

**ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2014
(UNAUDITED)**

WWT

POPULATION LAST CENSUS: 27,615
NET VALUATION TAXABLE 2014: \$5,962,250,104
MUNICODE: 1113
FIVE DOLLARS PER DAY PENALTY IF NOT FILED BY:
COUNTIES - JANUARY 26, 2015
MUNICIPALITIES - FEBRUARY 10, 2015

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, 2014, 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, 2014.

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

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

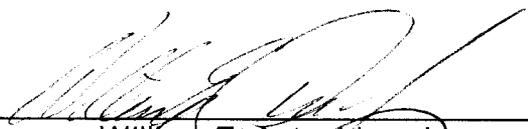
Preparation by Registered Municipal Accountant

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, 2014 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 2014 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 No. 417
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 29th day of JANUARY, 2015

**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 2014 as required under N.J.A.C. 5:23-4.17.

Printed name: Joseph M. Valeri

Signature: Joseph M. Valeri

Certificate #: 004102

Date: 02/02/15

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 2015.

The undersigned certifies that this municipality has complied in full in meeting ALL of the of the above criteria in determining its qualification for local examination of its Budget in accordance with N.J.A.C. 5:30-7.5.

Municipality: Township of West Windsor

Chief Financial Officer: Joanne R. Louth

Signature: N A

Certificate Number: O-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: _____

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, 2014

	(1) Federal Programs Expended (Administered by the State)	(2) State Programs Expended	(3) Other Federal Programs Expended
TOTAL	\$ <u>202,210.29</u>	\$ <u>68,385.39</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.

Janine R. Faith
Signature of Chief Financial Officer

2/2/15
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 any of the UTILITY sheets from the document.

N A

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 2014 and that sheets 40 to 68 are unnecessary.

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, 2014

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2015 and filed with the County Board of Taxation on January 10, 2015 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.


SIGNATURE OF TAX ASSESSOR

Township of West Windsor
MUNICIPALITY

Mercer
COUNTY

IMPORTANT!

WWT

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SIGNATURE OF TAX ASSESSOR

Township of West Windsor
MUNICIPALITY

Mercer
COUNTY

POST CLOSING
TRIAL BALANCE - CURRENT FUND
AS AT DECEMBER 31, 2014

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	21,846,018.71	
Change Fund	825.00	
	21,846,843.71	
Due from State, Chapter 20, P.L. 1971		
	21,846,843.71	
Receivables Offset with Reserves:		
Taxes Receivable	673,712.47	
Tax Title Liens Receivable	58,440.45	
Foreclosed Property	5,000.00	
Delinquent Penalties and Interest		
Sewer Service Charges	59,412.84	
Police Special Duty	38,765.18	
Revenue Accounts Receivable	37,275.19	
Interfunds:		
Assessment Trust Fund		
Animal Control Trust Fund		
Other Trust Fund		
General Capital Fund		
	872,606.13	
Special Emergency Authorization		
Cash Liabilities:		
Appropriation Reserves		898,735.06
Reserve for Encumbrances		1,970,694.30
Accounts Payable		4,639,971.87
Prepaid Taxes		624,714.05
Tax Overpayments		62,981.39
Prepaid Sewer Service Charges		76,144.58
Sewer Service Charge Overpayments		1,664.80
Due to State - Fees Collected		21,837.00
Due to County for Added and Omitted Taxes		172,865.55
Reserve for Tree Planting		400.00
Due to State, Chapter 20, P.L. 1971		1,155.03
Interfunds:		
Grant Fund		108,126.34
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, 2014

Title of Account	Debit	Credit
ASSESSMENT TRUST FUND		
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
ANIMAL CONTROL TRUST FUND		
Cash	16,042.11	
Interfund - Current Fund		
Due to State of New Jersey		1.20
Reserve for Expenditures		16,040.91
	16,042.11	16,042.11
OTHER TRUST FUND		
Cash and Cash Equivalents	16,607,460.65	
Funds Held by Trustee	927,861.20	
Interfund - Current Fund		
LOSAP Program		927,861.20
Miscellaneous Reserves		16,607,460.65
	17,535,321.85	17,535,321.85

(Do not crowd - add additional sheets)

MUNICIPAL PUBLIC DEFENDER

CERTIFICATION

Public Law 1997, C. 256

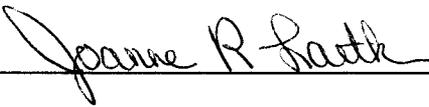
Municipal Public Defender Expended Prior Year 2013	(1) \$	8,691.00
	x	<u>25%</u>
	(2) \$	2,172.75
Municipal Public Defender Trust Cash Balance December 31, 2014	(3) \$	200.00

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: O-0542

Date: 2/2/15

Schedule of Trust Fund Deposits and Reserves

WWT

Purpose	Amount Dec. 31, 2013			Balance as at Dec. 31, 2014
	Per Audit Report	Increases	Decreases	
1 Accumulated Absences	\$ 1,115,000.00	\$ 10,000.00	\$ 22,000.00	\$ 1,103,000.00
2 Affordable Housing Fees	1,525,328.88	268,640.94	40,630.96	1,753,338.86
3 Cash Performance Bonds	4,180,496.32	760,807.23	1,548,492.44	3,392,811.11
4 Charter Club at Princeton Junction	75,000.00			75,000.00
5 D&R Canal Sewer Interceptor	478,462.53	207,552.93	45,951.40	640,064.06
6 Deposits for Third Party Liens	.18	170,425.61	170,425.61	.18
7 Developers Agreement - Sewer	383,523.07			383,523.07
8 Development Inspection Fee Escrow	1,030,497.77	279,884.39	147,831.14	1,162,551.02
9 Development Plan Review Escrow	221,802.85	449,493.95	423,058.00	248,238.80
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	32,311.60	6,875.49	3,750.00	35,437.09
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	456,216.90	66,534.31	100,000.00	422,751.21
19 Municipal Law Enforcement Trust	36,209.89	39,628.93	37,672.67	38,166.15
20 Municipal Share of Developer Escrow	8,272.00	8,369.00	8,254.00	8,387.00
21				
22 New Edinburg Road	32,222.08			32,222.08
23 Off-Tract Road Assessments	775,039.24	103,602.98		878,642.22
24 Off-Tract Street Improvements	142,727.79	66.60		142,794.39
25 Open Space	3,675,122.18	1,258,680.73	1,845,080.12	3,088,722.79
26 Parking Offenses Adjudication Act	5,189.96	1,656.00	2,447.20	4,398.76
27 Playground Equipment	3,500.00			3,500.00
28 Premiums at Tax Sale	373,200.00	552,700.00	55,300.00	870,600.00
29 Princeton Arms Sewer Litigation	132,027.44			132,027.44
30 Property Rent	274,681.79	316,774.78	274,681.79	316,774.78
31 Public Defender Trust		9,039.50	8,839.50	200.00
32 Recreation Commission	404,191.86	669,863.26	667,974.29	406,080.83
33 Recycling	46,961.71	44,075.44	26,854.81	64,182.34
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	14,798.59	43,535.78	47,173.11	11,161.26
38 Sewer Cleaning Funds	67,761.68			67,761.68
39 Sidewalk Installation	1,036.00			1,036.00
40 Snow Removal	606,442.47	369,821.95	274,606.51	701,657.91
41 South Meadows Detention Basin	16,316.06			16,316.06
42 Stormwater Management	70,485.91	56.42		70,542.33
43 Traffic Improvement District	33,564.09	15.72		33,579.81
44 Unemployment Compensation Ins.	168,713.81	18,745.14	9,410.90	178,048.05
45 Uniform Fire Code - Firefighters	1,025.73	3,500.00		4,525.73
46 Uniform Fire Code - Local	7,566.95	4,500.00	4,926.49	7,140.46
47 Water Monitoring	7,025.00			7,025.00
Totals:	\$ 16,707,974.51	\$ 5,664,847.08	\$ 5,765,360.94	\$ 16,607,460.65

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, 2013	RECEIPTS				Transfer	Disbursements	Balance Dec. 31, 2014
		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	
Totals	16,351.12	.00	.00	13.08	.00	.00	13.08	16,351.12

* Show as red figure.

POST CLOSING

WWT

TRIAL BALANCE - GENERAL CAPITAL FUND

AS AT DECEMBER 31, 2014

Title of Account	Debit	Credit
Est. Proceeds Bonds and Notes Authorized	2,361,496.52	XXXXXXXXXX
Bonds and Notes Authorized but not Issued	XXXXXXXXXX	2,361,496.52
Cash and Cash Equivalents	13,819,015.05	
Investment - Bay Head Special Emergency Note	2,025,000.00	
Grants Receivable	95,000.00	
Deferred Charges to Future Taxation:		
Funded	23,854,189.39	
Unfunded	11,972,496.52	
Funded - Open Space	4,902,483.86	
Unfunded - Open Space		
Funded - Special Assessment	675,000.00	
Capital Improvement Fund		133,589.58
Improvement Authorizations:		
Funded		6,851,092.87
Unfunded		8,571,827.00
Funded - Open Space		1,595,223.26
Unfunded - Open Space		
Serial Bonds:		
General		23,845,000.00
Open Space		2,680,000.00
Special Assessment		675,000.00
Green Trust Loans Payable		9,189.39
Green Trust Loan Payable - Open Space		852,033.12
Environmental Infrastructure Loans - Open Space		1,370,450.74
Bond Anticipation Notes		9,611,000.00
Reserve for:		
Arbitrage		336,941.21
Payment of Debt Service		343,684.24
Penn Lyle Park		3,768.00
Retainage Due Contractors		103,178.12
Fund Balance		361,207.29
	59,704,681.34	59,704,681.34

(Do not crowd - add additional sheets)

CASH RECONCILIATION DECEMBER 31, 2014 (cont'd) wwt

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

CURRENT FUND	
PNC Bank	
ending in 9287	7,237,614.53
ending in 9295	38,308.04
1st Constitution	
ending in 7146	14,840,515.78
State Cash Management Plan	
ending in 4171	50,011.97
	22,166,450.32
ASSESSMENT TRUST FUND	
PNC Bank	
ending in 9359	16,351.12
ANIMAL CONTROL TRUST FUND	
PNC Bank	
ending in 9316	16,042.11
SWIMMING POOL OPERATING FUND	
PNC Bank	
ending in 9527	80,868.01
SWIMMING POOL CAPITAL FUND	
State Cash Management Plan	
ending in 8171	450,132.92
PNC Bank	
ending in 8039	19,600.00
	469,732.92
PUBLIC ASSISTANCE TRUST I	
PNC Bank	
ending in 9471	43,131.52
PUBLIC ASSISTANCE TRUST II	
PNC Bank	
ending in 9498	29,809.21

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, 2014 (cont'd) WWT

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

GENERAL CAPITAL FUND	
PNC Bank	
ending in 9308	13,753,085.97
State Cash Management Plan	
ending in 0171	93,952.03
13,847,038.00	
OTHER TRUST FUND	
PNC Bank	
ending in 9332	7,496,338.77
ending in 9447	110,187.19
ending in 9367	11,506.26
ending in 9455	2,662,534.68
ending in 9535	286,647.69
ending in 9463	69,131.86
ending in 9383	.18
Bank of America	
ending in 1565	1,189,034.24
ending in 1573	784,900.85
Sun Bank	
ending in 5965	1,762,682.86
State Cash Management Plan	
ending in 7171	426,188.11
ending in 1171	124,315.17
ending in 3171	108,916.19
ending in 2171	312,564.02
ending in 9171	989,981.92
16,334,929.99	
Total	53,004,353.20

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.

TOWNSHIP OF WEST WINDSOR - COUNTY OF MERCER

CURRENT FUND

Sheet 10

SCHEDULE OF GRANTS RECEIVABLE

GRANT FUND

<u>Grant</u>	<u>Balance Dec. 31, 2013</u>	<u>2014 Budget Revenue</u>	<u>Realized</u>	<u>Cancelled</u>	<u>Balance Dec. 31, 2014</u>
2014 Year Grants:					
Alcohol Education Rehabilitation	\$	\$ 2,363.20	\$ 2,363.20	\$	\$
Body Armor Fund		10,330.27	10,330.27		
Clean Communities Program		50,771.99	50,771.99		
Click It or Ticket		4,000.00	3,600.00	400.00	
Drive Sober or Get Pulled Over		12,500.00	2,900.00	6,750.00	2,850.00
Drunk Driving Enforcement Fund		11,133.28	11,133.28		
Recreation Opportunities for Disabled		10,000.00	466.77		9,533.23
2013 Year Grants:					
Drive Sober or Get Pulled Over	3,400.00		3,400.00		
Efficiency Audit	26,330.00		26,330.00		
2012 Year Grants:					
Recreation Opportunities for Disabled	1,379.03		1,379.03		
Smart Future Planning Grant	12,500.00				12,500.00
	<u>\$ 43,609.03</u>	<u>\$ 101,098.74</u>	<u>\$ 112,674.54</u>	<u>\$ 7,150.00</u>	<u>\$ 24,883.23</u>
Interfund - Current Fund			\$ 95,675.50		
Unappropriated Reserves			16,999.04		
			<u>\$ 112,674.54</u>		

TOWNSHIP OF WEST WINDSOR - COUNTY OF MERCER

CURRENT FUND

Sheet 11

SCHEDULE OF APPROPRIATED RESERVES

Sheet 1 of 2

GRANT FUND

<u>Grant</u>	<u>Balance</u> <u>Dec. 31, 2013</u>	<u>Transfer from</u> <u>2014 Budget</u> <u>Appropriations</u>	<u>Prior Year</u> <u>Encumbrances</u>	<u>Expended</u>	<u>Cancelled</u>	<u>Balance</u> <u>Dec. 31, 2014</u>
	\$	\$	\$	\$	\$	\$
2014 Year Grants:						
Alcohol Education Rehabilitation		2,363.20				2,363.20
Body Armor Fund		10,330.27		3,750.00		6,580.27
Clean Communities Program		50,771.99		310.00		50,461.99
Click It or Ticket		4,000.00		3,600.00	400.00	
Drive Sober or Get Pulled Over		12,500.00		4,350.00	6,750.00	1,400.00
Drunk Driving Enforcement Fund		11,133.28		165.00		10,968.28
Recreation Opportunities for Disabled		12,000.00				12,000.00
2013 Year Grants:						
Alcohol Education Rehabilitation	4,380.30			1,875.00		2,505.30
Clean Communities Program	54,132.94			38,393.11		15,739.83
Drive Sober or Get Pulled Over	2,200.00			2,200.00		
Drunk Driving Enforcement Fund	13,894.85			13,894.85		
Efficiency Audit			26,330.00	26,330.00		
2012 Year Grants:						
Alcohol Education Rehabilitation	1,756.57			375.00		1,381.57
Clean Communities Program	5,496.59		1,800.00	7,296.59		
Drunk Driving Enforcement Fund	10,256.38		67.50			10,323.88
Recreation Opportunities for Disabled			717.00			717.00
Smart Future Planning Grant			5,764.52	5,664.52		100.00
2011 Year Grants:						
Clean Communities Program	1,041.64			1,041.64		
Drunk Driving Enforcement Fund	6,188.47					6,188.47
2010 Year Grants:						
Body Armor Fund						
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

TOWNSHIP OF WEST WINDSOR - COUNTY OF MERCER

CURRENT FUND

Sheet 11

SCHEDULE OF APPROPRIATED RESERVES

Sheet 2 of 2

GRANT FUND

<u>Grant</u>	<u>Balance</u>	<u>Transfer from</u>	<u>Prior Year</u>	<u>Expended</u>	<u>Cancelled</u>	<u>Balance</u>
2008 Year Grants:	<u>Dec. 31, 2013</u>	<u>2014 Budget</u>	<u>Encumbrances</u>	<u></u>	<u></u>	<u>Dec. 31, 2014</u>
Drunk Driving Enforcement Fund	\$ 12,658.67	\$	\$	\$ 5,034.20	\$	\$ 7,624.47
	<u>\$ 116,661.72</u>	<u>\$ 103,098.74</u>	<u>\$ 34,679.02</u>	<u>\$ 114,279.91</u>	<u>\$ 7,150.00</u>	<u>\$ 133,009.57</u>

***LOCAL DISTRICT SCHOOL TAX**

WWT

	Debit	Credit
Balance January 1, 2014	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85001-00	XXXXXXXXXX	
School Tax Deferred	XXXXXXXXXX	XXXXXXXXXX
(Not in excess of 50% of Levy - 2013-2014) 85002-00	XXXXXXXXXX	
Levy School Year July 1, 2014 - June 30, 2015	XXXXXXXXXX	
Levy Calendar Year 2014	XXXXXXXXXX	
Paid <i>N A</i>		XXXXXXXXXX
Balance December 31, 2014	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85003-00		XXXXXXXXXX
School Tax Deferred	XXXXXXXXXX	XXXXXXXXXX
(Not in excess of 50% of Levy - 2014-2015) 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, 2014 85045-00	XXXXXXXXXX	
2014 Levy 81105-00	XXXXXXXXXX	1,192,450.00
Interest Earned	XXXXXXXXXX	
Expenditures	1,192,450.00	XXXXXXXXXX
Balance December 31, 2014 85046-00		XXXXXXXXXX
	1,192,450.00	1,192,450.00

COUNTY TAXES PAYABLE

WWT

	Debit	Credit
Balance January 1, 2014	XXXXXXXXXX	XXXXXXXXXX
County Taxes 80003-01	XXXXXXXXXX	
Due County for Added and Omitted Taxes 80003-02	XXXXXXXXXX	151,146.22
2014 Levy:	XXXXXXXXXX	XXXXXXXXXX
General County 80003-03	XXXXXXXXXX	36,638,186.58
County Library 80003-04	XXXXXXXXXX	3,727,948.55
County Health	XXXXXXXXXX	
County Open Space Preservation	XXXXXXXXXX	1,533,987.47
Due County for Added and Omitted Taxes 80003-05	XXXXXXXXXX	172,865.55
Paid	42,051,268.82	XXXXXXXXXX
Balance December 31, 2014	XXXXXXXXXX	XXXXXXXXXX
County Taxes		XXXXXXXXXX
Due County for Added and Omitted Taxes	172,865.55	XXXXXXXXXX
	42,224,134.37	42,224,134.37

SPECIAL DISTRICT TAXES

	Debit	Credit
Balance January 1, 2014 80003-06	XXXXXXXXXX	
2014 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
Total 2014 Levy 80003-07	XXXXXXXXXX	
Paid 80003-08		XXXXXXXXXX
Balance December 31, 2014 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, 2014	80004-01	XXXXXXXXXX	
State Library Aid Received in 2014	80004-02	XXXXXXXXXX	
Expended	80004-09		XXXXXXXXXX
Balance December 31, 2014	80004-10		
		.00	.00

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

		Debit	Credit
Balance January 1, 2014	80004-03	XXXXXXXXXX	
State Library Aid Received in 2014	80004-04	XXXXXXXXXX	
Expended	80004-11		XXXXXXXXXX
Balance December 31, 2014	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, 2014	80004-05	XXXXXXXXXX	
State Library Aid Received in 2014	80004-06	XXXXXXXXXX	
Expended	80004-13		XXXXXXXXXX
Balance December 31, 2014	80004-14		
		.00	.00

RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

		Debit	Credit
Balance January 1, 2014	80004-07	XXXXXXXXXX	
State Library Aid Received in 2014	80004-08	XXXXXXXXXX	
Expended	80004-15		XXXXXXXXXX
Balance December 31, 2014	80004-16		
		.00	.00

STATEMENT OF GENERAL BUDGET REVENUES 2014 WWT

Source	Budget -01	Realized -02	Excess or Deficit * -03
Surplus Anticipated 80101-	4,620,529.00	4,620,529.00	.00
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-			.00
Miscellaneous Revenue Anticipated:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Adopted Budget	9,852,906.82	10,478,603.28	625,696.46
Added by N.J.S. 40A:4-87: (List on 17a)	101,098.74	101,098.74	.00
Total Miscellaneous Revenue Anticipated 80103-	9,954,005.56	10,579,702.02	625,696.46
Receipts from Delinquent Taxes 80104-	600,000.00	632,815.09	32,815.09
Amount to be Raised by Taxation:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(a) Local Tax for Municipal Purposes 80105-	22,681,414.18	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-	22,681,414.18	24,328,572.43	1,647,158.25
	37,855,948.74	40,161,618.54	2,305,669.80

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00	XXXXXXXXXX	151,377,804.58
Amount to be Raised by Taxation	XXXXXXXXXX	XXXXXXXXXX
Local District School Tax 80109-00	.00	XXXXXXXXXX
Regional School Tax 80119-00	85,614,227.00	XXXXXXXXXX
Regional High School Tax 80110-00	.00	XXXXXXXXXX
County Taxes 80111-00	41,900,122.60	XXXXXXXXXX
Due County for Added and Omitted Taxes 80112-00	172,865.55	XXXXXXXXXX
Special District Taxes 80113-00	.00	XXXXXXXXXX
Municipal Open Space Tax 80120-00	1,192,450.00	XXXXXXXXXX
Reserve for Uncollected Taxes 80114-00	XXXXXXXXXX	1,830,433.00
Deficit in Required Collection of Current Taxes (or) 80115-00	XXXXXXXXXX	.00
Balance for Support of Municipal Budget (or) 80116-00	24,328,572.43	XXXXXXXXXX
*Excess Non-Budget Revenue (See footnote) 80117-00		XXXXXXXXXX
*Deficit Non-Budget Revenue (See footnote) 80118-00	XXXXXXXXXX	
	153,208,237.58	153,208,237.58

*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 2014

WWT

2014 Budget as Adopted	80012-01	37,754,850.00
2014 Budget - Added by N.J.S. 40A:4-87	80012-02	101,098.74
Appropriated for 2014 (Budget Statement Item 9)	80012-03	37,855,948.74
Appropriated for 2014 by Emergency Appropriation (Budget Statement Item 9)	80012-04	
Total General Appropriations (Budget Statement Item 9)	80012-05	37,855,948.74
Add: Overexpenditures (see footnote)	80012-06	
Total Appropriations and Overexpenditures	80012-07	37,855,948.74
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	34,678,779.66
Paid or Charged - Reserve for Uncollected Taxes	80012-09	1,830,433.00
Reserved	80012-10	898,735.06
Total Expenditures	80012-11	37,407,947.72
Unexpended Balances Cancelled (see footnote)	80012-12	448,001.02

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)

2014 Authorizations		
N.J.S. 40A:4-46 (After adoption of Budget)		
N.J.S. 40A:4-20 (Prior to adoption of Budget)		
Total Authorizations	<i>N</i>	<i>A</i> .00
Deduct Expenditures:		
Paid or Charged		
Reserved		
Total Expenditures		.00

RESULTS OF 2014 OPERATIONS

WWT

CURRENT FUND

		Debit	Credit
Excess of Anticipated Revenues:			
Miscellaneous Revenues Anticipated	80013-01	XXXXXXXXXX	625,696.46
Delinquent Tax Collections	80013-02	XXXXXXXXXX	32,815.09
		XXXXXXXXXX	
Required Collection of Current Taxes	80013-03	XXXXXXXXXX	1,647,158.25
Unexpended Balances of 2014 Budget Appropriations	80013-04	XXXXXXXXXX	448,001.02
Miscellaneous Revenue Not Anticipated	81113-	XXXXXXXXXX	410,365.46
Miscellaneous Revenue Not Anticipated:			
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 2013 Appropriation Reserves	80013-05	XXXXXXXXXX	1,257,307.18
Prior Years Interfunds Returned in 2014	80013-06	XXXXXXXXXX	
Cancel Grant Appropriated Reserves		XXXXXXXXXX	7,150.00
Adjust Police Special Duty Reserve for Receivable		XXXXXXXXXX	63.38
		XXXXXXXXXX	
		XXXXXXXXXX	
		XXXXXXXXXX	
Deferred School Tax Revenue: (See School Taxes, Sheets 13&14)			
Balance January 1, 2014	80013-07	.00	XXXXXXXXXX
Balance December 31, 2014	80013-08	XXXXXXXXXX	.00
Deficit in Anticipated Revenues:			
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 2014	80013-12		XXXXXXXXXX
Cancel Police Special Duty and Bank Error		388.08	XXXXXXXXXX
Refund of Prior Year Revenues		35.00	XXXXXXXXXX
Prior Year Senior Deduction Disallowed		750.00	XXXXXXXXXX
Cancel Grants Receivable		7,150.00	XXXXXXXXXX
			XXXXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	XXXXXXXXXX	.00
Surplus Balance - To Surplus (Sheet 21)	80013-14	4,420,233.76	XXXXXXXXXX
		4,428,556.84	4,428,556.84

SURPLUS - CURRENT FUND YEAR 2014

WWT

		Debit	Credit
1. Balance January 1, 2014	80014-01	XXXXXXXXXX	6,604,187.24
2.		XXXXXXXXXX	
3. Excess Resulting from 2014 Operations	80014-02	XXXXXXXXXX	4,420,233.76
4. Amount Appropriated in the 2014 Budget - Cash	80014-03	4,620,529.00	XXXXXXXXXX
5. Amount Appropriated in 2014 Budget - with Prior Written Consent of Director of Local Govern. Services	80014-04	.00	XXXXXXXXXX
6.			XXXXXXXXXX
7. Balance December 31, 2014	80014-05	6,403,892.00	XXXXXXXXXX
		11,024,421.00	11,024,421.00

ANALYSIS OF BALANCE DECEMBER 31, 2014 (FROM CURRENT FUND - TRIAL BALANCE)

Cash	80014-06		21,846,018.71
Investments	80014-07		
Change Fund			825.00
Sub-Total			21,846,843.71
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08		15,442,951.71
Cash Surplus	80014-09		6,403,892.00
Deficit in Cash Surplus	80014-10		.00
Other Assets Pledged to Surplus:*			
⁽¹⁾ Due from State of N.J. Senior			
Citizens and Veterans Deduction	80014-16		
Deferred Charges #	80014-12		
Cash Deficit #	80014-13		
Total Other Assets	80014-14		.00
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER	80014-15		6,403,892.00

ASSETS WOULD ALSO BE PLEDGED TO CASH LIABILITIES.

MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2015 BUDGET.

⁽¹⁾ MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

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

(FOR MUNICIPALITIES ONLY)
CURRENT TAXES - 2014 LEVY

WWT

1. Amount of Levy as per Duplicate (Analysis) #	82101-00	\$	<u>151,441,152.64</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		<u>83,422.54</u>
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et. seq.	82104-00		<u>542,935.54</u>
5a. Subtotal 2014 Levy		\$	<u>152,067,510.72</u>
5b. Reductions due to tax appeals**			_____
5c. Total 2014 Levy	82106-00		<u>152,067,510.72</u>
6. Transferred to Tax Title Liens	82107-00		<u>8,638.54</u>
7. Transferred to Foreclosed Property	82108-00		_____
8. Remitted, Abated or Cancelled	82109-00		<u>7,355.13</u>
9. Discount Allowed	82110-00		_____
10. Collected in Cash: In 2013	82121-00	\$	<u>715,284.87</u>
In 2014*	82122-00		<u>150,580,519.71</u>
State's Share of 2014 Senior Citizens and Veterans Deductions Allowed	82123-00		<u>82,000.00</u>
Homestead Benefit Credits	82124-00		_____
Total To Line 14	82111-00		<u>151,377,804.58</u>
11. Total Credits			<u>151,393,798.25</u>
12. Amount Outstanding December 31, 2014	83120-00	\$	<u>673,712.47</u>

13. Percentage of Cash Collections to Total 2014 Levy,
 (Item 10 divided by Item 5c) is 99.54%
 82112-00

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

14. Calculation of Current Taxes Realized in Cash:			
Total of Line 10		\$	<u>151,377,804.58</u>
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals			_____
To Current Taxes Realized in Cash (Sheet 17)		\$	<u>151,377,804.58</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 2014 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 WWT
FOR SENIOR CITIZENS AND VETERANS DEDUCTIONS**

	Debit	Credit
1. Balance January 1, 2014	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	2,344.97	XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	
2. Sr. Citizens Deductions Per Tax Billings	5,500.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	77,000.00	XXXXXXXXXX
4. Sr. Citizens Deductions Allowed By Tax Collector	750.00	XXXXXXXXXX
5. Veterans Deductions Allowed by Tax Collector	750.00	XXXXXXXXXX
6.		XXXXXXXXXX
7. Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXXXXX	1,250.00
8. Sr. Citizens Deductions Disallowed By Tax Collector 2013 Taxes	XXXXXXXXXX	750.00
9. Received in Cash from State	XXXXXXXXXX	84,750.00
10. Veterans Deductions Disallowed	XXXXXXXXXX	750.00
11.	XXXXXXXXXX	
12. Balance December 31, 2014	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	.00
Due To State of New Jersey	1,155.03	XXXXXXXXXX
	87,500.00	87,500.00

Calculation of Amount to be included on Sheet 22, Item 10-
2014 Senior Citizen and Veterans Deductions Allowed

Line 2	5,500.00
Line 3	77,000.00
Line 4 & 5	1,500.00
Sub-Total	84,000.00
Less: Line 7 & 10	2,000.00
To Item 10, Sheet 22	82,000.00

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

		Debit	Credit
Balance January 1, 2014		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 2014 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, 2014		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, 2014

Rita M. Carr, Esq.
Signature of Tax Collector

T-1283
License Number

February 2, 2015
Date

TOWNSHIP OF WEST WINDSOR, COUNTY OF MERCER
COMPUTATION OF APPROPRIATION:
RESERVE FOR UNCOLLECTED TAXES AND
AMOUNT TO BE RAISED BY TAXATION
IN 2015 MUNICIPAL BUDGET

WWT

		YEAR 2015	YEAR 2014
1. Total General Appropriations for 2015 Municipal Budget Statement Item 8 (L) (Exclusive of Reserve for Uncollected Taxes) 80015-		36,267,935.00	XXXXXXXXXX
2. Local District School Tax- Actual 80016-			
Estimate ** 80017-			XXXXXXXXXX
3. Regional School District Tax- Actual 80025-			85,614,227.00
Estimate * 80026-		86,526,878.00	XXXXXXXXXX
4. Regional High School Tax- Actual 80018-			
School Budget Estimate * 80019-			XXXXXXXXXX
5. County Tax Actual 80020-			41,900,122.60
Estimate * 80021-		42,166,320.05	XXXXXXXXXX
6. Special District Taxes Actual 80022-			
Estimate * 80023-			XXXXXXXXXX
7. Municipal Open Space Tax Actual 80027-			1,192,450.00
Estimate * 80028-		1,196,027.55	XXXXXXXXXX
8. Total General Appropriation & Other Taxes 80024-01		166,157,160.60	
9. Less: Total Anticipated Revenues from 2015 in Municipal Budget (Item 5) 80024-02		15,374,775.94	
10. Cash Required from 2015 Taxes to Support Local Municipal Budget and Other Taxes 80024-03		150,782,384.66	
11. Amount of Item 10 Divided by 98.8% [80024-04] Equals Amount to Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22) 80024-05		152,613,749.66	
Analysis of Item 11:			
Local District School Tax (Amount Shown on Line 2 Above)	.00		
Regional School District Tax (Amount Shown on Line 3 Above)	86,526,878.00		
Regional High School Tax (Amount Shown on Line 4 Above)	.00		
County Tax (Amount Shown on Line 5 Above)	42,166,320.05		
Special District Tax (Amount Shown on Line 6 Above)	.00		
Municipal Open Space Tax (Amount Shown on Line 7 Above)	1,196,027.55		
Tax in Local Municipal Budget	22,724,524.06		
Total Amount (see Line 11)	152,613,749.66		
12. Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8 (M) (Item 11, Less Item 10) 80024-06		1,831,365.00	
Computation of "Tax in Local Municipal Budget"			
Item 1 - Total General Appropriations		36,267,935.00	
Item 12 - Appropriations : Reserve for Uncollected Taxes		1,831,365.00	
Sub-Total		38,099,300.00	
Less: Item 9 - Total Anticipated Revenues		15,374,775.94	
Amount to be Raised by Taxation in Municipal Budget 80024-07		22,724,524.06	

* May not be stated in an amount less than actual Tax of year 2014.
** Must be stated in the amount of the proposed budget submitted by the Local Board of Education to the Commissioner of Education on January 15, 2015 (Chap. 136, P.L. 1978). Consideration must be given to calendar year calculation.

Average of Collections

2014
2013
2012

0.00%

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%
 [(2015 Estimated Total Levy - 2014 Total Levy) / 2014 Total Levy]

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

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

2015 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, 2014			681,867.00	XXXXXXXXXX
A. Taxes	83102-00	632,065.09	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83103-00	49,801.91	XXXXXXXXXX	XXXXXXXXXX
2. Cancelled:			XXXXXXXXXX	XXXXXXXXXX
A. Taxes	83105-00		XXXXXXXXXX	
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 ⁽¹⁾	83104-00		XXXXXXXXXX	
B. Tax Title Liens - Transfers from Taxes ⁽¹⁾	83107-00		.00	XXXXXXXXXX
7. Balance Before Cash Payments			XXXXXXXXXX	682,617.00
8. Totals			682,617.00	682,617.00
9. Balance Brought Down			682,617.00	XXXXXXXXXX
10. Collected:			XXXXXXXXXX	632,815.09
A. Taxes	83116-00	632,815.09	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83117-00		XXXXXXXXXX	XXXXXXXXXX
11. Interest and Costs - 2014 Tax Sale			83118-00	XXXXXXXXXX
12. 2014 Taxes Transferred to Liens			83119-00	8,638.54
13. 2014 Taxes			83123-00	673,712.47
14. Balance December 31, 2014			XXXXXXXXXX	732,152.92
A. Taxes	83121-00	673,712.47	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83122-00	58,440.45	XXXXXXXXXX	XXXXXXXXXX
15. Totals			1,364,968.01	1,364,968.01

16. Percentage of Cash Collections to Adjusted Amount

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

92.70%
678,737.00

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

678,737.00 83125-00

and represents the maximum amount that may be anticipated in 2015.

(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, 2014	84101-00	5,000.00	XXXXXXXXXX
2. Foreclosed or Deeded in 2014		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, 2014	84114-00	XXXXXXXXXX	5,000.00
		5,000.00	5,000.00

CONTRACT SALES

		Debit	Credit
15. Balance January 1, 2014	84115-00		XXXXXXXXXX
16. 2014 Sales from Foreclosed Property	84116-00		XXXXXXXXXX
17. Collected*	84117-00	XXXXXXXXXX	
18.	84118-00	XXXXXXXXXX	
19. Balance December 31, 2014	84119-00	XXXXXXXXXX	.00
		.00	.00

MORTGAGE SALES

		Debit	Credit
20. Balance January 1, 2014	84120-00		XXXXXXXXXX
21. 2014 Sales from Foreclosed Property	84121-00		XXXXXXXXXX
22. Collected*	84122-00	XXXXXXXXXX	
23.	84123-00	XXXXXXXXXX	
24. Balance December 31, 2014	84124-00	XXXXXXXXXX	.00
		.00	.00

Analysis of Sale of Property:

*Total Cash Collected in 2014

.00

(84125-00)

Realized in 2014 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, 2013 Per Audit Report	Amount in 2014 Budget	Amount Resulting from 2014	Balance as at Dec. 31, 2014
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 2015
1.					
2.					
3.					
4.					

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING WWT
AND 2015 DEBT SERVICE FOR BONDS
MUNICIPAL GENERAL CAPITAL BONDS**

		Debit	Credit	2015 Debt Service
Outstanding, January 1, 2014	80033-01	XXXXXXXXXX	27,765,000.00	
Issued	80033-02	XXXXXXXXXX		
Paid	80033-03	3,920,000.00	XXXXXXXXXX	
Outstanding, December 31, 2014	80033-04	23,845,000.00	XXXXXXXXXX	
		27,765,000.00	27,765,000.00	
2015 Bond Maturities - General Capital Bonds			80033-05	3,880,000.00
2015 Interest on Bonds*		80033-06	865,175.00	

ASSESSMENT SERIAL BONDS

		Debit	Credit	2015 Debt Service
Outstanding, January 1, 2014	80033-07	XXXXXXXXXX	825,000.00	
Issued	80033-08	XXXXXXXXXX		
Paid	80033-09	150,000.00	XXXXXXXXXX	
Outstanding, December 31, 2014	80033-10	675,000.00	XXXXXXXXXX	
		825,000.00	825,000.00	
2015 Bond Maturities - Assessment Bonds			80033-11	150,000.00
2015 Interest on Bonds*		80033-12	31,187.50	
Total "Interest on Bonds - Debt Service" (*Items) (Sheets 31 and 31-1)			80033-13	1,018,612.50

LIST OF BONDS ISSUED DURING 2014

Purpose	2015 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	.00	.00		
	80033-14	80033-15		

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING WWT
AND 2015 DEBT SERVICE FOR BONDS
OPEN SPACE SERIAL BONDS**

		Debit	Credit	2015 Debt Service
Outstanding, January 1, 2014	80033-01	XXXXXXXXXX	3,015,000.00	
Issued	80033-02	XXXXXXXXXX		
Paid	80033-03	335,000.00	XXXXXXXXXX	
Outstanding, December 31, 2014	80033-04	2,680,000.00	XXXXXXXXXX	
		3,015,000.00	3,015,000.00	
2015 Bond Maturities - Open Space Serial Bonds			80033-05	350,000.00
2015 Interest on Bonds*		80033-06	122,250.00	

LIST OF BONDS ISSUED DURING 2014

Purpose	2015 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	.00	.00		

80033-14 80033-15

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING WWT
AND 2015 DEBT SERVICE FOR LOANS
GREEN TRUST LOAN**

		Debit	Credit	2015 Debt Service
Outstanding, January 1, 2014	80033-01	XXXXXXXXXX	18,197.73	
Issued	80033-02	XXXXXXXXXX		
Paid	80033-03	9,008.34	XXXXXXXXXX	
Outstanding, December 31, 2014	80033-04	9,189.39	XXXXXXXXXX	
		18,197.73	18,197.73	
2015 Loan Maturities			80033-05	9,189.39
2015 Interest on Loans			80033-06	138.07
Total 2015 Debt Service for Green Trust Loan			80033-13	9,327.46

LIST OF LOANS ISSUED DURING 2014

Purpose	2015 Maturity	Amount Issued	Date of Issue	Interest Rate
		N	A	
Total	.00	.00		
	80033-14	80033-15		

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING WWT
AND 2015 DEBT SERVICE FOR LOANS
OPEN SPACE - GREEN TRUST LOAN**

		Debit	Credit	2015 Debt Service
Outstanding, January 1, 2014	80033-01	XXXXXXXXXX	914,273.62	
Issued	80033-02	XXXXXXXXXX		
Paid	80033-03	62,240.50	XXXXXXXXXX	
Outstanding, December 31, 2014	80033-04	852,033.12	XXXXXXXXXX	
		914,273.62	914,273.62	
2015 Loan Maturities			80033-05	63,491.53
2015 Interest on Loans			80033-06	16,724.79
Total 2015 Debt Service for Open Space - Green Trust Loan			80033-13	80,216.32

LIST OF LOANS ISSUED DURING 2014

Purpose	2015 Maturity	Amount Issued	Date of Issue	Interest Rate
		N A		
Total	.00	.00		
	80033-14	80033-15		

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING WWT
AND 2015 DEBT SERVICE FOR LOANS
INFRASTRUCTURE TRUST LOAN**

		Debit	Credit	2015 Debt Service
Outstanding, January 1, 2014	80033-01	XXXXXXXXXX	860,000.00	
Issued	80033-02	XXXXXXXXXX		
Paid	80033-03	90,000.00	XXXXXXXXXX	
Outstanding, December 31, 2014	80033-04	770,000.00	XXXXXXXXXX	
		860,000.00	860,000.00	
2015 Loan Maturities			80033-05	95,000.00
2015 Interest on Loans			80033-06	37,887.50
Total 2015 Debt Service for Infrastructure Trust Loan			80033-13	132,887.50

LIST OF LOANS ISSUED DURING 2014

Purpose	2015 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	.00	.00		

80033-14 80033-15

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING WWT
AND 2015 DEBT SERVICE FOR LOANS
ZERO INTEREST INFRASTRUCTURE TRUST LOAN**

		Debit	Credit	2015 Debt Service
Outstanding, January 1, 2014	80033-01	XXXXXXXXXX	686,201.63	
Issued	80033-02	XXXXXXXXXX		
Paid	80033-03	85,750.89	XXXXXXXXXX	
Outstanding, December 31, 2014	80033-04	600,450.74	XXXXXXXXXX	
		686,201.63	686,201.63	
2015 Loan Maturities			80033-05	86,074.74
2015 Interest on Loans			80033-06	
Total 2015 Debt Service for Zero Interest Infrastructure Trust Loan			80033-13	86,074.74

LIST OF LOANS ISSUED DURING 2014

Purpose	2015 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	.00	.00		

80033-14 80033-15

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING WWT
AND 2015 DEBT SERVICE FOR BONDS
TYPE I SCHOOL TERM BONDS**

		Debit	Credit	2015 Debt Service
Outstanding, January 1, 2014	80034-01	XXXXXXXXXX		
Paid	80034-02		XXXXXXXXXX	
Outstanding, December 31, 2014	80034-03	.00	XXXXXXXXXX	
		.00	.00	
2015 Bond Maturities - Term Bonds			80034-04	
2015 Interest on Bonds*	80034-05			

TYPE I SCHOOL SERIAL BOND

		Debit	Credit	2015 Debt Service
Outstanding, January 1, 2014	80034-06	XXXXXXXXXX		
Issued	80034-07	XXXXXXXXXX		
Paid	80034-08		XXXXXXXXXX	
Outstanding, December 31, 2014	80034-09	.00	XXXXXXXXXX	
		.00	.00	
2015 Bond Maturities - Serial Bonds	<i>NA</i>		80034-11	
2015 Interest on Bonds*	80034-10			
Total "Interest on Bonds - Type I School Debt Service" (*Items)			80034-12	.00

LIST OF BONDS ISSUED DURING 2014

Purpose	2015 Maturity	Amount Issued	Date of Issue	Interest Rate
Total 80035-	.00	.00		

2015 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

		Outstanding Dec. 31, 2014	2015 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. _____			

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

WWT

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2014	Date of Maturity	Rate of Interest	2015 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1 08-11 Various Capital Improvements	72,000.00	11/21/2014	72,000.00	11/20/2015	1.000%	72,000.00	720.00	11/20/2015
2 09-14 Various Capital Improvements	38,400.00	11/21/2014	38,400.00	11/20/2015	1.000%	38,400.00	384.00	11/20/2015
3 10-18 Various Capital Improvements	215,300.00	11/21/2014	215,300.00	11/20/2015	1.000%	215,300.00	2,153.00	11/20/2015
4 11-14 Various Capital Improvements	999,060.00	11/21/2014	999,060.00	11/20/2015	1.000%	205,300.00	9,990.60	11/20/2015
5 12-08 Various Capital Improvements	3,311,500.00	11/21/2014	3,311,500.00	11/20/2015	1.000%		33,115.00	11/20/2015
6 13-09 Various Capital Improvements	2,594,040.00	11/21/2014	2,594,040.00	11/20/2015	1.000%		25,940.40	11/20/2015
7 14-13 Various Capital Improvements	2,380,700.00	11/21/2014	2,380,700.00	11/20/2015	1.000%		23,807.00	11/20/2015
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
Totals	9,611,000.00		9,611,000.00			531,000.00	96,110.00	

80051-01 80051-02

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.

Memo: Type 1 School Notes should be separately listed and totaled.

**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 2012 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2015 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, 2014	2015 Budget Requirement	
			For Principal	For Interest and Fees
1.				
2.				
3.				
4.				
5.				
6.				
7.				
8.	2			
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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Sheet 1 of 5

Ordinance Number	Improvement Description	Ordinance Date	Amount	Balance Dec. 31, 2013		2014 Authorizations		Cancelled	Balance Dec. 31, 2014	
				Funded	Unfunded	Funded	Unfunded		Funded	Unfunded
General Improvements:										
95-14.3,	Cleaning of Sewer Lines	3/20/1995	\$ 10,000.00	\$	\$	\$	\$	\$	\$	\$
97-23.2		12/15/1997	10,000.00	9,768.28					9,768.28	
96-07C	Improvements and Renovations to Meeting Room A	4/29/1996	174,150.00	6,014.11					6,014.11	
96-29	Infrastructure Improvements to Various Developments	11/25/1996	100,000.00	55,910.43				55,910.43		
98-26.3	Westminster Estates Drainage Improvements	11/12/1998	10,000.00	10,000.00				10,000.00		
98-31J, K, L	Acquisition of Emergency Services Equipment and Vehicles	1/11/1999	140,805.00	35,008.28					10,408.28	
99-21	Construction of a Sewer Extension for the Grover's Mill Estates Development	9/07/1999	403,830.00	24,190.14						
99-22L,	Acquisition of Land for Fire House	9/07/1999	2,296,875.00					24,190.14		
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	
00-19G	Improvements to Schenck Farm	8/21/2000	111,250.00	3,000.00					3,000.00	
00-21,	Construction of Princeton Junction Firehouse	8/21/2000	2,519,000.00							
01-21		10/22/2001	300,000.00	12,001.33	29,386.52				12,001.33	29,386.52
01-25	Community Development Projects	12/17/2001	146,475.00	6,193.13					6,193.13	
03-24A	Municipal Facility Improvements	9/22/2003	355,950.00	22,319.88					22,319.88	
03-24C	Various Park Improvements	9/22/2003	318,045.00	13,115.00					10,515.00	
03-30,	Maintenance of Public Open Space	12/15/2003	250,000.00				2,600.00			
04-16,		6/28/2004	200,000.00							
05-09.1,		8/01/2005	200,000.00							
06-11A		8/14/2006	200,000.00	331.45				331.45		
04-15A	Improvements to Various Municipal Facilities	6/28/2004	149,415.00	143,415.00					143,415.00	
04-15D	Various Engineering and Road Projects	6/28/2004	1,619,100.00	5,171.83			5,171.83			
04-15F	Replacement of an Ambulance	6/28/2004	151,410.00	9,955.57				9,955.57		
04-15H	Acquisition of Police Equipment	6/28/2004	143,115.00	4,911.53					2,875.53	
04-30	Improvements to the Schenck Farm Homestead	11/08/2004	126,000.00	17,850.00					17,850.00	
05-09.3	Community Park Improvements	8/01/2005	200,000.00	595.00					595.00	
05-10D	Park Improvements	8/15/2005	858,165.00	6,706.50					6,706.50	
05-10I	Community Development	8/15/2005	95,865.00	943.00					943.00	
05-10K	Police Department Equipment	8/15/2005	119,595.00	2,528.72					2,528.72	
06-09A	Acquisition of Office and Computer Equipment	8/14/2006	148,785.00	3,593.74					3,593.74	
06-09B	Improvements of Municipal Facilities	8/14/2006	215,985.00	8,387.88					8,387.88	
07-10B	Acquisition of Emergency Generator	5/14/2007	85,785.00	69,930.03					69,930.03	
07-10C	Improvements of Administration Building	5/14/2007	154,455.00	110,320.00					110,320.00	
07-10G	Road and Drainage Improvements	5/14/2007	1,062,390.00	23,953.64					23,953.64	
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	38,976.31					38,976.31	
07-10L	Improvements to Municipal Facilities	5/14/2007	302,830.00	71,932.65					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	7,984.89					7,984.89	
07-10O	Installation of Diesel Exhaust Capture System	5/14/2007	60,585.00	19,799.50					19,799.50	
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	52,672.81					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	

TOWNSHIP OF WEST WINDSOR - COUNTY OF MERCER

GENERAL CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Sheet 35

Sheet 2 of 5

Ordinance Number	Improvement Description	Ordinance Amount		Balance Dec. 31, 2013		2014 Authorizations		Cancelled	Balance Dec. 31, 2014		
		Date		Funded	Unfunded	Funded	Unfunded		Funded	Unfunded	
General Improvements (Continued):											
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	354,105.51	75,750.00				248,168.02	75,750.00	
08-11L	Acquisition of Human Services Office Equipment	6/23/2008	73,600.00	10,594.62					8,869.62		
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	12,583.43					1,030.00		
08-11P	Acquisition of Emergency Services Vehicle	6/23/2008	908,250.00	20,700.00					12,956.35		
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								
08-11W	Acquisition of Public Works Office Equipment	6/23/2008	5,040.00		1,175.13			1,000.00			
08-26	Sanitary Sewer System Improvements	10/06/2008	6,072,621.22	1,140,192.82					1,054,070.47		
09-14A	Acquisition of Office and Computer Equipment	9/21/2009	151,410.00	17,773.43					8,277.07		
09-14B	Improvement to Municipal Facilities	9/21/2009	126,000.00	104,406.25					103,141.25		
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	76,883.69					60,438.80		
09-14E	Emergency Road and Drainage Improvements	9/21/2009	50,400.00	4,967.62					4,967.62		
09-14F	Renovations to Princeton Junction Firehouse	9/21/2009	252,420.00	53,866.94					500.00		
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	59,428.55					59,428.55		
09-14J	Improvements to the Schenck Farm Homestead	9/21/2009	363,300.00	67,540.82					67,540.82		
09-14M	Improvements to Parks	9/21/2009	580,545.00	36,877.07					107.78		
09-14O	Acquisition of Emergency Services Equipment	9/21/2009	221,025.00	33,710.51					268.68		
09-14Q	Acquisition of Police Equipment	9/21/2009	49,455.00	10,461.76					26.13	24,000.00	
09-14R	Improvements to Police and Court Building	9/21/2009	25,200.00	1,200.00					6,127.77		
09-14S	Acquisition of Public Works Vehicles	9/21/2009	90,300.00	10,464.00					10,464.00		
09-14T	Acquisition of Police Equipment	9/21/2009	408,870.00	6,127.77					6,127.77		
09-14V	Acquisition of Court Copier and Fax Machine	9/21/2009	6,090.00	4,052.89					4,052.89		
09-14W	Dutch Neck Bicycle and Pedestrian Improvements	9/21/2009	95,000.00	80,886.07					73,614.96		
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	164,503.90					138,283.90		
10-18A	Acquisition of Office and Computer Equipment	9/20/2010	140,280.00	5,400.00					5,400.00	133,600.00	
10-18B	Improvement to Municipal Facilities	9/20/2010	85,785.00	3,300.00					30,644.45		
10-18C	Bicycle and Pedestrian Improvements	9/20/2010	454,335.00	328,270.36					50,934.43		
10-18D	Emergency Road and Drainage Improvements	9/20/2010	50,400.00	50,000.00					2,356.75		
10-18E	Annual Road Improvement Program	9/20/2010	757,050.00	3,372.75					1,047,366.74		
10-18F	Traffic Safety Improvements	9/20/2010	1,798,350.00	1,071,148.44					13,723.52		
10-18G	Traffic Safety Improvements - Grant	9/20/2010	225,000.00	38,973.60					5,200.00		
10-18H	Engineering Plotter Replacement	9/20/2010	25,200.00						265,011.19		
10-18I	Improvements to Parks	9/20/2010	277,200.00	272,400.00					951.38		
10-18J	Acquisition of Emergency Services Equipment	9/20/2010	99,750.00	28,358.81					2,000.00		
10-18K	Acquisition of Emergency Services Vehicle	9/20/2010	45,360.00						5,844.83		
10-18L	Acquisition of Police Computer Equipment	9/20/2010	43,890.00	6,549.82					8,169.74		
10-18M	Acquisition of Police Equipment	9/20/2010	38,325.00	26,709.00					1,000.00	24,000.00	
10-18N	Improvements to Police and Court Building	9/20/2010	25,200.00	1,000.00					1,440.00		
10-18O	Acquisition of Animal Control Vehicle	9/20/2010	30,240.00	1,440.00					1,440.00	28,800.00	
10-18P	Acquisition of Public Works Equipment	9/20/2010	166,530.00						3,400.00		

TOWNSHIP OF WEST WINDSOR - COUNTY OF MERCER

GENERAL CAPITAL FUND

Sheet 35

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Sheet 3 of 5

Ordinance Number	Improvement Description (Continued):	Ordinance		Balance Dec. 31, 2013		2014		Balance Dec. 31, 2014	
		Date	Amount	Funded	Unfunded	Authorizations	Cancelled	Funded	Unfunded
10-18Q	General Improvements (Continued):								
10-19.1	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	823,130.69			14,456.75	808,673.94	
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	47,250.34			27,430.00	19,820.34	
11-08.01	Alexander Road, Meadow Road, North Post Road and Vaughn Drive Improvements	4/25/2011	1,157,420.40	983,072.70			796,663.77	186,408.93	
11-08.03	Princeton Hightstown Road, Old Trenton Road, Edinburg Road, Rabbit Hill Road and Southfield Road Improvements	4/25/2011	626,051.03	577,032.25			2,206.22	574,826.03	
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	7,819.88	355,800.00		215,362.03		148,257.85
11-14D	Emergency Road and Drainage Improvements	8/01/2011	50,400.00	2,400.00	48,000.00		50,400.00		
11-14E	Annual Road Improvement Program	8/01/2011	757,050.00	231,206.19	447,400.00		135,872.76		447,400.00
11-14F	Traffic Safety Improvements	8/01/2011	834,515.00	202,739.45	24,000.00		33,536.62	169,202.83	23,313.62
11-14H	Improvements to Parks	8/01/2011	25,200.00	1,200.00	24,000.00		1,886.38		
11-14I	Acquisition of Emergency Services Equipment	8/01/2011	100,800.00	10,677.52			624.56	10,052.96	
11-14J	Acquisition of Emergency Services Vehicle	8/01/2011	222,075.00	175,396.61			175,396.61		4,900.59
11-14K	Acquisition of Police Computer Equipment	8/01/2011	80,220.00		52,484.00		47,583.41	716.52	47,100.00
11-14L	Acquisition of Police Equipment	8/01/2011	49,455.00	2,355.00	47,100.00		1,638.48	1,200.00	24,000.00
11-14M	Improvements to Police and Court Building	8/01/2011	25,200.00	1,200.00	24,000.00			122.87	
11-14N	Acquisition of Public Works Equipment	8/01/2011	113,505.00	71,620.00			71,497.13		
11-14O	Acquisition of Public Works Vehicles	8/01/2011	196,770.00	19,327.55				19,327.55	
11-14Q	Public Work Complex Improvements	8/01/2011	25,580.00		712.50				
11-14R	Municipal Court Facilities Improvements	8/01/2011	35,805.00	11,896.55			712.50		
12-08A.1	Acquisition of Office and Computer Equipment	6/11/2012	20,160.00	960.00	19,200.00			11,896.55	19,200.00
12-08A.2	Improvement to Municipal Facilities	6/11/2012	25,200.00	1,200.00	24,000.00			960.00	24,000.00
12-08B.1	Bicycle and Pedestrian Improvements	6/11/2012	474,600.00	2,400.00	356,554.97			1,200.00	356,554.97
12-08B.2	Emergency Road and Drainage Improvements	6/11/2012	50,400.00	2,400.00	48,000.00		50,400.00		
12-08B.3	Annual Road Improvement Program	6/11/2012	757,050.00	694,783.32	694,783.32		507,138.54	187,644.78	
12-08B.4a	Traffic Safety Improvements	6/11/2012	935,000.00	684,404.54	684,404.54		47,604.85	636,799.69	
12-08C.1	Street Tree Planting Program	6/11/2012	20,160.00	160.00			160.00		
12-08D.1	Improvements to Parks	6/11/2012	25,200.00	1,200.00	24,000.00			1,200.00	24,000.00
12-08D.2	Acquisition of Senior Transportation Bus	6/11/2012	20,160.00	17,871.00			1,171.00		
12-08D.3	Acquisition of Emergency Services Vehicle	6/11/2012	757,050.00	34,462.00			23,608.63		10,853.37
12-08E.1	Acquisition of Police Computer Equipment	6/11/2012	48,720.00	2,320.00	46,400.00			2,320.00	46,400.00
12-08E.2	Acquisition of Police Equipment	6/11/2012	51,450.00	2,450.00	49,000.00			2,450.00	49,000.00
12-08E.3	Improvements to Police and Court Building	6/11/2012	25,200.00	1,200.00	24,000.00			1,200.00	24,000.00
12-08F.1	Acquisition of Public Works Equipment	6/11/2012	85,050.00	62,684.07			16,237.00		46,447.07
12-08F.2	Acquisition of Public Works Vehicles	6/11/2012	72,450.00	3,450.00	69,000.00		58,528.50	13,921.50	
12-08F.3	Public Work Complex Improvements	6/11/2012	25,200.00	23,350.00			19,877.75	3,472.25	
12-08F.4	Sanitary Sewer Improvements	6/11/2012	271,950.00	30,263.06			18,067.00		12,196.06
12-09.1	Improvement to Municipal Facilities	6/11/2012	100,000.00	85,200.00				85,200.00	
12-09.2	Environmental Education Exhibition	6/11/2012	150,000.00	125,236.50			66,724.80	58,511.70	
12-09.3	Public Land Maintenance	6/11/2012	100,000.00	36,739.92			36,739.92		
12-09.4	Improvements to Village, Penn Lyle and Post Roads	6/11/2012	320,522.55	119,295.50			3,919.50	119,295.50	
12-09.5	Open Space Maintenance and Development	6/11/2012	348,000.00	348,000.00			37,969.29	344,080.50	
13-02.1	Stormwater Studies in Greenbelt Areas	3/05/2013	100,000.00	78,866.81			99,190.72	40,897.52	
13-08.1	Public Land Maintenance	5/14/2013	200,000.00	200,000.00				100,809.28	

TOWNSHIP OF WEST WINDSOR - COUNTY OF MERCER

GENERAL CAPITAL FUND

Sheet 35

Sheet 4 of 5

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Ordinance Number	Improvement Description	Date	Ordinance Amount		Balance Dec. 31, 2013		2014 Authorizations		Charged	Cancelled	Balance Dec. 31, 2014			
			\$		Funded	Unfunded	\$				Funded	Unfunded		
General Improvements (Continued):														
13-0	Acquisition of Office and Computer Equipment	5/14/2013	\$	20,160.00	\$	960.00	\$	19,200.00	\$		\$	960.00	\$	19,200.00
13-09A.2	Improvement to Municipal Facilities	5/14/2013		25,200.00		1,200.00		24,000.00				1,200.00		24,000.00
13-09A.3	Settlement of Litigation	5/14/2013		25,200.00		1,200.00		24,000.00				1,200.00		24,000.00
13-09A.1	Bicycle and Pedestrian Improvements	5/14/2013		373,800.00		17,800.00		356,000.00				17,800.00		356,000.00
13-09A.2	Emergency Road and Drainage Improvements	5/14/2013		50,400.00		2,000.00		48,000.00				2,000.00		48,000.00
13-09A.3	Annual Road Improvement Program	5/14/2013		757,050.00		36,050.00		721,000.00	40,046.20					717,003.80
13-09A.4a	Traffic Safety Improvements	5/14/2013		459,700.00		24,974.00		428,000.00	75,699.51					377,274.49
13-09A.4b	Emmons Drive Resurfacing	5/14/2013		206,000.00				206,000.00	182,645.77					23,354.23
13-09C.1	Street Tree Planting Program	5/14/2013		20,160.00		960.00		19,200.00	20,160.00					
13-09C.2	Improvements to Parks	5/14/2013		75,600.00		3,600.00		72,000.00				3,600.00		72,000.00
13-09C.3	Acquisition of Board of Health Vehicle	5/14/2013		36,120.00				36,120.00	15,267.00					3,760.00
13-09D.1	Acquisition of Emergency Services Equipment	5/14/2013		100,800.00				100,800.00	6,426.10					47,577.00
13-09D.2	Acquisition of Ambulances	5/14/2013		403,200.00		19,200.00		384,000.00	395,031.11					8,168.89
13-09E.1	Acquisition of Police Computer Equipment	5/14/2013		200,025.00		9,525.00		190,500.00	3,750.00					190,500.00
13-09E.2	Acquisition of Police Equipment	5/14/2013		69,615.00		3,315.00		66,300.00				3,315.00		66,300.00
13-09E.3	Improvements to Police and Court Building	5/14/2013		25,200.00		1,200.00		24,000.00				1,200.00		24,000.00
13-09F.1	Acquisition of Public Works Equipment	5/14/2013		14,595.00				14,595.00						700.00
13-09F.2	Acquisition of Public Works Vehicles	5/14/2013		434,175.00		20,675.00		413,500.00	25.10					219,275.00
13-09F.3	Public Work Complex Improvements	5/14/2013		25,200.00		1,200.00		24,000.00	214,900.00					24,000.00
13-09F.4	Sanitary Sewer Improvements	5/14/2013		287,700.00		9,268.00		274,000.00	8,711.00					274,000.00
14-12.1	Public Land Maintenance	8/04/2014		100,000.00				100,000.00				100,000.00		
14-13A.1	Acquisition of Office and Computer Equipment	8/04/2014		57,750.00				57,750.00						32,834.00
14-13A.2	Improvement to Municipal Facilities	8/04/2014		25,200.00				25,200.00	24,916.00					24,000.00
14-13B	Acquisition of Code Enforcement Vehicle	8/04/2014		18,165.00				18,165.00				1,200.00		24,000.00
14-13C.1a	Bicycle and Pedestrian Improvements - Grant	8/04/2014		225,000.00				225,000.00	865.00					17,300.00
14-13C.1b	Bicycle and Pedestrian Improvements	8/04/2014		297,375.00				297,375.00						225,000.00
14-13C.2	Emergency Road and Drainage Improvements	8/04/2014		50,400.00				50,400.00	95,638.13					201,736.87
14-13C.3	Municipal Complex Paving	8/04/2014		328,125.00				328,125.00				2,400.00		48,000.00
14-13C.4	Annual Road Improvement Program	8/04/2014		757,050.00				757,050.00	4,000.00					312,500.00
14-13C.5a	Traffic Safety Improvements	8/04/2014		527,105.00				527,105.00	3,181.56					721,000.00
14-13D	Street Tree Planting Program	8/04/2014		25,200.00				25,200.00				1,200.00		490,100.00
14-13E.1	Improvements to Parks	8/04/2014		25,200.00				25,200.00				1,200.00		24,000.00
14-13E.2	Improvements to Senior Center	8/04/2014		25,200.00				25,200.00				1,200.00		24,000.00
14-13F.1	Acquisition of Emergency Services Equipment	8/04/2014		166,530.00				166,530.00				1,200.00		24,000.00
14-13F.2	Princeton Junction Firehouse Driveway and Sidewalks	8/04/2014		161,490.00				161,490.00				7,930.00		158,600.00
14-13G.1	Acquisition of Police Office and Computer Equipment	8/04/2014		9,555.00				9,555.00				7,690.00		153,800.00
14-13G.2	Acquisition of Police Vehicle	8/04/2014		37,275.00				37,275.00	275.00			455.00		9,100.00
14-13G.3	Acquisition of Police Equipment	8/04/2014		49,455.00				49,455.00				1,500.00		35,500.00
14-13G.4	Improvements to Police and Court Building	8/04/2014		25,200.00				25,200.00				2,355.00		47,100.00
14-13H.1	Acquisition of Public Works Vehicles	8/04/2014		322,350.00				322,350.00				1,200.00		24,000.00
14-13H.2	Public Work Complex Improvements	8/04/2014		100,800.00				100,800.00				15,350.00		307,000.00
14-13H.3	Sanitary Sewer Improvements	8/04/2014		272,475.00				272,475.00				4,800.00		96,000.00
14-13C.5b	Alexander Road Resurfacing - Grant	8/04/2014		250,000.00				250,000.00				12,975.00		259,500.00
Local Improvements														
07-04	Extension to Sanitary Sewer System	3/19/2007		1,275,000.00		30,724.58		1,275,000.00				30,724.58		30,724.58
Total General Improvements and Local Improvements											6,851,092.87	8,571,827.00		

GENERAL CAPITAL FUND
SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

WWT

		Debit	Credit
Balance January 1, 2014	80030-01	XXXXXXXXXX	
Received from 2014 Budget Appropriation *	80030-02	XXXXXXXXXX	
Received from 2014 Emergency Appropriation *	80030-03	XXXXXXXXXX	
<i>N</i>		<i>A</i>	
Appropriated to Finance Improvement Authorizations	80030-04		XXXXXXXXXX
			XXXXXXXXXX
Balance December 31, 2014	80030-05	.00	XXXXXXXXXX
		.00	.00

* The full amount of the 2014 appropriation should be transferred to this account unless the balance of the appropriation is permitted to lapse.

CAPITAL IMPROVEMENTS AUTHORIZED IN 2014
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 2014 or Prior Years
2014-13	3,756,900.00	3,578,000.00	178,900.00	
2014-24	626,500.00		626,500.00	
2014-12	550,000.00		550,000.00	
Total	4,933,400.00	3,578,000.00	1,355,400.00	.00

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

GENERAL CAPITAL FUND
STATEMENT OF CAPITAL SURPLUS
YEAR - 2014

WWT

		Debit	Credit
Balance January 1, 2014	80029-01	XXXXXXXXXX	286,433.71
Premium on Sale of Bonds		XXXXXXXXXX	
Funded Improvement Authorizations Cancelled		XXXXXXXXXX	
Premium on Sale of Notes			74,773.58
Appropriated to Finance Improvement Authorizations	80029-02		XXXXXXXXXX
Appropriated to 2014 Budget Revenue	80029-03		XXXXXXXXXX
Balance December 31, 2014	80029-04	361,207.29	XXXXXXXXXX
		361,207.29	361,207.29

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, 2014 _____
2. Amount of Cash in Special Trust Fund as of December 31, 2014 (Note A) _____
3. Amount of Bonds Issued Under Item 1 Maturing in 2015 _____
4. Amount of Interest on Bonds with a Covenant - 2015 Requirement _____
5. Total of 3 and 4 - Gross Appropriation _____
6. Less Amount of Special Trust Fund to be Used _____
7. Net Appropriation Required _____

N A

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 2014 appropriation column.

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 2014, please observe instructions on Sheet 2.

POST CLOSING
TRIAL BALANCE - SWIMMING POOL UTILITY FUND
 AS AT DECEMBER 31, 2014
Operating and Capital Sections
 (Separately Stated)

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

Title of Account	Debit	Credit
OPERATING FUND		
Cash	76,235.01	
Interfund - Swimming Pool Capital Fund	61.92	
Cash Liabilities:		
Appropriation Reserves		46,825.57
Reserve for Encumbrances		10,470.78
Interfund - Swimming Pool Capital Fund		
Accrued Interest on Bonds		10,908.33
Accounts Payable		
Total Cash Liabilities		68,204.68
Fund Balance		8,092.25
	76,296.93	76,296.93
CAPITAL FUND		
Cash and Cash Equivalents	469,732.92	
Fixed Capital	3,221,345.81	
Fixed Capital Authorized and Uncompleted	50,000.00	
Interfund - Swimming Pool Operating Fund		61.92
Serial Bonds		1,020,000.00
Capital Improvement Fund		2,500.00
Improvement Authorizations:		
Funded		2,100.00
Unfunded		47,500.00
Reserve for Amortization		2,201,345.81
Reserve for Deferred Amortization		2,500.00
Reserve for Debt Service		465,071.00
Fund Balance		
Estimated Proceeds on Bonds and Notes	47,500.00	
Proceeds on Bonds and Notes Authorized		47,500.00
	3,788,578.73	3,788,578.73

(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, 2013	RECEIPTS			Disbursements	Balance Dec. 31, 2014
		Assessments and Liens	Current Budget	Current Budget		
Assessment Serial Bond Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Assessment Bond Anticipation Notes:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
			N			
			A			
Other Liabilities						
Trust Surplus						
*Less Assets "Unfinanced"	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Totals	.00	.00	.00	.00	.00	.00

* Show as red figure.

SCHEDULE OF SWIMMING POOL UTILITY BUDGET - 2014

WWT

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	20,000.00	20,000.00	
Operating Surplus Anticipated with Consent of Director of Local Govt. Services	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Membership Fees	423,000.00	384,039.00	(38,961.00)
Other Fees	163,000.00	169,549.00	6,549.00
Interest on Deposits and Investments	571.64	508.57	(63.07)
Reserve for Debt Service	70,014.00	70,014.00	
Capital Fund Balance	1,454.36	1,454.36	
Added by N.J.S. 40A:4-87: (List)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Subtotal	678,040.00	645,564.93	(32,475.07)
Deficit (General Budget) **			
	678,040.00	645,564.93	(32,475.07)

**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	678,040.00
Added by N.J.S. 40A:4-87	
Emergency	
Total Appropriations	678,040.00
Add: Overexpenditures (See Footnote)	
Total Appropriations and Overexpenditures	678,040.00
Deduct Expenditures:	
Paid or Charged	631,213.91
Reserved	46,825.57
Surplus (General Budget) **	
Total Expenditures	678,039.48
Unexpended Balance Cancelled (See Footnote)	.52

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 2014 OPERATIONS - SWIMMING POOL UTILITY

WWT

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXXXX	.00
Unexpended Balances of Appropriations	XXXXXXXXXX	.52
Miscellaneous Revenue Not Anticipated	XXXXXXXXXX	
Unexpended Balances of 2013 Appropriation Reserves*	XXXXXXXXXX	38,654.32
Cancel Accounts Payable		1,207.58
Deficit in Anticipated Revenue	32,475.07	XXXXXXXXXX
		XXXXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXXXX	.00
Excess in Operations - to Operating Surplus	7,387.35	XXXXXXXXXX
*See <u>restriction</u> in amount on Sheet 59, SECTION 2	39,862.42	39,862.42

OPERATING SURPLUS - SWIMMING POOL UTILITY

	Debit	Credit
Balance January 1, 2014	XXXXXXXXXX	20,704.90
Excess in Results of 2014 Operations	XXXXXXXXXX	7,387.35
Amount Appropriated in 2014 Budget -Cash	20,000.00	XXXXXXXXXX
Amount Appropriated in 2014 Budget with Prior Written Consent of Director of Local Government Services	.00	XXXXXXXXXX
Balance December 31, 2014	8,092.25	XXXXXXXXXX
	28,092.25	28,092.25

**ANALYSIS OF BALANCE DECEMBER 31, 2014
(FROM SWIMMING POOL UTILITY - TRIAL BALANCE)**

Cash	76,235.01
Investments	
Interfund Accounts Receivable	61.92
Subtotal	76,296.93
Deduct Cash Liabilities Marked with "C" on Trial Balance	68,204.68
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	8,092.25
Other Assets Pledged to Operating Surplus *	
Deferred Charges #	
Operating Deficit #	
Total Other Assets	.00
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2015 BUDGET.	8,092.25

* 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, 2013		_____	
Increased by:			
Swimming Pool Rents Levied		_____	.00
Decreased by:			
Collections		_____	
Overpayments applied		_____	
Transfer to Swimming Pool Liens		_____	
Other		_____	.00

Balance December 31, 2014			_____.00

N/A
SCHEDULE OF SWIMMING POOL UTILITY LIENS

Balance December 31, 2013		_____	
Increased by:			
Transfers from Accounts Receivable		_____	.00
Penalties and Costs		_____	
Other		_____	

			.00
Decreased by:			
Collections		_____	
Other		_____	

			.00
Balance December 31, 2014			_____.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, 2013 Per Audit Report	Amount in 2014 Budget	Amount Resulting from 2014	Balance as at Dec. 31, 2014
Caused By				
1. Emergency Authorization*				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				

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

N A

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

	Date	Purpose	Amount
1.			
2.			
3.			
4.			
5.			

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

	In favor of	On Account of	Date Entered	Amount	Appropriated for in Budget of Year 2015
1.					
2.					
3.					
4.					

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING WWT
AND 2015 DEBT SERVICE FOR BONDS
SWIMMING POOL UTILITY ASSESSMENT BONDS**

	Debit	Credit	2015 Debt Service
Outstanding, January 1, 2014	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding, December 31, 2014	.00	XXXXXXXXXX	
	.00	.00	
2015 Bond Maturities - Assessment Bonds			
2015 Interest on Bonds*			

SWIMMING POOL UTILITY CAPITAL BONDS

	Debit	Credit	2015 Debt Service
Outstanding, January 1, 2014	XXXXXXXXXX	1,225,000.00	
Issued	XXXXXXXXXX		
Paid	205,000.00	XXXXXXXXXX	
Outstanding, December 31, 2014	1,020,000.00	XXXXXXXXXX	
	1,225,000.00	1,225,000.00	
2015 Bond Maturities - Capital Bonds			225,000.00
2015 Interest on Bonds*			51,000.00
Total "Interest on Bonds - Debt Service" (*Items)			51,000.00

INTEREST ON BONDS - SWIMMING POOL UTILITY BUDGET

2015 Interest on Bonds (*Items)	51,000.00
Less: Interest Accrued to 12/31/14 (Trial Balance)	10,908.33
Subtotal	40,091.67
Add: Interest to be Accrued as of 12/31/15	
Required Appropriation 2015	40,091.67

LIST OF BONDS ISSUED DURING 2014

Purpose	2015 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	.00	.00		

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (SWIMMING POOL UTILITY CAPITAL FUND)

WWT

IMPROVEMENTS <small>Specify each authorization by purpose. Do not merely designate by a code #.</small>	Balance - January 1, 2014		2014 Authorizations	Reserve for Encumbrances	Expended	Authorizations Cancelled	Balance - December 31, 2014	
	Funded	Unfunded					Funded	Unfunded
13-08 Improvements to Swimming Pool Complex	2,130.48				2,130.48			
14-14 Improvements to Swimming Pool Complex			50,000.00		400.00		2,100.00	47,500.00
Total	2,130.48	.00	50,000.00	.00	2,530.48	.00	2,100.00	47,500.00

Place an * before each item of "Improvement" which represents a funding of refunding of an emergency authorization.

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

WWT

	Debit	Credit
Balance January 1, 2014	XXXXXXXXXX	5,000.00
Received from 2014 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	2,500.00	XXXXXXXXXX
		XXXXXXXXXX
Balance December 31, 2014	2,500.00	XXXXXXXXXX
	5,000.00	5,000.00

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

	Debit	Credit
Balance January 1, 2014	XXXXXXXXXX	
Received from 2014 Budget Appropriation*	XXXXXXXXXX	
Received from 2014 Emergency Appropriation*	XXXXXXXXXX	
	<i>N</i>	<i>A</i>
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance December 31, 2014	.00	XXXXXXXXXX
	.00	.00

* The full amount of the 2014 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 2014

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 2014 or Prior Years
2014-14	50,000.00	47,500.00	2,500.00	
Total	50,000.00	47,500.00	2,500.00	.00

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

YEAR 2014

	Debit	Credit
Balance January 1,2014	XXXXXXXXXX	1,454.36
Premium on Sale of Bonds	XXXXXXXXXX	
Funded Improvement Authorizations Cancelled	XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
Appropriated to 2014 Budget Revenue	1,454.36	XXXXXXXXXX
Balance December 31,2014	.00	XXXXXXXXXX
	1,454.36	1,454.36