

**ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2013  
(UNAUDITED)**

WWT

POPULATION LAST CENSUS: 27,615  
NET VALUATION TAXABLE 2013: \$5,974,136,015  
MUNICODE: 1113  
**FIVE DOLLARS PER DAY PENALTY IF NOT FILED BY:**  
**COUNTIES - JANUARY 26, 2014**  
**MUNICIPALITIES - FEBRUARY 10, 2014**

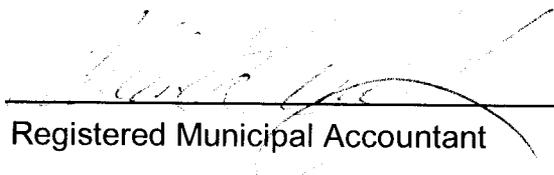
ANNUAL FINANCIAL STATEMENT REQUIRED TO BE FILED UNDER NEW JERSEY STATUTES ANNOTATED 40A:5-12, AS AMENDED, COMBINED WITH INFORMATION REQUIRED PRIOR TO CERTIFICATION OF BUDGETS BY THE DIRECTOR OF THE DIVISION OF LOCAL GOVERNMENT SERVICES.

**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.

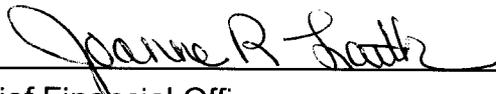
Name:   
Title: Registered Municipal Accountant

(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, 2013, completely in compliance with N.J.S. 40A:5-12, as amended. I also give complete assurances as to the veracity of required information included herein, needed prior to certification by the Director of Local Government Services, including the verification of cash balances as of December 31, 2013.

Signature:   
Title: Chief 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, 2013 and have applied certain agreed-upon procedures thereon as promulgated by the Division of Local Government Services, solely to assist the Chief Financial Officer in connection with the filing of the Annual Financial Statement for the year then ended as required by N.J.S. 40A:5-12, as amended.

Because the agreed-upon procedures do not constitute an examination of accounts made in accordance with generally accepted auditing standards, I do not express an opinion on any of the post-closing trial balances, related statements and analyses. In connection with the agreed-upon procedures, no matters came to my attention that caused me to believe that the Annual Financial Statement for the year ended 2013 is not in substantial compliance with the requirements of the State of New Jersey, Department of Community Affairs, Division of Local Government Services. Had I performed additional procedures or had I made an examination of the financial statements in accordance with generally accepted auditing standards, other matters might have come to my attention that would have been reported to the governing body and the Division. This Annual Financial Statement relates only to the accounts and items prescribed by the Division and does not extend to the financial statements of the municipality, taken as a whole.

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

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 14<sup>th</sup> day of February, 2014

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

The undersigned *certifies* that the municipality has complied with the regulations governing revenues generated by uniform construction code fees and expenditures for construction code operations for fiscal year 2013 as required under N.J.A.C. 5:23-4.17.

Printed name: Joseph M. Valeri  
Signature: Joseph M. Valeri  
Certificate #: 004102  
Date: 2/7/14

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 2014.

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: 2/10/14

**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: *N A*

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, 2013**

	(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>458,347.00</u>	\$ <u>94,732.15</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 2013 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, 2013**

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2014 and filed with the County Board of Taxation on January 10, 2014 in accordance with the 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.

*Steven J. Berman*

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

**Township of West Windsor**  
MUNICIPALITY

**Mercer**  
COUNTY

**POST CLOSING**  
**TRIAL BALANCE - CURRENT FUND**  
AS AT DECEMBER 31, 2013

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

Title of Account	Debit	Credit
Cash and Cash Equivalents	22,408,657.29	
Change Fund	825.00	
	22,409,482.29	
Due from State, Chapter 20, P.L. 1971	2,344.97	
	22,411,827.26	
Receivables Offset with Reserves:		
Taxes Receivable	632,065.09	
Tax Title Liens Receivable	49,801.91	
Foreclosed Property	5,000.00	
Delinquent Penalties and Interest		
Sewer Service Charges	78,783.46	
Police Special Duty	38,828.56	
Revenue Accounts Receivable	28,868.64	
Interfunds:		
Assessment Trust Fund		
Animal Control Trust Fund		
Other Trust Fund		
General Capital Fund		
	833,347.66	
Special Emergency Authorization		
Cash Liabilities:		
Appropriation Reserves		1,498,837.32
Reserve for Encumbrances		1,897,792.74
Accounts Payable		4,431,255.34
Prepaid Taxes		715,284.87
Tax Overpayments		35,737.85
Prepaid Sewer Service Charges		73,354.15
Sewer Service Charge Overpayments		501.11
Due to State - Fees Collected		15,094.00
Due to County for Added and Omitted Taxes		151,146.22
Reserve for Tree Planting		400.00
Due to State, Chapter 20, P.L. 1971		
Interfunds:		
Grant Fund		124,730.75
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, 2013

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	22,966.74	
Interfund - Current Fund		
Due to State of New Jersey		16.80
Reserve for Expenditures		22,949.94
	22,966.74	22,966.74
<b>OTHER TRUST FUND</b>		
Cash and Cash Equivalents	16,707,974.51	
Funds Held by Trustee	801,931.99	
Interfund - Current Fund		
LOSAP Program		801,931.99
Miscellaneous Reserves		16,707,974.51
	17,509,906.50	17,509,906.50

(Do not crowd - add additional sheets)

# MUNICIPAL PUBLIC DEFENDER

## CERTIFICATION

### Public Law 1997, C. 256

Municipal Public Defender Expended Prior Year 2012	(1) \$	11,600.00
	x	<u>25%</u>
	(2) \$	2,900.00
Municipal Public Defender Trust Cash Balance December 31, 2013	(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-0542

Date: 2/10/14

# Schedule of Trust Fund Deposits and Reserves

WWT

Purpose	Amount			Balance
	Dec. 31, 2012	Increases	Decreases	as at Dec. 31, 2013
1 Accumulated Absences	\$ 1,105,000.00	\$ 10,000.00	\$	\$ 1,115,000.00
2 Affordable Housing Fees	1,558,142.29	80,401.38	113,214.79	1,525,328.88
3 Cash Performance Bonds	3,905,442.15	595,338.95	320,284.78	4,180,496.32
4 Charter Club at Princeton Junction	75,000.00			75,000.00
5 D&R Canal Sewer Interceptor	149,088.53	329,374.00		478,462.53
6 Deposits for Third Party Liens	1,836.86	308,973.27	310,809.95	.18
7 Developers Agreement - Sewer	383,523.07			383,523.07
8 Development Inspection Fee Escrow	835,041.55	485,131.04	289,674.82	1,030,497.77
9 Development Plan Review Escrow	204,197.97	316,700.55	299,095.67	221,802.85
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	25,691.42	9,120.18	2,500.00	32,311.60
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	655,901.05	315.85	200,000.00	456,216.90
19 Municipal Law Enforcement Trust	26,947.51	18,950.88	9,688.50	36,209.89
20 Municipal Share of Developer Escrow	13,596.00	8,254.00	13,578.00	8,272.00
21 Nature Center Contribution				
22 New Edinburg Road	32,222.08			32,222.08
23 Off-Tract Road Assessments	784,579.15	2,516.09	12,056.00	775,039.24
24 Off-Tract Street Improvements	142,642.32	85.47		142,727.79
25 Open Space	3,708,355.70	1,197,373.22	1,230,606.74	3,675,122.18
26 Parking Offenses Adjudication Act	3,879.96	1,310.00		5,189.96
27 Playground Equipment	3,500.00			3,500.00
28 Premiums at Tax Sale	303,200.00	203,400.00	133,400.00	373,200.00
29 Princeton Arms Sewer Litigation	132,027.44			132,027.44
30 Property Rent	285,733.47	274,681.79	285,733.47	274,681.79
31 Public Defender Trust	200.00	8,491.00	8,691.00	
32 Recreation Commission	363,745.28	680,805.00	640,358.42	404,191.86
33 Recycling	61,832.63	30,134.38	45,005.30	46,961.71
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	18,902.19	40,746.12	44,849.72	14,798.59
38 Sewer Cleaning Funds	67,761.68			67,761.68
39 Sidewalk Installation	1,036.00			1,036.00
40 Snow Removal	411,427.73	274,945.43	79,930.69	606,442.47
41 South Meadows Detention Basin	16,316.06			16,316.06
42 Stormwater Management	250,000.00	42.31	179,556.40	70,485.91
43 Traffic Improvement District	33,544.01	20.08		33,564.09
44 Unemployment Compensation Ins.	171,459.12	18,387.08	21,132.39	168,713.81
45 Uniform Fire Code - Firefighters	4,285.45	1,000.00	4,259.72	1,025.73
46 Uniform Fire Code - Local	1,484.87	7,875.00	1,792.92	7,566.95
47 Water Monitoring	7,025.00			7,025.00
<b>Totals:</b>	<b>\$ 16,049,820.72</b>	<b>\$ 4,904,373.07</b>	<b>\$ 4,246,219.28</b>	<b>\$ 16,707,974.51</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, 2012	RECEIPTS				Transfer	Disbursements	Balance Dec. 31, 2013
		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			13.08				13.08	
<b>Totals</b>	<b>16,351.12</b>	<b>.00</b>	<b>.00</b>	<b>13.08</b>	<b>.00</b>	<b>.00</b>	<b>13.08</b>	<b>16,351.12</b>

\* Show as red figure.

**POST CLOSING**

WWT

**TRIAL BALANCE - GENERAL CAPITAL FUND**

AS AT DECEMBER 31, 2013

Title of Account	Debit	Credit
Est. Proceeds Bonds and Notes Authorized	8,678,060.04	XXXXXXXXXX
Bonds and Notes Authorized but not Issued	XXXXXXXXXX	8,678,060.04
Cash and Cash Equivalents	9,709,957.96	
Grants Receivable	95,000.00	
Deferred Charges to Future Taxation:		
Funded	27,783,197.73	
Unfunded	8,660,060.04	
Funded - Open Space	5,475,475.25	
Unfunded - Open Space	18,000.00	
Funded - Special Assessment	825,000.00	
Accounts Payable		10,031.37
Capital Improvement Fund		100,299.44
Improvement Authorizations:		
Funded		9,444,320.74
Unfunded		7,084,619.83
Funded - Open Space		845,253.25
Unfunded - Open Space		18,000.00
Serial Bonds:		
General		27,765,000.00
Open Space		3,015,000.00
Special Assessment		825,000.00
Green Trust Loans Payable		18,197.73
Green Trust Loan Payable - Open Space		914,273.62
Environmental Infrastructure Loans - Open Space		1,546,201.63
Bond Anticipation Notes - Open Space		
Reserve for:		
Arbitrage		336,941.21
Payment of Debt Service		254,813.75
Penn Lyle Park		3,768.00
Retainage Due Contractors		98,536.70
Fund Balance		286,433.71
	61,244,751.02	61,244,751.02

(Do not crowd - add additional sheets)



# CASH RECONCILIATION DECEMBER 31, 2013 (cont'd) WWT

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

<b>CURRENT FUND</b>	
PNC Bank	
ending in 9287	1,834,431.97
ending in 9295	176,394.50
1st Constitution	
ending in 7146	20,389,837.12
MBIA - CLASS	
ending in 2003	
State Cash Management Plan	
ending in 4171	50,002.63
	22,450,666.22
<b>ASSESSMENT TRUST FUND</b>	
PNC Bank	
ending in 9359	16,351.12
<b>ANIMAL CONTROL TRUST FUND</b>	
PNC Bank	
ending in 9316	48,662.64
<b>SWIMMING POOL OPERATING FUND</b>	
PNC Bank	
ending in 9527	147,467.78
<b>SWIMMING POOL CAPITAL FUND</b>	
State Cash Management Plan	
ending in 8171	450,048.86
PNC Bank	
ending in 8039	22,130.48
	472,179.34
<b>PUBLIC ASSISTANCE TRUST I</b>	
PNC Bank	
ending in 9471	43,097.03
<b>PUBLIC ASSISTANCE TRUST II</b>	
PNC Bank	
ending in 9498	29,785.37

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, 2013 (cont'd) WWT

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

<b>GENERAL CAPITAL FUND</b>	
PNC Bank	
ending in 9308	5,770,570.47
State Cash Management Plan	
ending in 0171	93,897.84
Investors Bank	
ending in 3643	4,000,000.00
	9,864,468.31
<b>OTHER TRUST FUND</b>	
PNC Bank	
ending in 9332	3,208,006.12
ending in 9447	17,900.34
ending in 9519	
ending in 9367	15,638.59
ending in 9455	3,249,179.85
ending in 9535	282,642.19
ending in 9463	59,860.42
ending in 9383	.18
Bank of America	
ending in 1565	906,559.51
ending in 1573	419,294.25
ending in 9383	
Sun Bank	
ending in 5965	1,539,423.88
Investors Bank	
ending in 3625	5,000,000.00
State Cash Management Plan	
ending in 7171	425,942.33
ending in 1171	124,243.46
ending in 3171	108,853.39
ending in 2171	438,316.56
ending in 9171	989,410.97
	16,785,272.04
<b>Total</b>	<b>49,857,949.85</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.

# MUNICIPALITIES AND COUNTIES

WWT

## FEDERAL AND STATE GRANTS RECEIVABLE

Grant	Balance Jan. 1, 2013	2013 Budget Revenue Realized	Received	Cancelled	Unappropriated Reserves Realized	Balance Dec. 31, 2013
<b>2013 YEAR GRANTS</b>						
Alcohol Education Rehabilitation Program		4,380.30	4,380.30			
Body Armor Fund		4,615.59			4,615.59	
Clean Communities Program		54,132.94	54,132.94			
Click It or Ticket		4,000.00	3,700.00	300.00		
Drive Sober or Get Pulled Over		13,200.00	6,850.00	2,950.00		3,400.00
Drunk Driving Enforcement Fund		13,894.85			13,894.85	
Efficiency Audit		26,330.00				26,330.00
<b>2012 YEAR GRANTS</b>						
Recreation Opportunities for Disabled	7,500.00		6,120.97			1,379.03
Smart Future Planning Grant	12,500.00					12,500.00
<b>Totals</b>	<b>20,000.00</b>	<b>120,553.68</b>	<b>75,184.21</b>	<b>3,250.00</b>	<b>18,510.44</b>	<b>43,609.03</b>

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

WWT

Grant	Balance Jan. 1, 2013	Transferred from 2013 Budget Appropriations		Reserve for Encumbrances	Expended	Cancelled	Balance Dec. 31, 2013
		Budget	Appropriation By 40A:4-87				
<b>2013 YEAR GRANTS</b>							
Alcohol Education Rehabilitation			4,380.30				4,380.30
Body Armor Fund			4,615.59		4,615.59		
Clean Communities Program			54,132.94				54,132.94
Click It or Ticket			4,000.00		3,700.00	300.00	
Drive Sober or Get Pulled Over		4,400.00	8,800.00		8,050.00	2,950.00	2,200.00
Drunk Driving Enforcement Fund			13,894.85				13,894.85
Efficiency Audit			26,330.00		26,330.00		
<b>2012 YEAR GRANTS</b>							
Alcohol Education Rehabilitation	4,209.12				2,452.55		1,756.57
Body Armor Fund	529.52			2,545.23	3,074.75		
Clean Communities Program	46,106.66				40,610.07		5,496.59
Drunk Driving Enforcement Fund	20,011.77			155.00	9,910.39		10,256.38
Recreation Opportunities for Disabled	6,597.00			1,230.00	7,827.00		
Smart Future Planning Grant				19,106.25	19,106.25		

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

WWT

Grant	Balance Jan. 1, 2013	Transferred from 2013 Budget Appropriations		Reserve for Encumbrances	Expended	Cancelled	Balance Dec. 31, 2013
		Budget	Appropriation By 40A:4-87				
2011 YEAR GRANTS							
Alcohol Education Rehabilitation	922.45				922.45		
Clean Communities Program	10,558.22				9,516.58		1,041.64
Drunk Driving Enforcement Fund	6,188.47						6,188.47
2010 YEAR GRANTS							
Body Armor Fund				1,474.77	1,474.77		
Drunk Driving Enforcement Fund	4,397.44						4,397.44
2009 YEAR GRANTS							
HDSRF - Compost Facility	253.12						253.12
HDSRF - Municipal Garage	4.75						4.75
2008 YEAR GRANTS							
Drunk Driving Enforcement Fund	12,658.67						12,658.67
2006 YEAR GRANTS							
Clean Communities Program				1,458.43	1,458.43		



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

WWT

Grant	Balance Jan. 1, 2013	Transferred to 2013		Cancelled	Received			Balance Dec. 31, 2013
		Budget	Appropriation By 40A:4-87					
Body Armor Fund	4,615.59		4,615.59		5,865.76			5,865.76
Drunk Driving Enforcement Fund	13,894.85		13,894.85		11,133.28			11,133.28
<b>Totals</b>	<b>18,510.44</b>	<b>.00</b>	<b>18,510.44</b>	<b>.00</b>	<b>16,999.04</b>	<b>.00</b>	<b>.00</b>	<b>16,999.04</b>

## \*LOCAL DISTRICT SCHOOL TAX

WWT

	Debit	Credit
Balance January 1, 2013	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85001-00	XXXXXXXXXX	
School Tax Deferred	XXXXXXXXXX	XXXXXXXXXX
(Not in excess of 50% of Levy - 2012-2013) 85002-00	XXXXXXXXXX	
Levy School Year July 1, 2013 - June 30, 2014	XXXXXXXXXX	
Levy Calendar Year 2013	XXXXXXXXXX	
Paid <span style="margin-left: 100px;"><i>N</i></span> <span style="margin-left: 100px;"><i>A</i></span>		XXXXXXXXXX
Balance December 31, 2013	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85003-00		XXXXXXXXXX
School Tax Deferred	XXXXXXXXXX	XXXXXXXXXX
(Not in excess of 50% of Levy - 2013-2014) 85004-00		XXXXXXXXXX
	.00	.00

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

# Must include unpaid requisitions.

## MUNICIPAL OPEN SPACE TAX

	Debit	Credit
Balance January 1, 2013 85045-00	XXXXXXXXXX	
2013 Levy 81105-00	XXXXXXXXXX	1,194,827.22
Interest Earned	XXXXXXXXXX	
Expenditures	1,194,827.22	XXXXXXXXXX
Balance December 31, 2013 85046-00		XXXXXXXXXX
	1,194,827.22	1,194,827.22

## REGIONAL SCHOOL TAX

WWT

(Provide a separate statement for each Regional District involved)

	Debit	Credit
Balance January 1, 2013	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 - 2012-2013) <span style="float: right;">85032-00</span>	XXXXXXXXXX	
Levy School Year July 1, 2013 - June 30, 2014	XXXXXXXXXX	
Levy Calendar Year 2013	XXXXXXXXXX	84,773,252.00
Paid	84,773,252.00	XXXXXXXXXX
Balance December 31, 2013	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 - 2013-2014) <span style="float: right;">85034-00</span>		XXXXXXXXXX
# Must include unpaid requisitions.	84,773,252.00	84,773,252.00

## REGIONAL HIGH SCHOOL TAX

	Debit	Credit
Balance January 1, 2013	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 - 2012-2013) <span style="float: right;">85042-00</span>	XXXXXXXXXX	
Levy School Year July 1, 2013 - June 30, 2014	XXXXXXXXXX	
Levy Calendar Year 2013	XXXXXXXXXX	
Paid <span style="margin-left: 100px;"><i>N</i></span>	<i>A</i>	XXXXXXXXXX
Balance December 31, 2013	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 - 2013-2014) <span style="float: right;">85044-00</span>		XXXXXXXXXX
# Must include unpaid requisitions.	.00	.00

## COUNTY TAXES PAYABLE

WWT

	Debit	Credit
Balance January 1, 2013	XXXXXXXXXX	XXXXXXXXXX
County Taxes 80003-01	XXXXXXXXXX	
Due County for Added and Omitted Taxes 80003-02	XXXXXXXXXX	516,365.22
2013 Levy:	XXXXXXXXXX	XXXXXXXXXX
General County 80003-03	XXXXXXXXXX	35,129,090.57
County Library 80003-04	XXXXXXXXXX	3,548,999.07
County Health	XXXXXXXXXX	
County Open Space Preservation	XXXXXXXXXX	1,215,551.90
Due County for Added and Omitted Taxes 80003-05	XXXXXXXXXX	151,146.22
Paid	40,410,006.76	XXXXXXXXXX
Balance December 31, 2013	XXXXXXXXXX	XXXXXXXXXX
County Taxes		XXXXXXXXXX
Due County for Added and Omitted Taxes	151,146.22	XXXXXXXXXX
	40,561,152.98	40,561,152.98

## SPECIAL DISTRICT TAXES

	Debit	Credit
Balance January 1, 2013 80003-06	XXXXXXXXXX	
2013 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 2013 Levy 80003-07	XXXXXXXXXX	
Paid 80003-08		XXXXXXXXXX
Balance December 31, 2013 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, 2013	80004-01	XXXXXXXXXX	
State Library Aid Received in 2013	80004-02	XXXXXXXXXX	
Expended	80004-09		XXXXXXXXXX
Balance December 31, 2013	80004-10		
		.00	.00

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

		Debit	Credit
Balance January 1, 2013	80004-03	XXXXXXXXXX	
State Library Aid Received in 2013	80004-04	XXXXXXXXXX	
Expended	80004-11		XXXXXXXXXX
Balance December 31, 2013	80004-12		
		.00	.00

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

*N A*

		Debit	Credit
Balance January 1, 2013	80004-05	XXXXXXXXXX	
State Library Aid Received in 2013	80004-06	XXXXXXXXXX	
Expended	80004-13		XXXXXXXXXX
Balance December 31, 2013	80004-14		
		.00	.00

## RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

		Debit	Credit
Balance January 1, 2013	80004-07	XXXXXXXXXX	
State Library Aid Received in 2013	80004-08	XXXXXXXXXX	
Expended	80004-15		XXXXXXXXXX
Balance December 31, 2013	80004-16		
		.00	.00

**STATEMENT OF GENERAL BUDGET REVENUES 2013**      **WWT**

Source	Budget -01	Realized -02	Excess or Deficit * -03
Surplus Anticipated 80101-	4,435,000.00	4,435,000.00	.00
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-			.00
Miscellaneous Revenue Anticipated:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Adopted Budget	9,585,085.81	10,231,876.31	646,790.50
Added by N.J.S. 40A:4-87: (List on 17a)	116,153.68	116,153.68	.00
Total Miscellaneous Revenue Anticipated 80103-	9,701,239.49	10,348,029.99	646,790.50
Receipts from Delinquent Taxes 80104-	600,000.00	812,018.41	212,018.41
Amount to be Raised by Taxation:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(a) Local Tax for Municipal Purposes 80105-	22,681,414.19	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-	22,681,414.19	24,272,357.11	1,590,942.92
	37,417,653.68	39,867,405.51	2,449,751.83

**ALLOCATION OF CURRENT TAX COLLECTIONS**

		Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00		XXXXXXXXXX	148,455,617.25
Amount to be Raised by Taxation		XXXXXXXXXX	XXXXXXXXXX
Local District School Tax 80109-00		.00	XXXXXXXXXX
Regional School Tax 80119-00		84,773,252.00	XXXXXXXXXX
Regional High School Tax 80110-00		.00	XXXXXXXXXX
County Taxes 80111-00		39,893,641.54	XXXXXXXXXX
Due County for Added and Omitted Taxes 80112-00		151,146.22	XXXXXXXXXX
Special District Taxes 80113-00		.00	XXXXXXXXXX
Municipal Open Space Tax 80120-00		1,194,827.22	XXXXXXXXXX
Reserve for Uncollected Taxes 80114-00		XXXXXXXXXX	1,829,606.84
Deficit in Required Collection of Current Taxes (or) 80115-00		XXXXXXXXXX	.00
Balance for Support of Municipal Budget (or) 80116-00		24,272,357.11	XXXXXXXXXX
*Excess Non-Budget Revenue (See footnote) 80117-00			XXXXXXXXXX
*Deficit Non-Budget Revenue (See footnote) 80118-00		XXXXXXXXXX	
		150,285,224.09	150,285,224.09

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



**STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2013**

**WWT**

2013 Budget as Adopted	80012-01	37,301,500.00
2013 Budget - Added by N.J.S. 40A:4-87	80012-02	116,153.68
Appropriated for 2013 (Budget Statement Item 9)	80012-03	37,417,653.68
Appropriated for 2013 by Emergency Appropriation (Budget Statement Item 9)	80012-04	
<b>Total General Appropriations (Budget Statement Item 9)</b>	<b>80012-05</b>	<b>37,417,653.68</b>
Add: Overexpenditures (see footnote)	80012-06	
<b>Total Appropriations and Overexpenditures</b>	<b>80012-07</b>	<b>37,417,653.68</b>
<b>Deduct Expenditures:</b>		
Paid or Charged [Budget Statement Item (L)]	80012-08	33,888,172.50
Paid or Charged - Reserve for Uncollected Taxes	80012-09	1,829,606.84
Reserved	80012-10	1,498,837.32
<b>Total Expenditures</b>	<b>80012-11</b>	<b>37,216,616.66</b>
Unexpended Balances Cancelled (see footnote)	80012-12	201,037.02

**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)**

2013 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>		<b>.00</b>

# RESULTS OF 2013 OPERATIONS

WWT

## CURRENT FUND

	Debit	Credit
Excess of Anticipated Revenues:	XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated      80013-01	XXXXXXXXXX	646,790.50
Delinquent Tax Collections                80013-02	XXXXXXXXXX	212,018.41
	XXXXXXXXXX	
Required Collection of Current Taxes      80013-03	XXXXXXXXXX	1,590,942.92
Unexpended Balances of 2013 Budget Appropriations    80013-04	XXXXXXXXXX	201,037.02
Miscellaneous Revenue Not Anticipated                81113-	XXXXXXXXXX	676,522.69
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 2012 Appropriation Reserves    80013-05	XXXXXXXXXX	682,205.63
Prior Years Interfunds Returned in 2013                80013-06	XXXXXXXXXX	25,695.90
Reserve for Receivable - Police Special Duty	XXXXXXXXXX	
Animal Control Fund Statutory Excess	XXXXXXXXXX	
Grant Appropriation Balances Cancelled	XXXXXXXXXX	3,250.00
	XXXXXXXXXX	
	XXXXXXXXXX	
Deferred School Tax Revenue: (See School Taxes, Sheets 13&14)	XXXXXXXXXX	XXXXXXXXXX
Balance January 1, 2013                                80013-07	.00	XXXXXXXXXX
Balance December 31, 2013                            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 2013                80013-12		XXXXXXXXXX
Prior Year Revenues Refunded	623.37	XXXXXXXXXX
Senior Citizen Deductions Disallowed	1,750.00	XXXXXXXXXX
Grants Receivable Cancelled	3,250.00	XXXXXXXXXX
Cancel Police Special Duty Receivables	16,621.23	XXXXXXXXXX
Reserve for Receivable - Police Special Duty	7,036.03	XXXXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)                80013-13	XXXXXXXXXX	.00
Surplus Balance - To Surplus (Sheet 21)                80013-14	4,009,182.44	XXXXXXXXXX
	4,038,463.07	4,038,463.07



# SURPLUS - CURRENT FUND YEAR 2013

WWT

		Debit	Credit
1. Balance January 1, 2013	80014-01	XXXXXXXXXX	7,030,004.80
2.		XXXXXXXXXX	
3. Excess Resulting from 2013 Operations	80014-02	XXXXXXXXXX	4,009,182.44
4. Amount Appropriated in the 2013 Budget - Cash	80014-03	4,435,000.00	XXXXXXXXXX
5. Amount Appropriated in 2013 Budget - with Prior Written Consent of Director of Local Govern. Services	80014-04	.00	XXXXXXXXXX
6.			XXXXXXXXXX
7. Balance December 31, 2013	80014-05	6,604,187.24	XXXXXXXXXX
		11,039,187.24	11,039,187.24

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

Cash	80014-06		22,408,657.29
Investments	80014-07		
Change Fund			825.00
Sub-Total			22,409,482.29
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08		15,807,640.02
Cash Surplus	80014-09		6,601,842.27
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	2,344.97	
Deferred Charges #	80014-12		
Cash Deficit #	80014-13		
Total Other Assets	80014-14		2,344.97
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER	80014-15		6,604,187.24

ASSETS WOULD ALSO BE PLEDGED TO CASH LIABILITIES.

# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2014 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.

**(FOR MUNICIPALITIES ONLY)**  
**CURRENT TAXES - 2013 LEVY**

WWT

1. Amount of Levy as per Duplicate (Analysis) #	82101-00	\$	<u>148,576,767.40</u>
or			
(Abstract of Ratables)	82113-00		_____
2. Amount of Levy Special District Taxes	82102-00		_____
3. Amount Levied for Omitted Taxes Under N.J.S.A. 54:4-63.12 et. seq.	82103-00		_____
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et. seq.	82104-00		<u>566,253.26</u>
5a. Subtotal 2013 Levy		\$	<u>149,143,020.66</u>
5b. Reductions due to tax appeals**			_____
5c. Total 2013 Levy	82106-00		<u>149,143,020.66</u>
6. Transferred to Tax Title Liens	82107-00		<u>8,291.77</u>
7. Transferred to Foreclosed Property	82108-00		_____
8. Remitted, Abated or Cancelled	82109-00		<u>47,046.55</u>
9. Discount Allowed	82110-00		_____
10. Collected in Cash: In 2012	82121-00	\$	<u>792,453.97</u>
In 2013*	82122-00		<u>146,577,577.98</u>
State's Share of 2013 Senior Citizens and Veterans Deductions Allowed	82123-00		<u>90,750.00</u>
Homestead Benefit Credits	82124-00		<u>994,835.30</u>
Total To Line 14	82111-00		<u>148,455,617.25</u>
11. Total Credits			<u>148,510,955.57</u>
12. Amount Outstanding December 31, 2013	83120-00	\$	<u>632,065.09</u>
13. Percentage of Cash Collections to Total 2013 Levy, (Item 10 divided by Item 5c) is 99.53%	82112-00		

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

<b>14. Calculation of Current Taxes Realized in Cash:</b>			
Total of Line 10		\$	<u>148,455,617.25</u>
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals			_____
To Current Taxes Realized in Cash (Sheet 17)			<u>148,455,617.25</u>

Note A: In showing the above percentage the following should be noted:  
Where Item 5 shows \$1,500,000.00, and Item 10 shows \$1,049,977.50,  
the percentage represented by the cash collections would be  
\$1,049,977.50 / \$1,500,000, or .699985. The correct percentage to  
be shown as Item 13 is 69.99% and not 70.00%, nor 69.999%

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

\* Include overpayments applied as part of 2013 collections.

\*\* Tax appeals pursuant to R.S. 54:3-21 et seq and/or R.S. 54:48-1 et seq approved by resolution of the governing  
body prior to introduction of municipal budget. (N.J.S.A. 40A:4-41)



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

	Debit	Credit
1. Balance January 1, 2013	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	3,094.97	XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	
2. Sr. Citizens Deductions Per Tax Billings	6,000.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	81,750.00	XXXXXXXXXX
4. Sr. Citizens Deductions Allowed By Tax Collector	250.00	XXXXXXXXXX
5. Veterans Deductions Allowed by Tax Collector	3,500.00	XXXXXXXXXX
6.		XXXXXXXXXX
7. Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXXXXX	
8. Sr. Citizens Deductions Disallowed By Tax Collector 2012 Taxes	XXXXXXXXXX	1,750.00
9. Received in Cash from State	XXXXXXXXXX	89,750.00
10. Veterans Deductions Disallowed	XXXXXXXXXX	750.00
11.	XXXXXXXXXX	
12. Balance December 31, 2013	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	2,344.97
Due To State of New Jersey	.00	XXXXXXXXXX
	94,594.97	94,594.97

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

Line 2	6,000.00
Line 3	81,750.00
Line 4 & 5	3,750.00
Sub-Total	91,500.00
Less: Line 7 & 10	750.00
To Item 10, Sheet 22	90,750.00

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

		Debit	Credit
Balance January 1, 2013		XXXXXXXXXX	4,799,549.12
Taxes Pending Appeals	4,799,549.12	XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals		XXXXXXXXXX	XXXXXXXXXX
Contested Amount of 2013 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)		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
Balance December 31, 2013		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, 2013

*Peter M. Carey, etc*  
Signature of Tax Collector

T - 1283  
License Number

Feb 7, 2014  
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%  
[( 2014 Estimated Total Levy - 2013 Total Levy) / 2013 Total Levy]

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

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

### 2014 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, 2013			850,413.35	XXXXXXXXXX
A. Taxes	83102-00	817,346.78	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83103-00	33,066.57	XXXXXXXXXX	XXXXXXXXXX
2. Cancelled:			XXXXXXXXXX	XXXXXXXXXX
A. Taxes		83105-00	XXXXXXXXXX	5.46
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			1,750.00	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	7,072.91
B. Tax Title Liens - Transfers from Taxes <sup>(1)</sup>		83107-00	7,072.91	XXXXXXXXXX
7. Balance Before Cash Payments			XXXXXXXXXX	852,157.89
8. Totals			859,236.26	859,236.26
9. Balance Brought Down			852,157.89	XXXXXXXXXX
10. Collected:			XXXXXXXXXX	812,018.41
A. Taxes	83116-00	812,018.41	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83117-00		XXXXXXXXXX	XXXXXXXXXX
11. Interest and Costs - 2013 Tax Sale			1,370.66	XXXXXXXXXX
12. 2013 Taxes Transferred to Liens			8,291.77	XXXXXXXXXX
13. 2013 Taxes			632,065.09	XXXXXXXXXX
14. Balance December 31, 2013			XXXXXXXXXX	681,867.00
A. Taxes	83121-00	632,065.09	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83122-00	49,801.91	XXXXXXXXXX	XXXXXXXXXX
15. Totals			1,493,885.41	1,493,885.41

16. Percentage of Cash Collections to Adjusted Amount

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

95.29%
--------

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

649,748.79	83125-00
------------	----------

and represents the maximum amount that may be anticipated in 2014.

(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, 2013	84101-00	5,000.00	XXXXXXXXXX
2. Foreclosed or Deeded in 2013		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, 2013	84114-00	XXXXXXXXXX	5,000.00
		5,000.00	5,000.00

**CONTRACT SALES**

		Debit	Credit
15. Balance January 1, 2013	84115-00		XXXXXXXXXX
16. 2013 Sales from Foreclosed Property	84116-00		XXXXXXXXXX
17. Collected*	84117-00	XXXXXXXXXX	
18.	84118-00	XXXXXXXXXX	
19. Balance December 31, 2013	84119-00	XXXXXXXXXX	.00
		.00	.00

**MORTGAGE SALES**

		Debit	Credit
20. Balance January 1, 2013	<i>N A</i> 84120-00		XXXXXXXXXX
21. 2013 Sales from Foreclosed Property	84121-00		XXXXXXXXXX
22. Collected*	84122-00	XXXXXXXXXX	
23.	84123-00	XXXXXXXXXX	
24. Balance December 31, 2013	84124-00	XXXXXXXXXX	.00
		.00	.00

Analysis of Sale of Property:

\*Total Cash Collected in 2013

.00

(84125-00)

Realized in 2013 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, 2012 Per Audit Report	Amount in 2013 Budget	Amount Resulting from 2013	Balance as at Dec. 31, 2013
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.

### 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 2014
1.					
2.					
3.					
4.					





**SCHEDULE OF BONDS ISSUED AND OUTSTANDING WWT  
AND 2014 DEBT SERVICE FOR BONDS  
MUNICIPAL GENERAL CAPITAL BONDS**

		Debit	Credit	2014 Debt Service
Outstanding, January 1, 2013	80033-01	XXXXXXXXXX	31,770,000.00	
Issued	80033-02	XXXXXXXXXX		
Paid	80033-03	4,005,000.00	XXXXXXXXXX	
Outstanding, December 31, 2013	80033-04	27,765,000.00	XXXXXXXXXX	
		31,770,000.00	31,770,000.00	
2014 Bond Maturities - General Capital Bonds			80033-05	3,920,000.00
2014 Interest on Bonds*		80033-06	1,000,675.00	

**ASSESSMENT SERIAL BONDS**

		Debit	Credit	2014 Debt Service
Outstanding, January 1, 2013	80033-07	XXXXXXXXXX	975,000.00	
Issued	80033-08	XXXXXXXXXX		
Paid	80033-09	150,000.00	XXXXXXXXXX	
Outstanding, December 31, 2013	80033-10	825,000.00	XXXXXXXXXX	
		975,000.00	975,000.00	
2014 Bond Maturities - Assessment Bonds			80033-11	150,000.00
2014 Interest on Bonds*		80033-12	34,937.50	
Total "Interest on Bonds - Debt Service" (*Items) (Sheets 31 and 31-1)			80033-13	1,174,612.50

**LIST OF BONDS ISSUED DURING 2013**

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	.00	.00		

80033-14      80033-15

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING WWT  
AND 2014 DEBT SERVICE FOR BONDS  
OPEN SPACE SERIAL BONDS**

		Debit	Credit	2014 Debt Service
Outstanding, January 1, 2013	80033-01	XXXXXXXXXX	3,335,000.00	
Issued	80033-02	XXXXXXXXXX		
Paid	80033-03	320,000.00	XXXXXXXXXX	
Outstanding, December 31, 2013	80033-04	3,015,000.00	XXXXXXXXXX	
		3,335,000.00	3,335,000.00	
2014 Bond Maturities - Open Space Serial Bonds			80033-05	
2014 Interest on Bonds*		80033-06	139,000.00	

**LIST OF BONDS ISSUED DURING 2013**

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	.00	.00		

80033-14      80033-15

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING WWT  
AND 2014 DEBT SERVICE FOR LOANS  
GREEN TRUST LOAN**

		Debit	Credit	2014 Debt Service
Outstanding, January 1, 2013	80033-01	XXXXXXXXXX	27,028.57	
Issued	80033-02	XXXXXXXXXX		
Paid	80033-03	8,830.84	XXXXXXXXXX	
Outstanding, December 31, 2013	80033-04	18,197.73	XXXXXXXXXX	
		27,028.57	27,028.57	
2014 Loan Maturities			80033-05	9,008.34
2014 Interest on Loans			80033-06	319.14
<b>Total 2014 Debt Service for Green Trust Loan</b>			<b>80033-13</b>	<b>9,327.48</b>

**LIST OF LOANS ISSUED DURING 2013**

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	.00	.00		
	80033-14	80033-15		

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING WWT  
AND 2014 DEBT SERVICE FOR LOANS  
OPEN SPACE - GREEN TRUST LOAN**

		Debit	Credit	2014 Debt Service
Outstanding, January 1, 2013	80033-01	XXXXXXXXXX	975,287.73	
Issued	80033-02	XXXXXXXXXX		
Paid	80033-03	61,014.11	XXXXXXXXXX	
Outstanding, December 31, 2013	80033-04	914,273.62	XXXXXXXXXX	
		975,287.73	975,287.73	
2014 Loan Maturities			80033-05	62,240.50
2014 Interest on Loans			80033-06	17,975.82
<b>Total 2014 Debt Service for Open Space - Green Trust Loan</b>			<b>80033-13</b>	<b>80,216.32</b>

**LIST OF LOANS ISSUED DURING 2013**

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	.00	.00		
	80033-14	80033-15		

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING WWT  
AND 2014 DEBT SERVICE FOR LOANS  
INFRASTRUCTURE TRUST LOAN**

		Debit	Credit	2014 Debt Service
Outstanding, January 1, 2013	80033-01	XXXXXXXXXX	945,000.00	
Issued	80033-02	XXXXXXXXXX		
Paid	80033-03	85,000.00	XXXXXXXXXX	
Outstanding, December 31, 2013	80033-04	860,000.00	XXXXXXXXXX	
		945,000.00	945,000.00	
2014 Loan Maturities			80033-05	90,000.00
2014 Interest on Loans			80033-06	42,387.50
<b>Total 2014 Debt Service for Infrastructure Trust Loan</b>			<b>80033-13</b>	<b>132,387.50</b>

**LIST OF LOANS ISSUED DURING 2013**

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	.00	.00		
	80033-14	80033-15		

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING WWT  
AND 2014 DEBT SERVICE FOR LOANS  
ZERO INTEREST INFRASTRUCTURE TRUST LOAN**

		Debit	Credit	2014 Debt Service
Outstanding, January 1, 2013	80033-01	XXXXXXXXXX	771,742.00	
Issued	80033-02	XXXXXXXXXX		
Paid	80033-03	85,540.37	XXXXXXXXXX	
Outstanding, December 31, 2013	80033-04	686,201.63	XXXXXXXXXX	
		771,742.00	771,742.00	
2014 Loan Maturities			80033-05	85,750.89
2014 Interest on Loans			80033-06	
Total 2014 Debt Service for Zero Interest Infrastructure Trust Loan			80033-13	85,750.89

**LIST OF LOANS ISSUED DURING 2013**

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	.00	.00		

80033-14      80033-15

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING WWT  
AND 2014 DEBT SERVICE FOR BONDS  
TYPE I SCHOOL TERM BONDS**

		Debit	Credit	2014 Debt Service
Outstanding, January 1, 2013	80034-01	XXXXXXXXXX		
Paid	80034-02		XXXXXXXXXX	
Outstanding, December 31, 2013	80034-03	.00	XXXXXXXXXX	
		.00	.00	
2014 Bond Maturities - Term Bonds			80034-04	
2014 Interest on Bonds*	80034-05			

**TYPE I SCHOOL SERIAL BOND**

		Debit	Credit	2014 Debt Service
Outstanding, January 1, 2013	80034-06	XXXXXXXXXX		
Issued	80034-07	XXXXXXXXXX		
Paid	80034-08		XXXXXXXXXX	
Outstanding, December 31, 2013	80034-09	.00	XXXXXXXXXX	
		.00	.00	
2014 Bond Maturities - Serial Bonds			80034-11	
2014 Interest on Bonds*	80034-10			
Total "Interest on Bonds - Type I School Debt Service" (Items)			80034-12	.00

**LIST OF BONDS ISSUED DURING 2013**

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate
Total 80035-	.00	.00		

**2014 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY**

		Outstanding Dec. 31, 2013	2014 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, 2013	2014 Budget Requirement	
			For Principal	For Interest and Fees
1.				
2.				
3.				
4.				
5.				
6.				
7.				
8.	Z			
9.				
10.				
11.	A			
12.				
13.				
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 Date	Amount	Balance Dec. 31, 2012		2013 Authorizations	Decreases	Balance Dec. 31, 2013	
				Funded	Unfunded			Funded	Unfunded
86-15,	General Improvements: T.I.D. Other Projects	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	Cleaning of Sewer Lines	9/16/1991	50,000.00	4,172.50			4,172.50		
95-14.3,		3/20/1995	10,000.00						
97-23.2	Improvements and Renovations to Meeting Room A Infrastructure Improvements to Various Developments Westminster Estates Drainage Improvements Acquisition of Emergency Services Equipment and Vehicles	12/15/1997	10,000.00	9,768.28				9,768.28	
96-07C		4/29/1996	174,150.00	6,014.11				6,014.11	
96-29		11/25/1996	100,000.00	55,910.43				55,910.43	
98-26.3		11/12/1998	10,000.00	10,000.00				10,000.00	
98-31J, K, L	Construction of a Sewer Extension for the Grover's Mill Estates Development	1/11/1999	140,805.00	35,008.28				35,008.28	
99-21		9/07/1999	403,830.00	24,190.14				24,190.14	
99-22L,	Acquisition of Land for Fire House	9/07/1999	2,296,875.00						
01-13		5/29/2001	808,500.00	8,900.00				8,900.00	
00-19A	Renovations to Municipal Complex	8/21/2000	85,785.00	19,558.29				19,558.29	
00-19F		8/21/2000	85,785.00						
00-19G	Community Development - Signs, Landscaping and Tree Planting	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	Construction of Princeton Junction Firehouse	8/21/2000	2,519,000.00						
00-22.2		10/22/2001	300,000.00	12,001.33				12,001.33	29,386.52
01-25	T.I.D. - Meadow Road Community Development Projects	8/21/2000	1,900,000.00	231.79					
03-24A		12/17/2001	146,475.00	6,193.13			231.79	6,193.13	
03-24C	Municipal Facility Improvements	9/22/2003	355,950.00	22,319.88				22,319.88	
03-30,		9/22/2003	318,045.00	13,115.00				13,115.00	
04-16,	Maintenance of Public Open Space	12/15/2003	250,000.00						
05-09.1,		6/28/2004	200,000.00						
06-11A	Improvements to Schenck Farm	8/01/2005	200,000.00						
04-15A		8/14/2006	200,000.00	331.45				331.45	
04-15D	Various Engineering and Road Projects	6/28/2004	149,415.00	143,415.00				143,415.00	
04-15F		6/28/2004	1,619,100.00	5,171.83				5,171.83	
04-15H	Replacement of an Ambulance	6/28/2004	151,410.00	9,955.57				9,955.57	
05-09.3		6/28/2004	143,115.00	4,911.53				4,911.53	
05-10D	Acquisition of Police Equipment	11/08/2004	126,000.00	17,850.00				17,850.00	
05-10I		8/01/2005	200,000.00	595.00				595.00	
06-09A	Improvements to the Schenck Farm Homestead	8/15/2005	858,165.00	16,437.74				16,437.74	
06-09B		8/15/2005	95,865.00	943.00				943.00	
06-09H	Community Development	8/15/2005	119,595.00	2,528.72				2,528.72	
07-10A		8/14/2006	148,785.00	3,593.74				3,593.74	
07-10B	Acquisition of Office and Computer Equipment	8/14/2006	215,985.00	12,619.94				12,619.94	
07-10C		8/14/2006	479,535.00	1,489.58				1,489.58	
07-10G	Improvements to Parks	5/14/2007	173,670.00	55,524.95				55,524.95	
07-10H		5/14/2007	85,785.00	74,175.03				74,175.03	
07-10I	Acquisition of Office and Computer Equipment	5/14/2007	154,455.00	110,320.00				110,320.00	
07-10J		5/14/2007	1,062,390.00	32,966.84				32,966.84	
07-10K	Road and Drainage Improvements	5/14/2007	126,210.00	1,443.00				1,443.00	
07-10L		5/14/2007	126,210.00						

TOWNSHIP OF WEST WINDSOR - COUNTY OF MERCER

GENERAL CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Ordinance Number	Improvement Description	Ordinance Date	Amount	Balance Dec. 31, 2012		2013 Authorizations	Decreases	Balance Dec. 31, 2013	
				Funded	Unfunded			Funded	Unfunded
General Improvements (Continued):									
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	40,666.31			1,690.00	38,976.31	
07-10L	Improvement to Municipal Facilities	5/14/2007	302,820.00	89,811.89			17,879.24	71,932.65	
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	16,399.29			8,414.40	7,984.89	
07-10O	Installation of Diesel Exhaust Capture System	5/14/2007	60,585.00	23,574.50			3,775.00	19,799.50	
07-10R	General Improvements to Police and Court Building	5/14/2007	25,200.00	13,615.82			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	153,400.00			100,727.19	52,672.81	
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	175.00				175.00	
08-11K,									
09-17	Improvements to Parks	6/23/2008	883,050.00	354,321.93	75,750.00		216.42	354,105.51	75,750.00
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	48,000.00		50,400.00		
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	16,566.27			3,982.84	12,583.43	
08-11P	Acquisition of Emergency Services Vehicle	6/23/2008	908,250.00	65,876.83			45,176.83	20,700.00	
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	24,000.00		24,024.87		1,175.13
08-11W	Acquisition of Public Works Office Equipment	6/23/2008	5,040.00	1,000.00	1,000.00			1,000.00	
08-26	Sanitary Sewer System Improvements	10/06/2008	6,072,621.22	1,140,538.05			345.23	1,140,192.82	
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			1,941.25	104,406.25	
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	104,577.12			27,693.43	76,883.69	
09-14E	Emergency Road and Drainage Improvements	9/21/2009	50,400.00	28,867.62			23,900.00	4,967.62	
09-14F	Renovations to Princeton Junction Firehouse	9/21/2009	252,420.00	54,201.94			335.00	53,866.94	
09-14G	Annual Road Improvement Program	9/21/2009	757,050.00	8,294.21				8,294.21	
09-14H	Storm Water Regulation Program	9/21/2009	25,200.00	1,579.63				1,579.63	
09-14I	Traffic Safety Improvements	9/21/2009	229,295.00	63,807.31			4,378.76	69,735.20	
09-14J	Improvements to the Schenck Farm Homestead	9/21/2009	363,300.00	137,276.02			2,560.00	59,428.55	
09-14L	Acquisition of Mobile Stage and Electronic Sign	9/21/2009	150,600.00	2,560.00			152,019.52	67,540.82	
09-14M	Improvements to Parks	9/21/2009	580,545.00	188,896.59	14,400.00			36,877.07	
09-14N	Acquisition of Senior Transportation Bus	9/21/2009	15,120.00	720.00				720.00	
09-14O	Acquisition of Emergency Services Equipment	9/21/2009	221,025.00	95,668.44			15,120.00	33,710.51	
09-14P	Acquisition of Police Computer Equipment	9/21/2009	69,090.00	1,963.54			61,957.93		
09-14Q	Acquisition of Police Equipment	9/21/2009	49,455.00	14,438.85			1,963.54		
09-14R	Improvements to Police and Court Building	9/21/2009	25,200.00	1,200.00	24,000.00		3,977.09	10,461.76	24,000.00
09-14S	Acquisition of Public Works Equipment	9/21/2009	90,300.00	6,127.77				1,200.00	
09-14T	Acquisition of Public Works Vehicles	9/21/2009	408,870.00	20,066.37			9,602.37	6,127.77	
09-14V	Acquisition of Court Copier and Fax Machine	9/21/2009	6,090.00	4,052.89				10,464.00	

TOWNSHIP OF WEST WINDSOR - COUNTY OF MERCER

GENERAL CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Sheet 35

Sheet 3 of 5

Ordinance Number	Improvement Description	Ordinance Date	Amount	Balance Dec. 31, 2012		2013		Balance Dec. 31, 2013	
				Funded	Unfunded	Authorizations	Decreases	Funded	Unfunded
General Improvements (Continued):									
09-14W	Dutch Neck Bicycle and Pedestrian Improvements	9/21/2009	\$ 95,000.00	\$ 84,235.24	\$	\$	\$	\$ 80,886.07	\$
09-14X	Reconstruction of Wallace Road	9/21/2009	150,000.00	1,224.00				1,224.00	
09-15	Princeton Junction Redevelopment Plan	9/21/2009	210,000.00	169,611.58				164,503.90	
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	348,760.85				328,270.36	
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	540,703.15				3,372.75	
10-18F	Traffic Safety Improvements	9/20/2010	1,798,350.00	1,682,839.03				1,071,148.44	
10-18F	Traffic Safety Improvements - Grant	9/20/2010	225,000.00	38,973.60	13,723.52			38,973.60	13,723.52
10-18G	Engineering Plotter Replacement	9/20/2010	25,200.00	5,200.00				5,200.00	
10-18I	Improvements to Parks	9/20/2010	277,200.00	275,000.00				272,400.00	
10-18J	Acquisition of Emergency Services Equipment	9/20/2010	99,750.00	77,155.81	2,000.00			28,358.81	
10-18K	Acquisition of Emergency Services Vehicle	9/20/2010	45,360.00						2,000.00
10-18L	Acquisition of Police Computer Equipment	9/20/2010	43,890.00	20,925.70				6,549.82	
10-18M	Acquisition of Police Equipment	9/20/2010	38,325.00	38,000.00				26,709.00	
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		3,400.00				3,400.00
10-18Q	Acquisition of Public Works Vehicles	9/20/2010	166,530.00		13,800.00				13,800.00
10-19.1	Meadow Road Improvements	9/20/2010	878,635.44	873,985.44				823,130.69	
10-19.2	Penn Lyle Road Improvements	9/20/2010	274,820.99	28,740.64				28,740.64	
10-19.3	Alexander Road Improvements	9/20/2010	13,925.35	8,060.35				8,060.35	
11-06	Public Land Maintenance	3/07/2011	380,000.00	94,518.09				47,267.75	
11-08.01	Alexander Road, Meadow Road, North Post Road and Vaughn Drive Improvements	4/25/2011	1,157,420.40	1,047,116.30				983,072.70	
11-08.03	Princeton Hightstown Road, Old Trenton Road, Edinburg Road, Rabbit Hill Road and Southfield Road Improvements	4/25/2011	626,051.03	626,051.03				577,032.25	
11-14A	Acquisition of Office and Computer Equipment	8/01/2011	25,200.00	1,200.00	24,000.00			1,200.00	24,000.00
11-14B	Improvement to Municipal Facilities	8/01/2011	50,400.00	2,000.00	48,000.00			2,000.00	48,000.00
11-14C	Bicycle and Pedestrian Improvements	8/01/2011	373,590.00	14,380.19	355,800.00			7,819.88	355,800.00
11-14D	Emergency Road and Drainage Improvements	8/01/2011	50,400.00	2,400.00	48,000.00			2,400.00	48,000.00
11-14E	Annual Road Improvement Program	8/01/2011	757,050.00	757,050.00				231,206.19	
11-14F	Traffic Safety Improvements	8/01/2011	834,515.00	364,903.15	447,400.00			202,739.45	447,400.00
11-14F	Traffic Safety Improvements - Grant	8/01/2011	220,000.00	220,000.00				220,000.00	
11-14H	Improvements to Parks	8/01/2011	25,200.00	1,200.00	24,000.00			1,200.00	24,000.00
11-14I	Acquisition of Emergency Services Equipment	8/01/2011	100,800.00	55,049.28				10,677.52	
11-14J	Acquisition of Emergency Services Vehicle	8/01/2011	222,075.00	175,745.51				175,396.61	
11-14K	Acquisition of Police Computer Equipment	8/01/2011	80,220.00	3,820.00	76,400.00			2,355.00	76,400.00
11-14L	Improvements to Police and Court Building	8/01/2011	49,455.00	2,355.00	47,100.00			1,200.00	47,100.00
11-14M	Acquisition of Police Computer Equipment	8/01/2011	25,200.00	1,200.00	24,000.00			1,200.00	24,000.00
11-14N	Improvements to Police and Court Building	8/01/2011	113,505.00	85,380.00				71,620.00	
11-14O	Acquisition of Public Works Equipment	8/01/2011	196,770.00	68,265.00				19,327.55	
11-14Q	Public Work Complex Improvements	8/01/2011	25,580.00		18,760.50			18,048.00	
11-14R	Municipal Court Facilities Improvements	8/01/2011	35,805.00	11,896.55				11,896.55	712.50

TOWNSHIP OF WEST WINDSOR - COUNTY OF MERCER

GENERAL CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Sheet 35

Sheet 4 of 5

Ordinance Number	Improvement Description	Ordinance Date	Balance Dec. 31, 2012		2013 Authorizations	Decreases	Balance Dec. 31, 2013	
			Amount	Funded			Unfunded	Funded
General Improvements (Continued):								
12-08A.1	Acquisition of Office and Computer Equipment	6/11/2012	\$ 20,160.00	\$ 960.00	\$ 19,200.00	\$	\$ 960.00	\$ 19,200.00
12-08A.2	Improvement to Municipal Facilities	6/11/2012	25,200.00	1,200.00	24,000.00		1,200.00	24,000.00
12-08B.1	Bicycle and Pedestrian Improvements	6/11/2012	474,600.00	18,711.42	452,000.00	114,156.45		356,554.97
12-08B.2	Emergency Road and Drainage Improvements	6/11/2012	50,400.00	2,400.00	48,000.00		2,400.00	48,000.00
12-08B.3	Annual Road Improvement Program	6/11/2012	757,050.00	35,647.60	721,000.00	61,864.28		694,783.32
12-08B.4a	Traffic Safety Improvements	6/11/2012	935,000.00	53,358.61	880,000.00	248,954.07		684,404.54
12-08B.4b	New Village Road Resurfacing	6/11/2012	220,000.00		220,000.00	20,000.00		160.00
12-08C.1	Street Tree Planting Program	6/11/2012	20,160.00	960.00	19,200.00			24,000.00
12-08D.1	Improvements to Parks	6/11/2012	25,200.00	1,200.00	24,000.00			17,871.00
12-08D.2	Acquisition of Senior Transportation Bus	6/11/2012	20,160.00	960.00	19,200.00	2,289.00		34,462.00
12-08D.3	Acquisition of Emergency Services Vehicle	6/11/2012	757,050.00	36,050.00	721,000.00	722,588.00		46,400.00
12-08E.1	Acquisition of Police Computer Equipment	6/11/2012	48,720.00	2,320.00	46,400.00		2,320.00	49,000.00
12-08E.2	Acquisition of Police Equipment	6/11/2012	51,450.00	2,450.00	49,000.00		2,450.00	24,000.00
12-08E.3	Improvements to Police and Court Building	6/11/2012	25,200.00	1,200.00	24,000.00		1,200.00	62,684.07
12-08F.1	Acquisition of Public Works Equipment	6/11/2012	85,050.00		66,359.07	3,675.00	3,450.00	69,000.00
12-08F.2	Acquisition of Public Works Vehicles	6/11/2012	72,450.00	3,450.00	69,000.00	1,850.00		23,350.00
12-08F.3	Public Work Complex Improvements	6/11/2012	25,200.00	1,200.00	24,000.00			30,263.06
12-08F.4	Sanitary Sewer Improvements	6/11/2012	271,950.00		184,413.85	154,150.79		
12-09.1	Improvement to Municipal Facilities	6/11/2012	100,000.00	100,000.00				85,200.00
12-09.2	Environmental Education Exhibition	6/11/2012	150,000.00	150,000.00				125,236.50
12-09.3	Public Land Maintenance	6/11/2012	100,000.00	100,000.00				36,739.92
12-09.4	Improvements to Village, Penn Lyle and Post Roads	6/11/2012	320,522.55	176,134.10	144,388.45	56,838.60		119,295.50
12-09.5	Open Space Maintenance and Development	6/11/2012	348,000.00	348,000.00			348,000.00	
13-02.1	Stormwater Studies in Greenbelt Areas	3/05/2013	100,000.00			21,133.19		
13-02.2	Windsor Haven Legal and Engineering	3/05/2013	69,556.40			69,556.40		
13-02.3	Windsor Haven Legal Services	3/05/2013	10,000.00			10,000.00		
13-08.1	Public Land Maintenance	5/14/2013	200,000.00		200,000.00			
13-09A.1	Acquisition of Office and Computer Equipment	5/14/2013	20,160.00		20,160.00			19,200.00
13-09A.2	Improvement to Municipal Facilities	5/14/2013	25,200.00		25,200.00			24,000.00
13-09A.3	Settlement of Litigation	5/14/2013	25,200.00		25,200.00			24,000.00
13-09A.1	Bicycle and Pedestrian Improvements	5/14/2013	373,800.00		373,800.00			356,000.00
13-09A.2	Emergency Road and Drainage Improvements	5/14/2013	50,400.00		50,400.00	400.00		48,000.00
13-09A.3	Annual Road Improvement Program	5/14/2013	757,050.00		757,050.00			721,000.00
13-09A.4a	Traffic Safety Improvements	5/14/2013	459,700.00		459,700.00	6,726.00		428,000.00
13-09A.4b	Emmons Drive Resurfacing	5/14/2013	206,000.00		206,000.00			206,000.00
13-09C.1	Street Tree Planting Program	5/14/2013	20,160.00		20,160.00		960.00	19,200.00
13-09C.2	Improvements to Parks	5/14/2013	75,600.00		75,600.00		3,600.00	72,000.00
13-09C.3	Acquisition of Board of Health Vehicle	5/14/2013	36,120.00		36,120.00	17,093.00		19,027.00
13-09D.1	Acquisition of Emergency Services Equipment	5/14/2013	100,800.00		100,800.00	46,796.90		54,003.10
13-09D.2	Acquisition of Ambulances	5/14/2013	403,200.00		403,200.00			384,000.00
13-09E.1	Acquisition of Police Computer Equipment	5/14/2013	200,025.00		200,025.00			190,500.00
13-09E.2	Acquisition of Police Equipment	5/14/2013	69,615.00		69,615.00			66,300.00
13-09E.3	Improvements to Police and Court Building	5/14/2013	25,200.00		25,200.00			24,000.00
13-09F.1	Acquisition of Public Works Equipment	5/14/2013	14,595.00		14,595.00	13,869.90		725.10
13-09F.2	Acquisition of Public Works Vehicles	5/14/2013	434,175.00		434,175.00			413,500.00
13-09F.3	Public Work Complex Improvements	5/14/2013	25,200.00		25,200.00			24,000.00
13-09F.4	Sanitary Sewer Improvements	5/14/2013	287,700.00		287,700.00	4,432.00		274,000.00



**GENERAL CAPITAL FUND**  
**SCHEDULE OF CAPITAL IMPROVEMENT FUND**

WWT

	Debit	Credit
Balance January 1, 2013 <span style="float: right;">80031-01</span>	XXXXXXXXXX	82,199.44
Received from 2013 Budget Appropriation * <span style="float: right;">80031-02</span>	XXXXXXXXXX	190,000.00
	XXXXXXXXXX	
Improvement Authorizations Cancelled	XXXXXXXXXX	
(financed in whole by Capital Improvement Fund) <span style="float: right;">80031-03</span>	XXXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations <span style="float: right;">80031-04</span>	171,900.00	XXXXXXXXXX
		XXXXXXXXXX
Balance December 31, 2013 <span style="float: right;">80031-05</span>	100,299.44	XXXXXXXXXX
	<b>272,199.44</b>	<b>272,199.44</b>

\* The full amount of the 2013 appropriation should be transferred to this account unless the balance of the appropriation is permitted to lapse.

**GENERAL CAPITAL FUND**

WWT

**SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS**

		Debit	Credit
Balance January 1, 2013	80030-01	XXXXXXXXXX	
Received from 2013 Budget Appropriation *	80030-02	XXXXXXXXXX	
Received from 2013 Emergency Appropriation *	80030-03	XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations	80030-04		XXXXXXXXXX
			XXXXXXXXXX
Balance December 31, 2013	80030-05	.00	XXXXXXXXXX
		.00	.00

\* The full amount of the 2013 appropriation should be transferred to this account unless the balance of the appropriation is permitted to lapse.

**CAPITAL IMPROVEMENTS AUTHORIZED IN 2013  
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 2013 or Prior Years
13-02	179,556.40		179,556.40	
13-08	600,000.00		600,000.00	
13-09	3,609,900.00	3,438,000.00	171,900.00	
<b>Total</b>	<b>4,389,456.40</b>	<b>3,438,000.00</b>	<b>951,456.40</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 - 2013**

WWT

		Debit	Credit
Balance January 1, 2013	80029-01	XXXXXXXXXX	286,433.71
Premium on Sale of Bonds		XXXXXXXXXX	
Funded Improvement Authorizations Cancelled		XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations	80029-02		XXXXXXXXXX
Appropriated to 2013 Budget Revenue	80029-03		XXXXXXXXXX
Balance December 31, 2013	80029-04	286,433.71	XXXXXXXXXX
		286,433.71	286,433.71

**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, 2013 \_\_\_\_\_
2. Amount of Cash in Special Trust Fund as of December 31, 2013 (Note A) \_\_\_\_\_
3. Amount of Bonds Issued Under Item 1 Maturing in 2014 \_\_\_\_\_
4. Amount of Interest on Bonds with a Covenant - 2014 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 2013 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 2013 was		<u>149,143,020.66</u>
2. Amount of Item 1 Collected in 2013 (*)	<u>148,455,617.25</u>	
3. Seventy (70) Percent of Item 1		<u>104,400,114.46</u>

(\*) Including prepayments and overpayments applied.

- B.
- Did any maturities of bonded obligations or notes fall due during the year 2013?  
 Answer YES or NO Yes
  - Have Payments been made for all bonded obligations or notes due on or before December 31, 2013?  
 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 2014 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 2012			<u>                    </u>
2. 4% of 2012 Tax Levy for all purposes:			
Levy -- <u>                    </u>	=		<u>                    .00</u>
3. Cash Deficit 2013			<u>                    </u>
4. 4% of 2013 Tax Levy for all purposes:	<u>N</u>	<u>A</u>	
Levy -- <u>                    </u>	=		<u>                    .00</u>

E.

Unpaid	2012	2013	Total
1. State Taxes	<u>                    </u>	<u>                    </u>	<u>                    .00</u>
2. County Taxes	<u>                    </u>	<u>151,146.22</u>	<u>151,146.22</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 2013, please observe instructions on Sheet 2.

**NO WATER UTILITY**

**POST CLOSING**  
**TRIAL BALANCE - SWIMMING POOL UTILITY FUND**  
 AS AT DECEMBER 31, 2013  
**Operating and Capital Sections**  
 (Separately Stated)

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

Title of Account	Debit	Credit
<b>OPERATING FUND</b>		
Cash	145,743.74	
Interfund - Swimming Pool Capital Fund		
Cash Liabilities:		
Appropriation Reserves		38,922.80
Reserve for Encumbrances		2,801.39
Interfund - Swimming Pool Capital Fund		71,514.22
Accrued Interest on Bonds		10,592.85
Accounts Payable		1,207.58
Total Cash Liabilities		125,038.84
Fund Balance		20,704.90
	145,743.74	145,743.74
<b>CAPITAL FUND</b>		
Cash and Cash Equivalents	472,155.62	
Fixed Capital	3,211,345.81	
Fixed Capital Authorized and Uncompleted	10,000.00	
Interfund - Swimming Pool Operating Fund	71,514.22	
Serial Bonds		1,225,000.00
Capital Improvement Fund		5,000.00
Improvement Authorizations - Funded		2,130.48
Reserve for Amortization		1,986,345.81
Reserve for Deferred Amortization		10,000.00
Reserve for Debt Service		535,085.00
Fund Balance		1,454.36
Estimated Proceeds on Bonds and Notes		
Proceeds on Bonds and Notes Authorized		
	3,765,015.65	3,765,015.65

(Do not crowd - add additional sheets)



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

**LIABILITIES AND SURPLUS**

Title of Liability to which Cash and Investments are Pledged	Balance Dec. 31, 2012	RECEIPTS			Balance Dec. 31, 2013
		Assessments and Liens	Current Budget	Disbursements	
Assessment Serial Bond Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Assessment Bond Anticipation Notes:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Liabilities					
Trust Surplus					
*Less Assets "Unfinanced"	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>Totals</b>	.00	.00	.00	.00	.00

\* Show as red figure.

**SCHEDULE OF SWIMMING POOL UTILITY BUDGET - 2013**

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
Reserve for Debt Service	66,239.00	66,239.00	
Interest on Investments and Deposits	700.00	584.93	(115.07)
Membership Fees	415,000.00	423,010.00	8,010.00
Other Fees	175,000.00	163,608.50	(11,391.50)
Added by N.J.S. 40A:4-87: (List)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>Subtotal</b>	<b>691,939.00</b>	<b>688,442.43</b>	<b>(3,496.57)</b>
<b>Deficit (General Budget) **</b>			
	691,939.00	688,442.43	(3,496.57)

\*\*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	691,939.00
Added by N.J.S. 40A:4-87	
Emergency	
<b>Total Appropriations</b>	<b>691,939.00</b>
Add: Overexpenditures (See Footnote)	
<b>Total Appropriations and Overexpenditures</b>	<b>691,939.00</b>
Deduct Expenditures:	
Paid or Charged	653,016.20
Reserved	38,922.80
<b>Surplus (General Budget) **</b>	
<b>Total Expenditures</b>	<b>691,939.00</b>
<b>Unexpended Balance Cancelled (See Footnote)</b>	<b>.00</b>

**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"



**RESULTS OF 2013 OPERATIONS - SWIMMING POOL UTILITY**

**WWT**

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXXXX	.00
Unexpended Balances of Appropriations	XXXXXXXXXX	
Miscellaneous Revenue Not Anticipated	XXXXXXXXXX	
Unexpended Balances of 2012 Appropriation Reserves*	XXXXXXXXXX	18,150.87
Deficit in Anticipated Revenue	3,496.57	XXXXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXXXX	.00
Excess in Operations - to Operating Surplus	14,654.30	XXXXXXXXXX
*See restriction in amount on Sheet 59, SECTION 2	18,150.87	18,150.87

**OPERATING SURPLUS - SWIMMING POOL UTILITY**

	Debit	Credit
Balance January 1, 2013	XXXXXXXXXX	41,050.60
Excess in Results of 2013 Operations	XXXXXXXXXX	14,654.30
Amount Appropriated in 2013 Budget -Cash	35,000.00	XXXXXXXXXX
Amount Appropriated in 2013 Budget with Prior Written Consent of Director of Local Government Services	XXXXXXXXXX .00	XXXXXXXXXX XXXXXXXXXX
Balance December 31, 2013	20,704.90	XXXXXXXXXX
	55,704.90	55,704.90

**ANALYSIS OF BALANCE DECEMBER 31, 2013  
(FROM SWIMMING POOL UTILITY - TRIAL BALANCE)**

Cash	145,743.74
Investments	
Interfund Accounts Receivable	
Subtotal	145,743.74
Deduct Cash Liabilities Marked with "C" on Trial Balance	125,038.84
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	20,704.90
Other Assets Pledged to Operating Surplus *	
Deferred Charges #	
Operating Deficit #	
Total Other Assets	.00
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2014 BUDGET.	20,704.90

\* 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, 2012		<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, 2013		<u><u>                    </u></u>
		.00

**SCHEDULE OF SWIMMING POOL UTILITY LIENS**

*NA*

Balance December 31, 2012		<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, 2013		<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, 2012 Per Audit Report	Amount in 2013 Budget	Amount Resulting from 2013	Balance as at Dec. 31, 2013
1. <u>Caused By</u>				
1. Emergency Authorization*				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				

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

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

*N A*

	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 2014
1.					
2.					
3.					
4.					

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING WWT  
AND 2014 DEBT SERVICE FOR BONDS  
SWIMMING POOL UTILITY ASSESSMENT BONDS**

	Debit	Credit	2014 Debt Service
Outstanding, January 1, 2013	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
	N A		
Outstanding, December 31, 2013	.00	XXXXXXXXXX	
	.00		.00
2014 Bond Maturities - Assessment Bonds			
2014 Interest on Bonds*			

**SWIMMING POOL UTILITY CAPITAL BONDS**

	Debit	Credit	2014 Debt Service
Outstanding, January 1, 2013	XXXXXXXXXX	1,415,000.00	
Issued	XXXXXXXXXX		
Paid	190,000.00	XXXXXXXXXX	
Outstanding, December 31, 2013	1,225,000.00	XXXXXXXXXX	
	1,415,000.00	1,415,000.00	
2014 Bond Maturities - Capital Bonds			205,000.00
2014 Interest on Bonds*		61,250.00	
Total "Interest on Bonds - Debt Service" (*Items)			61,250.00

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

2014 Interest on Bonds (*Items)	61,250.00	
Less: Interest Accrued to 12/31/13 (Trial Balance)	10,592.85	
Subtotal	50,657.15	
Add: Interest to be Accrued as of 12/31/14	10,908.33	
Required Appropriation 2014		61,565.48

**LIST OF BONDS ISSUED DURING 2013**

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate
		N	A	
Total	.00	.00		





# SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

WWT

Title or Purpose of Issue	Purpose	Amount of Lease Obligation Outstanding Dec. 31, 2013	2014 Budget Requirement	
			For Principal	For Interest and Fees
1.				
2.				
3.				
4.				
5.				
6.				
7.				
8.	Z			
9.				
10.				
11.	A			
12.				
13.				
14.				
Total		.00	.00	.00

TOWNSHIP OF WEST WINDSOR - COUNTY OF MERCER

SWIMMING POOL UTILITY CAPITAL FUND

Sheet 66

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Ordinance Number	Improvement Description	Ordinance		Balance Dec. 31, 2012 Funded	2013 Ordinances Capital Improvement Fund	Paid or Charged	Balance Dec. 31, 2013 Funded
		Date	Amount				
11-15	Improvements to Swimming Pool Complex	8/01/2011	\$ 5,000.00	\$ 2,834.43		\$ 2,834.43	
12-07	Improvements to Swimming Pool Complex	6/11/2012	5,000.00	5,000.00		5,000.00	
13-08	Improvements to Swimming Pool Complex	5/14/2013	10,000.00		10,000.00	7,869.52	2,130.48
				\$ 7,834.43	\$ 10,000.00	\$ 15,703.95	\$ 2,130.48

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

WWT

	Debit	Credit
Balance January 1, 2013	XXXXXXXXXX	15,000.00
Received from 2013 Budget Appropriation*	XXXXXXXXXX	
	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	10,000.00	XXXXXXXXXX
		XXXXXXXXXX
Balance December 31, 2013	5,000.00	XXXXXXXXXX
	15,000.00	15,000.00

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

	Debit	Credit
Balance January 1, 2013	XXXXXXXXXX	
Received from 2013 Budget Appropriation*	XXXXXXXXXX	
Received from 2013 Emergency Appropriation*	XXXXXXXXXX	
	A	
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance December 31, 2013	.00	XXXXXXXXXX
	.00	.00

\* The full amount of the 2013 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 2013**

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 2013 or Prior Years
13-08 Swimming Pool Impvts	10,000.00		10,000.00	
<b>Total</b>	10,000.00	.00	10,000.00	.00

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

**YEAR 2013**

	Debit	Credit
Balance January 1,2013	XXXXXXXXXX	1,454.36
Premium on Sale of Bonds	XXXXXXXXXX	
Funded Improvement Authorizations Cancelled	XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
Appropriated to 2013 Budget Revenue		XXXXXXXXXX
Balance December 31,2013	1,454.36	XXXXXXXXXX
	1,454.36	1,454.36