRUST LOAN**

		Debit	Credit	2013 Debt Service
Outstanding, January 1, 2012	80033-01	XXXXXXXXXX	1,035,099.62	
Issued	80033-02	XXXXXXXXXX		
Paid	80033-03	59,811.89	XXXXXXXXXX	
Outstanding, December 31, 2012	80033-04	975,287.73	XXXXXXXXXX	
		1,035,099.62	1,035,099.62	
2013 Loan Maturities			80033-05	61,014.11
2013 Interest on Loans			80033-06	19,202.21
<b>Total 2013 Debt Service for Open Space - Green Trust Loan</b>			<b>80033-13</b>	<b>80,216.32</b>

**LIST OF LOANS ISSUED DURING 2012**

Purpose	2013 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	.00	.00		

80033-14      80033-15

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING    WWT  
AND 2013 DEBT SERVICE FOR LOANS  
INFRASTRUCTURE TRUST LOAN**

		Debit	Credit	2013 Debt Service
Outstanding, January 1, 2012	80033-01	XXXXXXXXXX	1,025,000.00	
Issued	80033-02	XXXXXXXXXX		
Paid	80033-03	80,000.00	XXXXXXXXXX	
Outstanding, December 31, 2012	80033-04	945,000.00	XXXXXXXXXX	
		1,025,000.00	1,025,000.00	
2013 Loan Maturities			80033-05	85,000.00
2013 Interest on Loans			80033-06	47,062.50
<b>Total 2013 Debt Service for Infrastructure Trust Loan</b>			<b>80033-13</b>	<b>132,062.50</b>

**LIST OF LOANS ISSUED DURING 2012**

Purpose	2013 Maturity	Amount Issued	Date of Issue	Interest Rate
		N	A	
<b>Total</b>	.00	.00		

80033-14                      80033-15

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING WWT  
AND 2013 DEBT SERVICE FOR LOANS  
ZERO INTEREST INFRASTRUCTURE TRUST LOAN**

		Debit	Credit	2013 Debt Service
Outstanding, January 1, 2012	80033-01	XXXXXXXXXX	856,893.74	
Issued	80033-02	XXXXXXXXXX		
Paid	80033-03	85,151.74	XXXXXXXXXX	
Outstanding, December 31, 2012	80033-04	771,742.00	XXXXXXXXXX	
		856,893.74	856,893.74	
2013 Loan Maturities			80033-05	85,540.37
2013 Interest on Loans			80033-06	
Total 2013 Debt Service for Zero Interest Infrastructure Trust Loan			80033-13	85,540.37

**LIST OF LOANS ISSUED DURING 2012**

Purpose	2013 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	.00	.00		

80033-14      80033-15

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING WWT  
AND 2013 DEBT SERVICE FOR BONDS  
TYPE I SCHOOL TERM BONDS**

		Debit	Credit	2013 Debt Service
Outstanding, January 1, 2012	80034-01	XXXXXXXXXX		
Paid	80034-02		XXXXXXXXXX	
Outstanding, December 31, 2012	80034-03	.00	XXXXXXXXXX	
		.00	.00	
2013 Bond Maturities - Term Bonds			80034-04	
2013 Interest on Bonds*		80034-05		

**TYPE I SCHOOL SERIAL BOND**

		Debit	Credit	2013 Debt Service
Outstanding, January 1, 2012	80034-06	XXXXXXXXXX		
Issued	80034-07	XXXXXXXXXX		
Paid	80034-08		XXXXXXXXXX	
Outstanding, December 31, 2012	80034-09	.00	XXXXXXXXXX	
		.00	.00	
2013 Bond Maturities - Serial Bonds			80034-11	
2013 Interest on Bonds*		80034-10		
Total "Interest on Bonds - Type I School Debt Service" (*Items)			80034-12	.00

**LIST OF BONDS ISSUED DURING 2012**

Purpose	2013 Maturity	Amount Issued	Date of Issue	Interest Rate
Total 80035-	.00	.00		

**2013 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY**

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





# SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

WWT

Title or Purpose of Issue	Purpose	Amount of Lease Obligation Outstanding Dec. 31, 2012	2013 Budget Requirement	
			For Principal	For Interest and Fees
1.				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.	N			
11.				
12.				
13.	A			
14.				
Total		.00	.00	.00

80051-01      80051-02

TOWNSHIP OF WEST WINDSOR - COUNTY OF MERCER

GENERAL CAPITAL FUND

Sheet 35

Sheet 1 of 5

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Ordinance Number	Improvement Description	Ordinance		Balance Dec. 31, 2011		2012		Balance Dec. 31, 2012	
		Date	Amount	Funded	Unfunded	Authorizations	Decreases	Funded	Unfunded
General Improvements:									
T.I.D. Other Projects									
86-15,		6/02/1986	\$ 300,000.00	\$	\$			\$	\$
87-47,		11/16/1987	400,000.00						
88-31,		11/03/1988	400,000.00						
90-15,		4/30/1990	400,000.00						
91-21		9/16/1991	50,000.00	4,172.50				4,172.50	
95-14.3,		3/20/1995	10,000.00						
97-23.2		12/15/1997	10,000.00						
96-07C		4/29/1996	174,150.00	9,768.28			1,416.00	9,768.28	
96-29		11/25/1996	100,000.00	7,430.11				6,014.11	
98-26.3		11/12/1998	10,000.00	55,910.43				55,910.43	
98-31J, K, L			10,000.00	10,000.00				10,000.00	
99-21		1/11/1999	140,805.00	35,008.28				35,008.28	
99-22A		9/07/1999	403,830.00	24,190.14				24,190.14	
99-22L,		9/07/1999	158,760.00	6,527.38			6,527.38		
01-13		9/07/1999	2,296,875.00						
00-19A		5/29/2001	808,500.00	8,900.00				8,900.00	
00-19F		8/21/2000	85,785.00	19,558.29				19,558.29	
00-19G		8/21/2000	60,120.00	388.75				388.75	
00-21,		8/21/2000	111,250.00	3,000.00				3,000.00	
01-21		8/21/2000	2,519,000.00						
00-22.2		10/22/2001	300,000.00	12,001.33	29,386.52			12,001.33	29,386.52
01-25		8/21/2000	1,900,000.00	231.79				231.79	
03-24A		12/17/2001	146,475.00	6,193.13				6,193.13	
03-24C		9/22/2003	355,950.00	26,392.50				26,392.50	
03-30,		9/22/2003	318,045.00	13,115.00			4,072.62	22,319.88	
04-16,		12/15/2003	250,000.00					13,115.00	
05-09.1,		6/28/2004	200,000.00						
06-11A		8/01/2005	200,000.00						
04-15A		8/14/2006	200,000.00	331.45				331.45	
04-15C		6/28/2004	149,415.00	143,415.00				143,415.00	
04-15D		6/28/2004	550,095.00	3,162.00			3,162.00		
04-15F		6/28/2004	1,619,100.00	5,171.83				5,171.83	
04-15H		6/28/2004	151,410.00	11,863.57				11,863.57	
04-30		6/28/2004	143,115.00	4,911.53				4,911.53	
05-09.3		11/08/2004	126,000.00	17,850.00				17,850.00	
05-10D		8/01/2005	200,000.00	595.00				595.00	
05-10I		8/15/2005	858,165.00	16,437.74				16,437.74	
05-10K		8/15/2005	95,865.00	943.00				943.00	
06-09A		8/15/2005	119,595.00	2,528.72				2,528.72	
06-09B		8/14/2006	148,785.00	3,593.74				3,593.74	
		8/14/2006	215,985.00	12,619.94				12,619.94	

TOWNSHIP OF WEST WINDSOR - COUNTY OF MERCER

GENERAL CAPITAL FUND

Sheet 35

Sheet 2 of 5

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Ordinance Number	Improvement Description	Ordinance Date	Amount	Balance Dec. 31, 2011		2012 Authorizations	Decreases	Balance Dec. 31, 2012	
				Funded	Unfunded			Funded	Unfunded
General Improvements (Continued):									
06-09D, E	Various Improvements	8/14/2006	\$ 2,251,515.00	\$	\$	\$	\$	\$	\$
06-09H	Improvements to Parks	8/14/2006	479,535.00	2,571.69		1,270.15	1,270.15	1,489.58	
07-10A	Acquisition of Office and Computer Equipment	5/14/2007	173,670.00	72,988.58		1,082.11	1,082.11	55,524.95	
07-10B	Acquisition of Emergency Generator	5/14/2007	85,785.00	74,175.03		17,463.63	17,463.63	74,175.03	
07-10C	Improvements of Administration Building	5/14/2007	154,455.00	111,305.00				110,320.00	
07-10G	Road and Drainage Improvements	5/14/2007	1,062,390.00		37,465.96			32,966.84	
07-10H	Improvements to Schenck Farmstead	5/14/2007	126,210.00	1,443.00				1,443.00	
07-10J	Acquisition of Four-Wheel Drive Vehicle	5/14/2007	22,155.00	3,464.60				3,464.60	
07-10K	Improvements to Parks	5/14/2007	782,460.00	77,728.26				40,666.31	
07-10L	Improvement to Municipal Facilities	5/14/2007	302,820.00	136,194.69				89,811.89	
07-10M	Acquisition of Public Safety Equipment	5/14/2007	100,905.00	5.55				5.55	
07-10N,									
09-01	Acquisition of Public Safety Vehicles	5/14/2007	464,415.00	33,147.95				16,399.29	
07-100	Installation of Diesel Exhaust Capture System	5/14/2007	60,585.00	23,574.50				23,574.50	
07-10R	General Improvements to Police and Court Building	5/14/2007	25,200.00	21,301.24				13,615.82	
07-25	Princeton Junction Redevelopment Plan	12/17/2007	200,000.00	1,036.25				1,036.25	
08-11A	Acquisition of Office and Computer Equipment	6/23/2008	154,350.00	153,949.40				153,400.00	
08-11B	Improvement to Municipal Facilities	6/23/2008	287,700.00	109,875.00				109,875.00	
08-11C	Bicycle and Pedestrian Improvements	6/23/2008	284,050.00	1,009.64				1,009.64	
08-11F	Annual Road Improvement Program	6/23/2008	757,050.00	3,900.00				3,900.00	
08-11G	Storm Water Regulation Program	6/23/2008	25,200.00	2,052.08				2,052.08	
08-11H	Traffic Safety Improvements	6/23/2008	334,450.00	15.88				15.88	
08-11I	Improvements to the Schenck Farm Homestead	6/23/2008	183,750.00	41,375.45				41,200.45	
08-11K,									
09-17	Improvements to Parks	6/23/2008	883,050.00	422,480.75				354,805.14	75,266.79
08-11L	Acquisition of Human Services Office Equipment	6/23/2008	75,600.00	10,594.62				10,594.62	
08-11M	Acquisition of Senior Transportation Bus	6/23/2008	50,400.00	2,400.00				2,400.00	
08-11N	Senior Center Building Landscaping	6/23/2008	9,030.00	2,000.00				2,000.00	
08-11O	Acquisition of Emergency Services Equipment	6/23/2008	152,250.00	20,819.89				16,566.27	
08-11P	Acquisition of Emergency Services Vehicle	6/23/2008	908,250.00	65,876.83				65,876.83	
08-11Q	Acquisition of Police Computer Equipment	6/23/2008	43,890.00	508.56				508.56	
08-11S	Improvements to Police and Court Building	6/23/2008	25,200.00	1,200.00				1,200.00	
08-11W	Acquisition of Public Works Office Equipment	6/23/2008	5,040.00						
08-26	Sanitary Sewer System Improvements	10/06/2008	6,072,621.22	1,265,379.49				1,140,538.05	
09-14A	Acquisition of Office and Computer Equipment	9/21/2009	151,410.00	17,773.43				17,773.43	
09-14B	Improvement to Municipal Facilities	9/21/2009	126,000.00	106,347.50				106,347.50	
09-14C	Acquisition of Four-Wheel Drive Vehicle	9/21/2009	28,245.00	1,592.60				1,592.60	
09-14D	Bicycle and Pedestrian Improvements	9/21/2009	304,030.00	190,777.24				104,577.12	
09-14E	Emergency Road and Drainage Improvements	9/21/2009	50,400.00	47,730.00				28,867.62	
09-14F	Renovations to Princeton Junction Firehouse	9/21/2009	252,420.00	61,686.94				7,485.00	
09-14G	Annual Road Improvement Program	9/21/2009	757,050.00	116,783.50				108,489.29	
09-14H	Storm Water Regulation Program	9/21/2009	25,200.00	12,499.84				10,920.21	
09-14Ia	Traffic Safety Improvements - Grant	9/21/2009	45,000.00		45,000.00				

TOWNSHIP OF WEST WINDSOR - COUNTY OF MERCER

GENERAL CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Ordinance Number	Improvement Description	Ordinance Date	Amount	Balance Dec. 31, 2011		2012 Authorizations	Decreases	Balance Dec. 31, 2012	
				Funded	Unfunded			Funded	Unfunded
General Improvements (Continued):									
09-14Ib	Traffic Safety Improvements - Grant	9/21/2009	\$ 175,000.00	\$	\$ 130,000.00	\$	\$ 130,000.00	\$	\$
09-14I	Traffic Safety Improvements	9/21/2009	229,295.00	101,785.67			37,978.36	63,807.31	
09-14J	Improvements to the Schenck Farm Homestead	9/21/2009	363,300.00	228,855.07			91,579.05	137,276.02	
09-14L	Acquisition of Mobile Stage and Electronic Sign	9/21/2009	150,600.00	2,560.00				2,560.00	
09-14M	Improvements to Parks	9/21/2009	580,545.00	289,619.78			100,723.19	188,896.59	
09-14N	Acquisition of Senior Transportation Bus	9/21/2009	15,120.00	720.00	14,400.00			720.00	14,400.00
09-14O	Acquisition of Emergency Services Equipment	9/21/2009	221,025.00	99,903.35			4,234.91	95,668.44	
09-14P	Acquisition of Police Computer Equipment	9/21/2009	69,090.00	10,054.54			8,091.00	1,963.54	
09-14Q	Acquisition of Police Equipment	9/21/2009	49,455.00	47,936.22			33,497.37	14,438.85	
09-14R	Improvements to Police and Court Building	9/21/2009	25,200.00	1,200.00	24,000.00			1,200.00	24,000.00
09-14S	Acquisition of Public Works Equipment	9/21/2009	90,300.00	6,127.77				6,127.77	
09-14T	Acquisition of Public Works Vehicles	9/21/2009	408,870.00	115,077.63			95,011.26	20,066.37	
09-14U	Sanitary Sewer and Public Works Complex Improvements	9/21/2009	297,780.00	233,954.12		233,954.12		4,052.89	
09-14V	Acquisition of Court Copier and Fax Machine	9/21/2009	6,090.00	4,052.89				84,235.24	
09-14W	Dutch Neck Bicycle and Pedestrian Improvements	9/21/2009	95,000.00	84,235.24				1,224.00	
09-14X	Reconstruction of Wallace Road	9/21/2009	150,000.00	134,402.17			133,178.17	1,224.00	
09-15	Princeton Junction Redevelopment Plan	9/21/2009	210,000.00	166,820.11			(2,791.47)	169,611.58	
10-05	Public Land Maintenance	3/01/2010	200,000.00	2,583.31			2,583.31		
10-18A	Acquisition of Office and Computer Equipment	9/20/2010	140,280.00	5,400.00	133,600.00			5,400.00	133,600.00
10-18B	Improvement to Municipal Facilities	9/20/2010	85,785.00	3,300.00	81,700.00			3,300.00	81,700.00
10-18C	Bicycle and Pedestrian Improvements	9/20/2010	454,335.00	371,407.75			22,646.90	348,760.85	
10-18D	Emergency Road and Drainage Improvements	9/20/2010	50,400.00	50,000.00				50,000.00	
10-18E	Annual Road Improvement Program	9/20/2010	757,050.00	747,061.54			206,358.39	540,703.15	
10-18F	Traffic Safety Improvements	9/20/2010	1,798,350.00	1,721,588.77			38,749.74	1,682,839.03	
10-18F	Traffic Safety Improvements - Grant	9/20/2010	225,000.00	6,143.60	56,250.00		9,696.48	38,973.60	13,723.52
10-18G	Engineering Plotter Replacement	9/20/2010	25,200.00	9.00	5,200.00		9.00		5,200.00
10-18I	Improvements to Parks	9/20/2010	277,200.00	277,200.00			2,200.00	275,000.00	
10-18J	Acquisition of Emergency Services Equipment	9/20/2010	99,750.00	99,000.00			21,844.19	77,155.81	
10-18K	Acquisition of Emergency Services Vehicle	9/20/2010	45,360.00	89.25	2,000.00		89.25	20,925.70	2,000.00
10-18L	Acquisition of Police Computer Equipment	9/20/2010	43,890.00	41,283.10				38,000.00	
10-18M	Acquisition of Police Equipment	9/20/2010	38,325.00	38,000.00			20,357.40	1,000.00	24,000.00
10-18N	Improvements to Police and Court Building	9/20/2010	25,200.00	1,000.00	24,000.00			1,000.00	24,000.00
10-18O	Acquisition of Animal Control Vehicle	9/20/2010	30,240.00	1,440.00	28,800.00			1,440.00	28,800.00
10-18P	Acquisition of Public Works Equipment	9/20/2010	166,530.00	34.00	3,400.00		34.00	3,400.00	3,400.00
10-18Q	Acquisition of Public Works Vehicles	9/20/2010	166,530.00	17.00	13,800.00		17.00		13,800.00
10-18R	Sanitary Sewer and Public Works Complex Improvements	9/20/2010	272,580.00	252,360.00		252,360.00		873,985.44	
10-19.1	Meadow Road Improvements	9/20/2010	878,635.44	873,985.44				28,740.64	
10-19.2	Penn Lyle Road Improvements	9/20/2010	274,820.99	32,720.64			3,980.00	8,060.35	
10-19.3	Alexander Road Improvements	9/20/2010	13,925.35	9,948.85			1,888.50	94,518.09	
11-06	Public Land Maintenance	3/07/2011	380,000.00	264,666.24			170,148.15		
11-08.01	Alexander Road, Meadow Road, North Post Road and Vaughn Drive Improvements	4/25/2011	1,157,420.40	1,091,497.47			44,381.17	1,047,116.30	







**GENERAL CAPITAL FUND**

WWT

**SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS**

		Debit	Credit
Balance January 1, 2012	80030-01	XXXXXXXXXX	
Received from 2012 Budget Appropriation *	80030-02	XXXXXXXXXX	
Received from 2012 Emergency Appropriation *	80030-03	XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations	80030-04		XXXXXXXXXX
			XXXXXXXXXX
Balance December 31, 2012	80030-05	.00	XXXXXXXXXX
		.00	.00

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

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

**GENERAL CAPITAL FUND ONLY**

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided By Ordinance	Amount of Down Payment in Budget of 2012 or Prior Years
12-08	3,885,000.00	3,700,000.00	185,000.00	
12-09	1,018,522.55		1,018,522.55	
<b>Total</b>	<b>80032-00 4,903,522.55</b>	<b>3,700,000.00</b>	<b>1,203,522.55</b>	<b>.00</b>

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 - 2012**

WWT

		Debit	Credit
Balance January 1, 2012	80029-01	XXXXXXXXXX	344,669.71
Premium on Sale of Bonds		XXXXXXXXXX	
Funded Improvement Authorizations Cancelled		XXXXXXXXXX	
Prior Year Refund			
Appropriated to Finance Improvement Authorizations	80029-02		XXXXXXXXXX
Appropriated to 2012 Budget Revenue	80029-03	58,236.00	XXXXXXXXXX
Balance December 31, 2012	80029-04	286,433.71	XXXXXXXXXX
		344,669.71	344,669.71

**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, 2012 \_\_\_\_\_
2. Amount of Cash in Special Trust Fund as of December 31, 2012 (Note A) \_\_\_\_\_
3. Amount of Bonds Issued Under Item 1 Maturing in 2013 \_\_\_\_\_
4. Amount of Interest on Bonds with a Covenant - 2013 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 2012 appropriation column.

**IMPORTANT!!**

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

A.

1. Total Tax Levy for the Year 2012 was		<u>148,581,656.20</u>
2. Amount of Item 1 Collected in 2012 (*)	<u>147,745,522.73</u>	
3. Seventy (70) Percent of Item 1		<u>104,007,159.34</u>

(\*) Including prepayments and overpayments applied.

- B.
- Did any maturities of bonded obligations or notes fall due during the year 2012?  
 Answer YES or NO Yes
  
  - Have Payments been made for all bonded obligations or notes due on or before December 31, 2012?  
 Answer YES or NO Yes If answer is "NO" Give details

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

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

D.

1. Cash Deficit 2011			<u>                    </u>
2. 4% of 2011 Tax Levy for all purposes:			
Levy --	<u>                    </u>	=	<u>                    .00</u>
3. Cash Deficit 2012			<u>                    </u>
4. 4% of 2012 Tax Levy for all purposes:			
Levy --	<u>                    </u>	=	<u>                    .00</u>

E.

<u>Unpaid</u>	<u>2011</u>	<u>2012</u>	<u>Total</u>
1. State Taxes	<u>                    </u>	<u>                    </u>	<u>                    .00</u>
2. County Taxes	<u>                    </u>	<u>516,365.22</u>	<u>516,365.22</u>
3. Amounts due Special Districts	<u>                    </u>	<u>                    </u>	<u>                    .00</u>
4. Amounts due School Districts for Local School Tax	<u>                    </u>	<u>                    </u>	<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 2012, please observe instructions on Sheet 2.

**NO WATER UTILITY**

**POST CLOSING**  
**TRIAL BALANCE - SWIMMING POOL UTILITY FUND**  
 AS AT DECEMBER 31, 2012  
 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	237,234.08	
Interfund - Swimming Pool Capital Fund		
Cash Liabilities:		
Appropriation Reserves		19,114.40
Reserve for Encumbrances		3,723.01
Interfund - Swimming Pool Capital Fund		162,753.22
Accrued Interest on Bonds		10,592.85
Accounts Payable		
Total Cash Liabilities		196,183.48
Fund Balance		41,050.60
	237,234.08	237,234.08
<b>CAPITAL FUND</b>		
Cash and Cash Equivalents	462,859.57	
Fixed Capital	3,181,345.81	
Fixed Capital Authorized and Uncompleted	30,000.00	
Interfund - Swimming Pool Operating Fund	162,753.22	
Serial Bonds		1,415,000.00
Capital Improvement Fund		15,000.00
Improvement Authorizations - Funded		7,834.43
Reserve for Amortization		1,766,345.81
Reserve for Deferred Amortization		50,000.00
Reserve for Debt Service		601,324.00
Fund Balance		1,454.36
Estimated Proceeds on Bonds and Notes		
Proceeds on Bonds and Notes Authorized		
	3,836,958.60	3,856,958.60

(Do not crowd - add additional sheets)



**ANALYSIS OF SWIMMING POOL UTILITY ASSESSMENT CASH AND INVESTMENTS PLEDGED TO WWF**

**LIABILITIES AND SURPLUS**

Title of Liability to which Cash and Investments are Pledged	Balance Dec. 31, 2011	RECEIPTS				Disbursements	Balance Dec. 31, 2012
		Assessments and Liens	Current Budget	XXXXXXXXXX	XXXXXXXXXX		
Assessment Serial Bond Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Assessment Bond Anticipation Notes:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
			N				
			A				
Other Liabilities							
Trust Surplus							
*Less Assets "Unfinanced"	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>Totals</b>	.00	.00	.00	.00	.00	.00	.00

\* Show as red figure.

**SCHEDULE OF SWIMMING POOL UTILITY BUDGET - 2012**

WWT

**BUDGET REVENUES**

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	35,000.00	35,000.00	
Operating Surplus Anticipated with Consent of Director of Local Govt. Services	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Membership Fees	445,000.00	418,741.00	(26,259.00)
Other Fees	175,000.00	178,094.00	3,094.00
Interest on Deposits and Investments	1,000.00	720.93	(279.07)
Reserve for Debt Service	56,702.00	56,702.00	
Added by N.J.S. 40A:4-87: (List)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Subtotal	712,702.00	689,257.93	(23,444.07)
Deficit (General Budget) **			
	712,702.00	689,257.93	(23,444.07)

\*\*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	712,702.00
Added by N.J.S. 40A:4-87	
Emergency	
Total Appropriations	712,702.00
Add: Overexpenditures (See Footnote)	
Total Appropriations and Overexpenditures	712,702.00
Deduct Expenditures:	
Paid or Charged	692,240.10
Reserved	19,114.40
Surplus (General Budget) **	
Total Expenditures	711,354.50
Unexpended Balance Cancelled (See Footnote)	1,347.50

**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 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"

# STATEMENT OF 2012 OPERATION SWIMMING POOL UTILITY

WWT

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

**Section 1:**

Revenue Realized:	XXXXXXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")		
Miscellaneous Revenue Not Anticipated		
2011 Appropriation Reserves Cancelled *		
Total Revenue Realized		.00
Expenditures:	XXXXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXXXX	
Paid or Charged		
Reserved		
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Overexpenditure of Appropriation Reserves		
Total Expenditures	.00	
Less: Deferred Charges Included in Above "Total Expenditures"	XXXXXXXXXX	
Total Expenditures - As Adjusted	<i>N A</i>	.00
Excess		.00
Budget Appropriation - Surplus (General Budget) **		
Remainder = Balance of "Results of 2012 Operation" ("Excess in Operations" - Sheet 60)	.00	
Deficit		.00
Anticipated Revenue - Deficit (General Budget) **		
Remainder = Balance of "Results of 2012 Operation" ("Operating Deficit - to Trial Balance" - Sheet 60)	.00	

**SECTION 2:**

The following Item of "2011 Appropriation Reserves Cancelled in 2012" is due to the Current Fund TO THE EXTENT OF the amount Received and Due from the General Budget of 2011 for an Anticipated Deficit in the Swimming Pool Utility for 2011:

2011 Appropriation Reserves Cancelled in 2012	53,685.24	
Less: Anticipated Deficit in 2011 Budget - Amount Received and Due from Current Fund - If none, enter "None"	XXXXXXXXXX none	
*Excess (Revenue Realized)		53,685.24

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

**RESULTS OF 2012 OPERATIONS - SWIMMING POOL UTILITY**

WWT

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXXXX	.00
Unexpended Balances of Appropriations	XXXXXXXXXX	1,347.50
Miscellaneous Revenue Not Anticipated	XXXXXXXXXX	
Unexpended Balances of 2011 Appropriation Reserves*	XXXXXXXXXX	53,685.24
Deficit in Anticipated Revenue	23,444.07	XXXXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXXXX	.00
Excess in Operations - to Operating Surplus	31,588.67	XXXXXXXXXX
*See <u>restriction</u> in amount on Sheet 59, SECTION 2	55,032.74	55,032.74

**OPERATING SURPLUS - SWIMMING POOL UTILITY**

	Debit	Credit
Balance January 1, 2012	XXXXXXXXXX	44,461.93
Excess in Results of 2012 Operations	XXXXXXXXXX	31,588.67
Amount Appropriated in 2012 Budget -Cash	35,000.00	XXXXXXXXXX
Amount Appropriated in 2012 Budget with Prior Written Consent of Director of Local Government Services	.00	XXXXXXXXXX
Balance December 31, 2012	41,050.60	XXXXXXXXXX
	76,050.60	76,050.60

**ANALYSIS OF BALANCE DECEMBER 31, 2012  
(FROM SWIMMING POOL UTILITY - TRIAL BALANCE)**

Cash	237,234.08
Investments	
Interfund Accounts Receivable	
Subtotal	237,234.08
Deduct Cash Liabilities Marked with "C" on Trial Balance	196,183.48
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	41,050.60
Other Assets Pledged to Operating Surplus *	
Deferred Charges #	
Operating Deficit #	
Total Other Assets	.00
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2013 BUDGET.	41,050.60

\* In the case of a "Deficit in Operating Surplus Cash",  
"other Assets" would be also pledged to cash liabilities.

**SCHEDULE OF SWIMMING POOL UTILITY ACCOUNTS RECEIVABLE**

**WWT**

Balance December 31, 2011		<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, 2012		<u><u>                    </u></u>
		.00

*N A*  
**SCHEDULE OF SWIMMING POOL UTILITY LIENS**

Balance December 31, 2011		<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, 2012		<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, 2011 Per Audit Report	Amount in 2012 Budget	Amount Resulting from 2012	Balance as at Dec. 31, 2012
1. Caused By 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 2013
1.					
2.					
3.					
4.					

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING WWT  
AND 2013 DEBT SERVICE FOR BONDS  
SWIMMING POOL UTILITY ASSESSMENT BONDS**

	Debit	Credit	2013 Debt Service
Outstanding, January 1, 2012	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
	N	A	
Outstanding, December 31, 2012	.00	XXXXXXXXXX	
	.00	.00	
2013 Bond Maturities - Assessment Bonds			
2013 Interest on Bonds*			

**SWIMMING POOL UTILITY CAPITAL BONDS**

	Debit	Credit	2013 Debt Service
Outstanding, January 1, 2012	XXXXXXXXXX	1,595,000.00	
Issued	XXXXXXXXXX		
Paid	180,000.00	XXXXXXXXXX	
Outstanding, December 31, 2012	1,415,000.00	XXXXXXXXXX	
	1,595,000.00	1,595,000.00	
2013 Bond Maturities - Capital Bonds			190,000.00
2013 Interest on Bonds*		70,750.00	
Total "Interest on Bonds - Debt Service" (*Items)			70,750.00

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

2013 Interest on Bonds (*Items)	70,750.00	
Less: Interest Accrued to 12/31/12 (Trial Balance)	11,940.35	
Subtotal	58,809.65	
Add: Interest to be Accrued as of 12/31/13	10,592.85	
Required Appropriation 2013		69,402.50

**LIST OF BONDS ISSUED DURING 2012**

Purpose	2013 Maturity	Amount Issued	Date of Issue	Interest Rate
		N	A	
Total	.00	.00		

**DEBT SERVICE FOR SWIMMING POOL UTILITY NOTES (OTHER THAN ASSESSMENT NOTES) WWWT**

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

INTEREST ON NOTES - SWIMMING POOL UTILITY BUDGET	
2013 Interest on Notes	.00
Less: Interest Accrued to 12/31/12 (Trial Balance)	
Subtotal	.00
Add: Interest to be Accrued as of 12/31/13	
Required Appropriation - 2013	.00

Memo: Designate all "Capital Notes" issued under N.J.S. 40A:2-8(b) with "C". Such notes must be retired at the rate of 20% of the original amount issued annually.  
 \*\* "Original Date of Issue" refers to the date when the first money was borrowed for a particular improvement, not the renewal date of subsequent notes which were issued.  
 All notes with an original date of issue of 2010 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2013 or written intent of permanent financing submitted with statement.  
 \*\* If interest on notes is financed by ordinance, designate same, otherwise an amount must be included in this column.

(Do not crowd - add additional sheets)



# SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

WWT

Title or Purpose of Issue	Purpose	Amount of Lease Obligation Outstanding Dec. 31, 2012	2013 Budget Requirement	
			For Principal	For Interest and Fees
1.				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.	Z			
10.				
11.	A			
12.				
13.				
14.				
<b>Total</b>		.00	.00	.00



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

WWT

	Debit	Credit
Balance January 1, 2012	XXXXXXXXXX	15,000.00
Received from 2012 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, 2012	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, 2012	XXXXXXXXXX	
Received from 2012 Budget Appropriation*	XXXXXXXXXX	
Received from 2012 Emergency Appropriation*	XXXXXXXXXX	
	A	
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance December 31, 2012	.00	XXXXXXXXXX
	.00	.00

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

**SWIMMING POOL UTILITY CAPITAL FUND**

WWT

**CAPITAL IMPROVEMENTS AUTHORIZED IN 2012**

**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 2012 or Prior Years
12-07	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 2012**

	Debit	Credit
Balance January 1,2012	XXXXXXXXXX	1,454.36
Premium on Sale of Bonds	XXXXXXXXXX	
Funded Improvement Authorizations Cancelled	XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
Appropriated to 2012 Budget Revenue		XXXXXXXXXX
Balance December 31,2012	1,454.36	XXXXXXXXXX
	1,454.36	1,454.36