

**TOWNSHIP OF SOUTHAMPTON  
TRUST FUND  
SCHEDULE OF RESERVE FOR MUNICIPAL OPEN SPACE  
For the Year Ended December 31, 2013**

	<u>Ref.</u>		
Balance - December 31, 2012	B		\$ 393,345.48
Increased by:			
Municipal tax levy 2013	A-6	\$ 200,728.27	
Added and omitted taxes	A-6	162.66	
Interest on investments		<u>878.07</u>	
			<u>201,769.00</u>
			595,114.48
Decreased by:			
Payment of bond anticipation notes principal	B-1;C-7	125,000.00	
Payment of bond anticipation notes interest	B-1	<u>90,241.75</u>	
			<u>215,241.75</u>
Balance - December 31, 2013	B		<u><u>\$ 379,872.73</u></u>

**GENERAL CAPITAL FUND**

**\*\*SCHEDULES\*\***

TOWNSHIP OF SOUTHAMPTON  
GENERAL CAPITAL FUND  
SCHEDULE OF CASH - CHIEF FINANCIAL OFFICER  
For the Year Ended December 31, 2013

	<u>Ref.</u>		
Balance - December 31, 2012	C		\$ 1,616,540.37
Increased by receipts:			
Interest earned on investments		\$ 5,026.30	
Due current fund		28,000.00	
Premium on bond sale		14,601.00	
Bond anticipation notes	C-8	3,657,500.00	
Capital improvement fund	C-5	60,000.00	
Refund of improvement authorization	C-6	15,110.00	
Due from state and federal grant fund		140,000.00	
Special emergency notes	Contra	90,000.00	
Budget appropriation - payment of bond anticipation notes		204,240.00	
Interest due on bond anticipation notes		<u>18,767.00</u>	<u>4,233,244.30</u>
			5,849,784.67
Decreased by disbursements:			
Improvement authorizations	C-6	2,000,708.33	
Bond anticipation notes	C-8	204,250.00	
Interest due on bond anticipation notes		15,261.23	
Special emergency notes	Contra	90,000.00	
Interest due on special emergency notes		3,769.50	
Reserve for encumbrances		174,887.00	
Due to current fund		<u>32,761.23</u>	<u>2,521,637.29</u>
Balance - December 31, 2013	C		<u>\$ 3,328,147.38</u>

See Accompanying Auditor's Report

**TOWNSHIP OF SOUTHAMPTON  
GENERAL CAPITAL FUND  
ANALYSIS OF CASH  
For the Year Ended December 31, 2013**

	Balance December 31, 2013
	\$
Capital improvement fund	220,250.00
Reserve for assessment revaluation	2,000.00
Reserve for debt service	274,601.00
Down payment on capital improvement	321.00
Due to current fund	39,196.17
Contract payable	1,239,800.03
Fund balance	3,191.31
Improvement authorizations:	
Ordinance	
<u>Number</u>	
2006-18	Acquisition of E.M.S. vehicle (70,495.80)
2009-08	Purchase of EMS ambulance and the cost of engineer fees on capital projects 135,000.00
2009-11	Architectural design for recreation and open space at the Good Farm 26,183.16
2011-05	Rehabilitation and improvement of Friendship Road, Emmons Road, and Brace Road 1,055.00
2012-7	Purchase of office copiers 164.10
2013-10	Reconstruction and repaving of certain streets 51,245.12
2013-11	Local road program 142,510.13
2013-12	Repair of fire tankers and engine 1,112.18
2013-14	Purchase of backhoe loader 1,806.00
2013-17	Purchase fire truck and real property 1,257,850.78
2013-21	Purchase of various emergency radio equipment 2,357.20
	\$ 3,328,147.38
Ref.	C

See Accompanying Auditor's Report

TOWNSHIP OF SOUTHAMPTON  
 GENERAL CAPITAL FUND  
 SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - UNFUNDED  
 For the Year Ended December 31, 2013

Improvement Description	Ordinance Number	Balance December 31, 2013	Financed By Bond Anticipation Notes	Analysis Of Balance December 31, 2013	
				Expended	Unexpended Improvement Authorization
Acquisition of E.M.S. vehicle	2006-18	\$ 70,495.80	\$ 0.00	\$ 70,495.80	\$ 0.00
Acquisition of various pieces of equipment and the completion of various capital improvements	2007-17	816,000.00	816,000.00	0.00	0.00
Construction and repaving of various streets	2013-10	570,000.00	570,000.00	0.00	0.00
Purchase fire truck and real property	2013-17	3,087,500.00	3,087,500.00	0.00	0.00
		<u>\$ 4,543,995.80</u>	<u>\$ 4,473,500.00</u>	<u>\$ 70,495.80</u>	<u>\$ 0.00</u>

Ref. C C-8

**TOWNSHIP OF SOUTHAMPTON  
GENERAL CAPITAL FUND  
SCHEDULE OF CAPITAL IMPROVEMENT FUND  
For the Year Ended December 31, 2013**

	<u>Ref.</u>	
Balance - December 31, 2012	C	\$ 457,750.00
Increased by:		
2013 budget appropriation	A-3;C-2	<u>60,000.00</u>
		517,750.00
Decreased by:		
Appropriated to finance improvement authorizations	C-6	<u>297,500.00</u>
Balance - December 31, 2013	C	<u><u>\$ 220,250.00</u></u>

See Accompanying Auditor's Report



TOWNSHIP OF SOUTHAMPTON  
 GENERAL CAPITAL FUND  
 SCHEDULE OF BONDS PAYABLE  
 For the Year Ended December 31, 2013

Improvement Description	Date Of Issue	Original Issue	Maturities Of		Interest Rate	Balance December 31, 2012	Decreased By Principal Payment	Balance December 31, 2013
			Date	Amount				
Various capital improvements	09/01/98	\$ 1,359,000.00			4.625%	\$ 99,000.00	\$ 99,000.00	\$ 0.00
Various capital improvements	10/01/01	1,539,000.00	08/01/14-18	\$ 120,000.00				
			08/01/19	114,000.00	4.50%	804,000.00	90,000.00	714,000.00
Various capital improvements	07/27/06	8,130,000.00	7/1/14	345,000.00	4.30%			
			07/01/15	395,000.00	4.30%			
			07/01/16	420,000.00	4.30%			
			07/01/17-18	445,000.00	4.30%			
			07/01/019-21	470,000.00	4.30%			
			07/01/22-26	520,000.00	4.35%	6,405,000.00	345,000.00	6,060,000.00
						\$ 7,308,000.00	\$ 534,000.00	\$ 6,774,000.00
General fund					Ref.	C	A-3	C
Municipal open space fund					A-3		\$ 409,000.00	
					B-6		125,000.00	
							\$ 534,000.00	

TOWNSHIP OF SOUTHAMPTON  
 GENERAL CAPITAL FUND  
 SCHEDULE OF BOND ANTICIPATION NOTES  
 For the Year Ended December 31, 2013

Ordinance Number	Improvement Description	Date Of Issue Original Note	Date Of Issue	Date Of Maturity	Interest Rate	Balance December 31, 2012	Increase	Decrease	Balance December 31, 2013
2007-17	Acquisition of various pieces of equipment and the completion of various capital improvements	12/21/07	08/08/13	08/06/14	1.50%	\$ 1,020,250.00	\$ 816,000.00	\$ 1,020,250.00	\$ 816,000.00
2013-17	Purchase of fire truck and real property	10/11/2013	10/11/2013	08/06/14	1.25%	0.00	3,657,500.00	0.00	3,657,500.00
						<u>\$ 1,020,250.00</u>	<u>\$ 4,473,500.00</u>	<u>\$ 1,020,250.00</u>	<u>\$ 4,473,500.00</u>
					Ref.				C
	Renewals						\$ 816,000.00	\$ 816,000.00	
	Bond anticipation notes issued				C-2;C-6		3,657,500.00	0.00	
	Paid by budget appropriation				A-3;C-2		0.00	204,250.00	
							<u>\$ 4,473,500.00</u>	<u>\$ 1,020,250.00</u>	<u>\$ 4,473,500.00</u>

TOWNSHIP OF SOUTHAMPTON  
 GENERAL CAPITAL FUND  
 SCHEDULE OF USDA LOANS PAYABLE  
 For the Year Ended December 31, 2013

Ordinance Number	Improvement Description	Date Of Issue Of Original Note	Date Of Maturity	Interest Rate	Balance December 31, 2012	Decrease	Balance December 31, 2013
	Purchase of fire truck - Hampton Lakes Fire Company	12-03	See Note 12	4.625%	\$ 22,371.36	\$ 22,371.36	\$ 0.00
					<u>\$ 22,371.36</u>	<u>\$ 22,371.36</u>	<u>\$ 0.00</u>

Ref. C C

**TOWNSHIP OF SOUTHAMPTON**  
**GENERAL CAPITAL FUND**  
**SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED**  
**For the Year Ended December 31, 2013**

Ordinance Number	Improvement Description	Date of Ordinance	Balance December 31, 2012	Raised in 2013	Balance December 31, 2013
2006-18	Acquisition of E.M.S. vehicle	11/21/2006	\$ 87,955.80	\$ 17,460.00	\$ 70,495.80
			\$ 87,955.80	\$ 17,460.00	\$ 70,495.80
		Ref. C		A-3	C

**SEWER UTILITY FUND**

**\*\*SCHEDULES\*\***

**TOWNSHIP OF SOUTHAMPTON**  
**SEWER UTILITY FUND**  
**SCHEDULE OF CASH - CHIEF FINANCIAL OFFICER**  
**For the Year Ended December 31, 2013**

	<u>Ref.</u>	<u>Operating</u>
Balance - December 31, 2012	D	\$ 82,313.32
Increased by receipts:		
Collections of sewer rents	D-5	\$ 182,504.68
Proceeds from bond refunding	D-9	810,000.00
Bond premium		64,774.68
Rent overpayments	D	2,330.41
Due from current fund		39,391.85
Miscellaneous revenue not anticipated	D-2	<u>5,967.74</u>
		<u>1,104,969.36</u>
		1,187,282.68
Decreased by disbursements:		
Budget appropriations	D-3	130,684.40
Redemption of U.S.D.A loan		874,774.68
Accrued interest on loans		23,049.44
Appropriation reserves	D-6	<u>29,942.00</u>
		<u>1,058,450.52</u>
Balance - December 31, 2013	D	<u><u>\$ 128,832.16</u></u>

See Accompanying Auditor's Report

TOWNSHIP OF SOUTHAMPTON  
SEWER UTILITY OPERATING FUND  
SCHEDULE OF SEWER RENTS RECEIVABLE  
For the Year Ended December 31, 2013

	<u>Ref.</u>	
Balance - December 31, 2012	D	\$ 20,809.24
Increased by:		
Sewer rents receivable		182,365.07
		<u>203,174.31</u>
Decreased by:		
Collection of sewer rents	D-4	\$ 182,504.68
Rent overpayments applied	D	<u>413.93</u>
		<u>182,918.61</u>
Balance - December 31, 2013	D	<u>\$ 20,255.70</u>

See Accompanying Auditor's Report

**TOWNSHIP OF SOUTHAMPTON  
SEWER UTILITY OPERATING FUND  
SCHEDULE OF APPROPRIATION RESERVES  
For the Year Ended December 31, 2013**

	<u>Balance December 31, 2011</u>	<u>Paid Or Charged</u>	<u>Due Current Fund Prior Year Deficit</u>	<u>Balance Lapsed</u>
Operating:				
Other expenses	\$ 68,208.23	\$ 29,942.00	\$ 35,000.00	\$ 3,266.23
	Ref. D	D-4		D-1
Appropriation reserves	\$ 67,717.17			
Accounts payable	<u>491.06</u>			
	<u>\$ 68,208.23</u>			

See Accompanying Auditor's Report



TOWNSHIP OF SOUTHAMPTON  
 SEWER UTILITY CAPITAL FUND  
 SCHEDULE OF USDA LOANS PAYABLE  
 For the Year Ended December 31, 2013

Purpose	Date Of Issue	Original Issue	Decreased	Balance December 31, 2013
Construction of sewer system	11/28/95	\$ 1,100,000.00	\$ 863,737.66	\$ 0.00
		<u>\$ 863,737.66</u>	<u>\$ 863,737.66</u>	<u>\$ 0.00</u>

Ref. D D

**TOWNSHIP OF SOUTHAMPTON  
SEWER UTILITY CAPITAL FUND  
SCHEDULE OF SERIAL BONDS PAYABLE  
For the Year Ended December 31, 2013**

Purpose	Date Of Issue	Original Issue	Maturities Of Bonds Outstanding December 31, 2013	Interest Rate	Balance		
					December 31, 2012	December 31, 2013	
					Increased	Decreased	
Refunding bonds	3/11/2013	\$ 810,000.00	12/1/14 12/1/15-16 12/1/2017 12/1/18-20 12/1/21-23 12/1/24-26 12/1/27-28 12/1/29 12/1/30-31 12/1/32-35	2.000% 3.000% 4.000% 5.000% 5.000% 5.000% 5.000% 5.000% 3.375% 3.375%	\$ 0.00	\$ 810,000.00	\$ 780,000.00
					\$ 0.00	\$ 810,000.00	\$ 780,000.00

Ref. D D-3 D-4 D

**TOWNSHIP OF SOUTHAMPTON  
SEWER UTILITY CAPITAL FUND  
SCHEDULE OF USDA LOANS AUTHORIZED BUT NOT ISSUED  
For the Year Ended December 31, 2013**

<u>Ordinance Number</u>	<u>Description</u>	<u>Date of Ordinance</u>	<u>Balance December 31, 2012</u>	<u>Balance December 31, 2013</u>
2012-13	Refunding issue	10/16/2012	\$ 75,587.86	\$ 75,587.86
			<u>\$ 75,587.86</u>	<u>\$ 75,587.86</u>
		Ref.		Footnote

See Accompanying Auditor's Report

**PAYROLL ACCOUNT**

**\*\*SCHEDULES\*\***

**TOWNSHIP OF SOUTHAMPTON  
PAYROLL AGENCY ACCOUNT  
SCHEDULE OF PAYROLL DEDUCTIONS PAYABLE  
For the Year Ended December 31, 2013**

Public employees' retirement system	\$ 10,353.48
State of New Jersey unemployment/disability insurance	412.03
State of New Jersey family leave insurance	<u>64.89</u>
	<u>\$ 10,830.40</u>

Ref.                      F

See Accompanying Auditor's Report

**GENERAL FIXED ASSETS**

**\*\*SCHEDULES\*\***

EXHIBIT G-1

TOWNSHIP OF SOUTHAMPTON  
 GENERAL FIXED ASSETS  
 SCHEDULE OF ACTIVITY  
 For the Year Ended December 31, 2013

	Balance December 31, 2012	Additions	Disposals	Balance December 31, 2013
Land and improvements	\$ 1,261,300.00	\$ 0.00	\$ 0.00	\$ 1,261,300.00
Buildings	1,430,900.00	0.00	0.00	1,430,900.00
Equipment	1,438,366.79	38,074.00	0.00	1,476,440.79
	<u>\$ 4,130,566.79</u>	<u>\$ 38,074.00</u>	<u>\$ 0.00</u>	<u>\$ 4,168,640.79</u>

Ref.

G

G

**TOWNSHIP OF SOUTHAMPTON**

**\*\*\*\*\***

**PART II**

**LETTER OF COMMENTS AND RECOMMENDATIONS**

**For the Year Ended December 31, 2013**

## GENERAL COMMENTS

### Contracts and Agreements Required to be Advertised per N.J.S. 40A:11-4

N.J.S. 40A:11-4 states, "Every contract or agreement, for the performance of any work or the furnishing or hiring of any materials or supplies, the costs or the contract price whereof is to be paid with or out of public funds not included within the terms of Section 3 of this act, shall be made or awarded only after public advertising for bids and bidding therefore, except as is provided otherwise in this act or specifically by any other law. No work, materials, or supplies shall be undertaken, acquired, or furnished for a sum exceeding in the aggregate \$26,000.00 and \$17,500.00, except by contract or agreement". As of December 2013, the Township had a qualified purchasing agent.

The governing body of the Municipality has the responsibility of determining whether the expenditures in any category will exceed Bidding Requirements within the fiscal year. Where question arises as to whether any contract or agreement might result in violation of the statute, the Solicitor's opinion should be sought before a commitment is made.

The minutes indicate that bids were requested by public advertising for the following items:

Local road program  
Betting cage roof cover

N.J.S. 40A:11-5 provides for exceptions to the above-mentioned statutory bidding requirements for various stipulated areas of expenditures. Included in these areas of exception are all professional services which include but are not limited to solicitors, engineers, land surveyors, and accountants. However, in lieu of requiring formal bidding procedures for these categories of expenditures, in awarding contracts to fill these positions, certain other statutory requirements must be adhered to by the governing body. These requirements include the following stipulation (N.J.S. 40A:11-5 (l) (a) (i) ):

"The governing body shall in each instance state supporting reasons for its action in the resolution awarding each contract and shall forthwith cause to be printed once, in a newspaper authorized by law to publish its legal advertisements, a brief notice stating the nature, duration, service, and amount of the contract, and that the resolution and contract are on file..."

My examination indicated that the Township complied with this requirement during 2013.

Inasmuch as the system of records did not provide for an accumulation of payments for categories for the performance of any work or the furnishing or hiring of any materials or supplies, the results of such an accumulation could not reasonably be ascertained. Disbursements were reviewed, however, to determine whether any clear-cut violations existed.

My examination of expenditures did not reveal any individual payments, contracts, or agreements in excess of \$26,000.00 and \$17,500.00 "for the performance of any work or the furnishing or hiring of any materials or supplies," other than those where bids had been previously sought by public advertisement or where a resolution had been previously adopted under the provisions of N.J.S. 40A:11-6.

## GENERAL COMMENTS (Concluded)

### Contracts or Agreements Not Required to be Advertised in Accordance with N.J.S. 40A:11-6.1

N.J.S. 40A:11-6.1 states, "Except contracts which require the performance of professional services, all contracts or agreements which do not require public advertising for bids and the estimated cost or price exceeds \$3,900.00, at least three quotations as to the cost or price, whenever practicable, shall be solicited by the contracting agent, and the contract agreement shall be made with and awarded to the lowest responsible bidder."

Our audit indicated that, for individual payments, contracts, or agreements made "for the performance of any work or the furnishing or hiring of any materials or supplies" in excess of \$3,900.00, there was not documentation that solicitation for quotations was done in accordance with the provisions of N.J.S. 40A:11-6.1.

### Collection of Interest on Delinquent Taxes and Assessments

The statute provides the method for authorizing interest and the maximum rate to be charged for the nonpayment of taxes on or before the date when they would become delinquent.

The governing body on January 2, 2013, adopted the following resolution authorizing interest to be charged on delinquent taxes and assessments:

"NOW, THEREFORE, BE IT RESOLVED by the Township Committee of the Township of Southampton, County of Burlington, State of New Jersey, that the interest charged on delinquent payments of taxes or assessments shall be, from the effective date of this resolution, eight percent (8%) per annum on the first \$1,500.00 of the delinquency, and eighteen percent (18%) per annum on any amount in excess of \$1,500.00.

That the Township Committee determines that the penalties to be charged for tax delinquencies in excess of \$10,000.00 shall be six percent (6%) provided the delinquency exists in the calendar year following the year of delinquency."

It appears from an examination of the Collector's records that interest was collected substantially in accordance with the foregoing resolution.

### Delinquent Taxes and Tax Title Liens

The delinquent taxes at December 31, 2013, include real estate taxes for 2013 and prior years that are in bankruptcy.

The last tax sale was held on April 12, 2013, and was complete.

Inspection of 2013 tax sale certificates revealed that all were on file.

The following comparison is made of the number of tax title liens receivable on December 31, of the last three years:

<u>Year</u>	<u>Number Of Liens</u>
2013	44
2012	45
2011	23

It is essential to good management that all means provided by statute be utilized to liquidate liens by seriously undertaking foreclosure proceedings on appropriate properties in order to get such properties back on a taxpaying basis.

## **OTHER COMMENTS**

### **Examination of Bills**

A test check of paid bills was made and each bill, upon proper approval, was considered as a separate and individual contract unless the records disclosed it to be a part payment or estimate.

### **Chief Financial Officer**

Certain interfunds appear on the balance sheets of the various funds and should be cleared by appropriate cash transfers.

The escrow account records maintained by the Chief Financial Officer indicate an amount due from developers totaling \$22,931.98. Attempts were made during 2013 to reduce this receivable. The amount required to be posted when applications are made should be reviewed and increased if deemed necessary.

The annual reports from the fire companies, ambulance squads, and the library were requested by the Township after the 2014 budget was introduced and are on file and available for audit.

During our audit, it was found that some W-9's and business registration certificates were not on file for vendors. The Chief Financial Officer is still in the process of updating all of these for their files. Thus, no recommendation is needed at this time.

### **Payroll Fund**

The examination of the payroll fund included testing the detail computation of various deductions or other credits from the payroll of the Township employees. Also, the examination ascertained that the accumulated withholdings were disbursed to the proper agencies.

### **Construction Code Office**

Indirect costs - These costs are allocated to the construction code budget appropriation and are within the limits as set by regulations N.J.A.C. 5:23-4.17(c).

Annual report - An annual report of revenue, expenditures, and a recommendation for any fee increase or decrease was filed with the governing body.

Construction Code Costs - A test was conducted to determine that all revenues collected for construction code fees are applied to pay for municipal costs of enforcing the Uniform Construction Code [N.J.A.C. 5:23.17(c)2]. No exceptions were discovered as a result of the test that would indicate that construction code revenues were not being applied to pay for costs related to enforcement of the Uniform Construction Code.

**OTHER COMMENTS (Concluded)**

**Municipal Court**

A separate report of the Municipal Court transactions was filed in accordance with the requirements of the Local Finance Board.

As part of the test of the records, no attempt was made to differentiate among fines due the Township, the County, or the State, or to pass upon the authenticity of the preparation and procedures for complaints issued.

The scope of our audit was limited with regards to testing the actual status of individual traffic and criminal cases that were listed on the Monthly Management Report as being in an active status. The Automated Traffic System (ATS) and the Automated Criminal System (ACS), the computer software systems utilized by the municipal court, does not provide a detail listing of the active cases for an audit test to be applied.

A test sample was selected of traffic and criminal cases processed through the system. The purpose of the test was to determine that traffic fines were levied in accordance with state statutes, that payments on complaints were deposited intact and on a timely basis, that dispositions were entered in traffic and criminal dockets, closure procedures for delinquent traffic tickets were enforced, and that proper procedures were in effect for defendants paying on the partial payment system. This test disclosed no discrepancies.

**TOWNSHIP OF SOUTHAMPTON**  
**SCHEDULE OF FINDINGS AND RECOMMENDATIONS**  
**For the Year Ended December 31, 2013**

This section identifies the significant deficiencies, material weaknesses, and the instances of noncompliance related to the financial statements that are required to be reported in accordance with *Government Auditing Standards* and with audit requirements as prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey.

None.

**TOWNSHIP OF SOUTHAMPTON  
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS AND  
QUESTIONED COSTS AS PREPARED BY MANAGEMENT**

This section identifies the status of prior year findings related to the financial statements and State Financial Assistance that are required to be reported in accordance with *Government Auditing Standards*, OMB Circular A-133 and State of New Jersey Circular 04-04-OMB.

**FINANCIAL STATEMENT FINDINGS**

**Finding No. 2012-1**

**Condition**

The Township has a receivable in the amount of \$26,147.15 in the escrow account which is due from unanticipated excess fees charged to applicants that were not collected during the application process.

**Current Status**

The Township has been able to reduce the amount due to \$22,931.98 through collections. They are still working to collect all the outstanding amounts due in 2014.

**TOWNSHIP OF SOUTHAMPTON  
OFFICIALS IN OFFICE AND SURETY BONDS**

The following officials were in office during the period under review:

<u>Name</u>	<u>Title</u>	<u>Name Of Corporate Surety</u>
James F. Young, Sr.	Mayor	
Robert Moore	Deputy Mayor	
Ronald Heston	Committeeperson	
Joseph Laufer	Committeeperson	
James Minster	Committeeperson	
Kathleen Hoffman	Administrator/Township Clerk/Qualified Purchasing Agent	A
Nancy Gower	Treasurer Chief Municipal Finance Officer	A
Gwendolyn Jobes	Tax Collector Tax Search Clerk	A
Jody S. Mazeall	Building Inspector Construction Code Official Zoning Officer	
James Renwick	Assessor	
Dennis McInerney	Municipal Magistrate (To 3/31/13)	A
Richard Andronici	Municipal Magistrate (From 4/1/13)	A
Terry Bodine	Municipal Court and Violations Clerk	A
Parker McCay	Solicitor	

A - Blanket position bonds with the Burlington County Joint Insurance Fund.

The problems and weaknesses noted in my review were not of such magnitude that they would affect my ability to express an opinion on the financial statements taken as a whole.

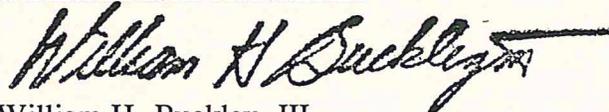
Should any questions arise as to my comments to recommendations, or should you desire assistance in implementing my recommendations, please do not hesitate to call me.

I desire to express my appreciation for the assistance and courtesies rendered by the Township officials during the course of the audit.

Respectfully submitted,

*Ball, Buckley & Seher, LLP*

BALL, BUCKLEY & SEHER, LLP  
Certified Public Accountants



William H. Buckley, III  
Registered Municipal Accountant #46  
Certified Public Accountant