

ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2013
(UNAUDITED)

POPULATION LAST CENSUS	8,813
NET VALUATION TAXABLE 2013	\$1,174,009,641
MUNICODE	0337

FIVE DOLLARS PER DAY PENALTY IF NOT FILED BY:
COUNTIES - JANUARY 26, 2014
MUNICIPALITIES - FEBRUARY 10, 2014

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

Township of Westampton, County of Burlington

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 and 63 to 65a are complete, were computed by me and can be supported upon demand by a register or other detailed analysis.

Signature
Name Todd R. Saler
Title Registered Municipal Accountant
Email tsaler@bowmanllp.com

(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 prepared)~~ or (which I have not prepared) ~~eliminate one~~ 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, Robert Hudnell, am the Chief Financial Officer, License # 0-00040 1/89, of the Township of Westampton, County of Burlington and that the statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as at December 31, 2013, completely in compliance with N.J.S. 40A:5-12, as amended. I also give complete assurances as to the veracity of required information included herein, needed prior to certification by the Director of Local Government Services, including the verification of cash balances as of December 31, 2013.

Signature
Title Chief Financial Officer
Address 710 Rancocas Road, Westampton, New Jersey 08060
Phone Number (609) 267-1891
Fax Number (609) 267-7398
Email bhudnell@westampton.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:

Preparation by Registered Municipal Accountant (Statement of Statutory Auditor Only)

I have prepared the post-closing trial balances, related statements and analyses included in the accompanying Annual Financial Statement from the books of account and records made available to me by the Township of Westampton as of December 31, 2013 and have applied certain agreed-upon procedures thereon as promulgated by the Division of Local Government Services, solely to assist the Chief Financial Officer in connection with the filing of the Annual Financial Statement for the year then ended as required by N.J.S. 40A:5-12, as amended.

Because the agreed-upon procedures do not constitute an examination of accounts made in accordance with generally accepted auditing standards, I do not express an opinion on any of the post-closing trial balances, related statements and analyses. In connection with the agreed-upon procedures, ~~(except for circumstances as set forth below, no matters)~~ or (no matters) ~~{eliminate one}~~ came to my attention that caused me to believe that the Annual Financial Statement for the year ended December 31, 2013 is not in substantial compliance with the requirements of the State of New Jersey, Department of Community Affairs, Division of Local Government Services. Had I performed additional procedures or had I made an examination of the financial statements in accordance with generally accepted auditing standards, other matters might have come to my attention that would have been reported to the governing body and the Division. This Annual Financial Statement relates only to the accounts and items prescribed by the Division and does not extend to the financial statements of the municipality/county, 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.

Certified by me

This 7th day of February, 2014

Todd R. Saler
Registered Municipal Accountant

Bowman & Company LLP
(Firm Name)

601 White Horse Road
(Address)

Voorhees, New Jersey 08043
(Address)

(856) 782-2889
(Phone Number)

tsaler@bowmanllp.com
(Email)

(856) 782-5089
(Fax Number)

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

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

Printed Name: _____

Signature: _____

Certificate #: _____

Date: _____

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

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 fiscal year and does not plan to conduct one in the current year.
9. The current year budget does **not** contain a levy or appropriation "CAP" referendum.
10. The municipality will not apply for Transitional Aid for 2014.

The undersigned certifies that this municipality has complied in full in meeting ALL 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 Westampton
Chief Financial Officer:	Robert Hudnell
Signature:	
Certificate #:	0-00040 1/89
Date:	

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: _____

Chief Financial Officer: _____

Signature: _____

Certificate #: _____

Date: _____

21-0733189

Fed I.D. #

Township of Westampton

Municipality

Burlington

County

Report of Federal and State Financial Assistance

Expenditures of Awards

Fiscal Year Ending: December 31, 2013

	(1)	(2)	(3)
	Federal Programs Expended (administered by the State)	State Programs Expended	Other Federal Programs Expended
TOTAL	\$ _____	\$ <u>85,079.86</u>	\$ <u>280,823.91</u>

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

_____ Single Audit

_____ Program Specific Audit

 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 6/27/03) and OMB 04-04. The single audit threshold has been increased to \$500,000 beginning with fiscal year ending 12/31/03. Expenditures are defined in Section 205 of OMB A-133.

(1) Report expenditures from federal pass-through programs received directly from state governments. 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 entities. **Exclude state aid (I.e., CMPTRA, Energy Receipts tax, etc.) since there are no compliance requirements.**

(3) Report expenditures from federal programs received directly from the federal government or indirectly from entities other than state governments.

Signature Of Chief Financial Officer

Date

IMPORTANT!

READ INSTRUCTIONS

INSTRUCTION

The following certification is to be used ONLY in the event there is NO municipality operated utility.

If there is a utility operated by the municipality or if a "utility fund" existed on the books of account, do not sign this statement and do not remove any of the UTILITY sheets from the document.

CERTIFICATION

I hereby certify that there was no "utility fund" on the books of account and there was no utility owned and operated by the Township of Westampton, County of Burlington during the year 2013 and that sheets 40 to 68 are unnecessary.

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

Signature
Name Todd R. Saler
Title Registered Municipal Accountant

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

NOTE:

When removing the utility sheets, please be sure to refasten the "index" sheet (the last sheet in the statement) in order to provide a protective cover sheet to the back of the document.

MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2013

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2014 and filed with the County Board of Taxation on January 10, 2014 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of \$.

SIGNATURE OF TAX ASSESSOR
Township of Westampton
MUNICIPALITY
Burlington
COUNTY

NOTE THAT A TRIAL BALANCE IS REQUIRED AND NOT A BALANCE SHEET

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

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

Title of Account	Debit	Credit
Cash	2,685,141.09	
Investments	122,000.00	
Due from State of NJ - Senior Citizens & Veterans Deductions	12,813.81	
Receivables with Full Reserves:		
Delinquent Taxes	501,746.21	
Tax Title Liens	17,910.71	
Property Acquired by Taxes	214,300.00	
Contract Sales Receivable	-	
Mortgage Sales Receivable	-	
Due from Municipal Open Space Trust Fund	28,877.03	
Due from Federal and State Grant Fund	25,944.62	
Due from Trust Other Funds	5,641.65	
Sub-total Receivables with Full Reserves	794,420.22	
Deferred Charges (Sheets 28, 29 & 30)	190,400.00	
Deferred School Taxes (Sheets 13 & 14)	6,237,605.00	
Sub-total	10,042,380.12	-

(Do not crowd - add additional sheets)

NOTE THAT A TRIAL BALANCE IS REQUIRED AND NOT A BALANCE SHEET

POST CLOSING
TRIAL BALANCE - CURRENT FUND (CONT'D)
AS AT DECEMBER 31, 2013

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

Title of Account	Debit	Credit
Totals from Sheet 3	10,042,380.12	-
Cash Liabilities:		
Appropriation Reserves		302,963.15
Due to State of New Jersey - Senior Citizens & Veterans Deductions		-
Local District School Tax Payable		712,464.42
Regional School Tax Payable		-
Regional High School Tax Payable		67,440.76
County Taxes Payable		-
Due County for Added and Omitted Taxes		1,988.44
Special District Taxes Payable		-
State Library Aid (See Sheet 16)		-
Tax Overpayments		19,099.49
Reserve for Encumbrances		6,890.68
Prepaid Taxes		106,151.90
Due to State of New Jersey - DCA Fees		1,060.00
Due to State of New Jersey - Marriage License		275.00
Due to General Capital Fund		89,729.00
Reserve for Revaluation Expenditures		95,846.71
Special Emergency Note		190,400.00
Reserve for Tax Map Expenditures		13,362.50
Reserve for Municipal Court Roof		40.00
Sub-total Cash Liabilities C		1,607,712.05
Reserve for Receivables		794,420.22
School Taxes Deferred (Sheets 13& 14)		6,237,605.00
Fund Balance		1,402,642.85
Total	10,042,380.12	10,042,380.12

(Do not crowd - add additional sheets)

**POST CLOSING
TRIAL BALANCE - PUBLIC ASSISTANCE FUND**

Accounts #1 and #2*
AS AT DECEMBER 31, 2013

[illegible]

(Do not crowd - add additional sheets)

* To be prepared in compliance with Department of Human Services Municipal Audit Guide, Public Welfare, General Assistance Program.

POST CLOSING TRIAL BALANCE - FEDERAL AND STATE GRANTS

AS AT DECEMBER 31, 2013

Title of Account	Debit	Credit
Cash	-	
Federal and State Grants Receivable	67,498.39	
Due from Trust Other Fund	8,653.31	
Appropriated Reserves for Federal and State Grants		48,809.11
Unappropriated Reserves for Federal and State Grants		1,397.97
Due to Current Fund		25,944.62
Total	76,151.70	76,151.70

(Do not crowd - add additional sheets)

POST CLOSING TRIAL BALANCE - TRUST FUNDS

(Assessment Section Must be Separately Stated)

AS AT DECEMBER 31, 2013

Title of Account	Debit	Credit
Trust Assessment Fund		
Cash	-	
Deferred Charges	-	
Assessment Bonds		-
Assessment Notes		-
Fund Balance		-
Total Trust Assessment Fund	-	-
Animal Control Fund		
Cash	7,197.84	
Deferred Charges	-	
Due to State of New Jersey		1.00
Reserve for Dog Fund Expenditures		3,869.84
Prepaid Licenses		3,327.00
Total Animal Control Fund	7,197.84	7,197.84

(Do not crowd - add additional sheets)

POST CLOSING
TRIAL BALANCE - TRUST FUNDS

(Assessment Section Must be Separately Stated)
AS AT DECEMBER 31, 2013

Title of Account	Debit	Credit
Trust Other Fund		
Cash	762,518.53	
Deferred Charges	-	
Other Accounts Receivable	18,339.52	
Due to Federal and State Grant Fund		8,653.31
Due to Current Fund		5,641.65
Reserve for Escrow Deposits		67,522.62
Reserve for Performance Bonds		68,353.61
Reserve for Recreation Expenditures		145,211.82
Reserve for Municipal Drug Alliance		14,730.07
Reserve for Municipal Law Enforcement		1,641.70
Payroll Deductions Payable		
Reserve for Fire Code Penalties		3,925.80
Reserve for Public Defender Fees		20,673.42
Reserve for Accumulated Sick Time		78,725.22
Reserve for Premiums Received at Tax Sale		194,900.00
Reserve for Redemptions of Tax Title Liens		24,471.35
Reserve for Confiscated Funds		24,409.75
Reserve for Affordable Housing		28,318.81
Reserve for COAH Development Fees		43,057.06
Reserve for Snow Removal		50,621.86
Sub-total	780,858.05	780,858.05

(Do not crowd - add additional sheets)

**POST CLOSING
TRIAL BALANCE - TRUST FUNDS**

(Assessment Section Must be Separately Stated)

AS AT DECEMBER 31, 2013

[illegible]

(Do not crowd - add additional sheets)

**POST CLOSING
TRIAL BALANCE - TRUST FUNDS**

(Assessment Section Must be Separately Stated)

AS AT DECEMBER 31, 2013

[illegible]

(Do not crowd - add additional sheets)

MUNICIPAL PUBLIC DEFENDER
CERTIFICATION
Public Law 1998, C. 256

Municipal Public Defender Expended Prior Year 2012: (1) \$ 23,600.00
x 25%
(2) \$ 5,900.00

Municipal Public Defender Trust Cash Balance December 31, 2013: (3) \$ 20,673.42

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, N.J. 08625).

Amount in excess of the amount expended: 3 - (1 +2) = \$ NONE

The undersigned certifies that the municipality has complied with the regulations governing *Municipal Public Defender* as required under Public Law 1998, C. 256.

Chief Financial Officer: Robert Hudnell
Signature: _____
Certificate #: 0-00040 1/89
Date: _____

Schedule of Trust Fund Reserves

		Amount Dec. 31, 2012 per Audit Report		Balance as at Dec. 31, 2013	
<u>Purpose</u>			<u>Receipts</u>	<u>Disbursements</u>	
1.	<u>Escrow Deposits</u>	\$ 130,684.55	\$ 60,082.96	123,244.89	\$ 67,522.62
2.	<u>Performance Bonds</u>	68,353.61			68,353.61
3.	<u>Recreation Expenditures</u>	161,073.57	573,100.64	588,962.39	145,211.82
4.	<u>Municipal Drug Alliance</u>	10,672.39	46,858.47	42,800.79	14,730.07
5.	<u>Mun. Law Enforcement</u>	10,320.34	5.03	8,683.67	1,641.70
6.	<u>Payroll Ded. Payable</u>	6,849.00	5,697,080.59	5,703,929.59	-
7.	<u>Fire Code Penalties</u>	7,446.78	550.00	4,070.98	3,925.80
8.	<u>Public Defender Fees</u>	11,033.42	27,640.00	18,000.00	20,673.42
9.	<u>Accumulated Sick Time</u>	42,285.71	50,070.88	13,631.37	78,725.22
10.	<u>Premiums</u>	83,000.00	150,900.00	39,000.00	194,900.00
11.	<u>Redemptions</u>	14,412.33	181,889.55	171,830.53	24,471.35
12.	<u>Police Outside Services</u>	710.49	52,999.61	53,710.10	-
13.	<u>Affordable Housing</u>	28,290.92	27.89		28,318.81
14.	<u>COAH Dev. Fees</u>	48,480.31	2,963.68	8,386.93	43,057.06
15.	<u>Snow Removal</u>	22,448.60	30,043.26	1,870.00	50,621.86
16.	<u>Confiscated Funds</u>		24,409.75		24,409.75
17.					-
18.					-
19.					-
20.					-
21.					-
22.					-
23.					-
24.					-
25.					-
26.					-
27.					-
28.					-
29.					-
30.					-
Totals:		\$ 646,062.02	6,898,622.31	6,778,121.24	\$ 766,563.09

**ANALYSIS OF TRUST ASSESSMENT CASH AND INVESTMENTS PLEDGED TO
LIABILITIES AND SURPLUS**

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2012	RECEIPTS					Disbursements	Balance Dec. 31, 2013
		Assessments and Liens	Current Budget					
Assessment Serial Bond Issues:		XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
								-
								-
								-
								-
								-
Assessment Bond Anticipation Note Issues:	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
								-
								-
								-
								-
Other Liabilities								-
Trust Surplus								-
Less Assets "Unfinanced"	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
								-
								-
								-
Total	-	-	-	-	-	-	-	-

Sheet 7

POST CLOSING
TRIAL BALANCE - GENERAL CAPITAL FUND

AS AT DECEMBER 31, 2013

Title of Account	Debit	Credit
Est. Proceeds Bonds and Notes Authorized	0.33	XXXXXXXXXX
Bonds and Notes Authorized but Not Issued	XXXXXXXXXX	0.33
Cash	194,459.48	
Deferred Charges	-	
Deferred Charges to Future Taxation--Funded		
Deferred Charges to Future Taxation--Unfunded	4,874,073.33	
County Open Space Grant Receivable	180,000.00	
Due from Municipal Open Space Trust Fund	72,000.00	
Due from Current Fund	89,729.00	
General Capital Bonds		-
Assessment Serial Bonds		-
Bond Anticipation Notes		4,910,073.00
Assessment Notes		-
Loans Payable		-
Loans Payable		-
Improvement Authorizations - Funded		-
Improvement Authorizations - Unfunded		238,078.26
Capital Improvement Fund		67,825.00
Down Payments on Improvements		-
Capital Surplus		4,005.47
Reserve for Encumbrances		10,280.08
Reserve for Grant Receivable		180,000.00
Total	5,410,262.14	5,410,262.14

(Do not crowd - add additional sheets)

CASH RECONCILIATION DECEMBER 31, 2013

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current	2,565.73	2,806,741.28	124,165.92	2,685,141.09
Trust - Assessment				-
Trust - Dog License		7,708.34	510.50	7,197.84
Trust - Other	18,215.09	839,555.42	95,251.98	762,518.53
Capital - General		208,424.48	13,965.00	194,459.48
Water - Operating Utility Operating				-
Water - Capital Utility Capital				-
Electric Utility Operating				-
Electric Utility Capital				-
Public Assistance #1**				-
Public Assistance #2**				-
Garbage District				-
Federal and State Grant Fund				-
Municipal Open Space Trust Fund		597,288.76	27,359.80	569,928.96
Electric Assessment Trust				-
Water Assessment Trust				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
Total	20,780.82	4,459,718.28	261,253.20	4,219,245.90

* - Include Deposits In Transit

** - Be sure to include a Public Assistance reconciliation and trial balance if the municipality maintains such a bank account

REQUIRED CERTIFICATION

I hereby certify that all amounts shown in the "Cash on Deposit" column on Sheet 9 and 9(a) have been verified with the applicable bank statements, certificates, agreements or passbooks at December 31, 2013.

I also certify that all amounts, if any, shown for Investments in Savings and Loan Associations on any trial balance have been verified with the applicable passbooks at December 31, 2013.

All "Certificates of Deposit", "Repurchase Agreements" and other investments must be reported as cash and included in this certification.

(THIS MUST BE SIGNED BY THE REGISTERED MUNICIPAL ACCOUNTANT (STATUTORY AUDITOR) OR CHIEF FINANCIAL OFFICER) depending on who prepared this Annual Financial Statement as certified to on Sheet 1 or 1(a).

Signature: _____

Title: Registered Municipal Accountant

CASH RECONCILIATION DECEMBER 31, 2013(cont'd.)
LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

[illegible]

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

MUNICIPALITIES AND COUNTIES
FEDERAL AND STATE GRANTS RECEIVABLE

Sheet 10

Grant	Balance Jan. 1, 2013	2013 Budget Revenue Realized	Received	Accrued	Canceled	Balance Dec. 31, 2013
See Attached	310,935.29		402,624.04	237,563.65	78,376.51	67,498.39
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
Totals	310,935.29	-	402,624.04	237,563.65	78,376.51	67,498.39

TOWNSHIP OF WESTAMPTON
FEDERAL AND STATE GRANT FUND
Statement of Federal and State Grants Receivable
For the Year Ended December 31, 2013

<u>Program</u>	<u>Balance Dec. 31, 2012</u>	<u>Accrued</u>	<u>Collected</u>	<u>Canceled</u>	<u>Balance Dec. 31, 2013</u>
Federal Grants:					
Community Development Block Grant	\$ 72,000.00	\$ 65,000.00	\$ 65,000.00	\$ 72,000.00	
Bulletproof Vest Partnership Grant		3,812.74	3,812.74		
Hazardous Materials Emergency Preparedness Grant		9,266.00			\$ 9,266.00
Emergency Management Grant	282.00				282.00
Police Hiring Program	16,726.71	82,077.00	79,800.45		19,003.26
New Jersey Transportation Trust Fund Authority Act	180,000.00		180,000.00		
State Grants:					
Municipal Alliance on Alcoholism and Drug Abuse	32,382.58	42,300.00	38,902.94	6,376.51	29,403.13
Body Armor Replacement Grant		3,125.80	3,125.80		
Help America Vote Act Grant	7,544.00				7,544.00
Drunk Driving Enforcement Grant		4,175.00	4,175.00		
Clean Communities Program		16,233.71	16,233.71		
Alcohol Education and Rehabilitation Grant		949.94	949.94		
Recycling Tonnage Grant		10,623.46	10,623.46		
Local Grant:					
Delaware Valley Regional Planning Commission (DVRPC)	2,000.00				2,000.00
	<u>\$ 310,935.29</u>	<u>\$ 237,563.65</u>	<u>\$ 402,624.04</u>	<u>\$ 78,376.51</u>	<u>\$ 67,498.39</u>

SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2013	Transferred from 2013 Budget Appropriations			Expended	Canceled		Balance Dec. 31, 2013
		Budget	Appropriation By 40A:4-87					
See Attached	100,522.37	209,476.28	46,788.68		229,601.71	78,376.51		48,809.11
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
Total	100,522.37	209,476.28	46,788.68	-	229,601.71	78,376.51	-	48,809.11

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

Sheet 12

Grant	Balance Jan. 1, 2013	Transferred from 2013 Budget Appropriations		Receipts	Grants Receivable			Balance Dec. 31, 2013
		Budget	Appropriation By 40A:4-87					
See Attached	17,999.28	207,376.28	46,788.68		237,563.65			1,397.97
								-
								-
								-
								-
								-
								-
								-
								-
								-
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								-
								-
Totals	17,999.28	207,376.28	46,788.68	-	237,563.65	-	-	1,397.97

TOWNSHIP OF WESTAMPTON
FEDERAL AND STATE GRANT FUND
Statement of Reserve for Federal and State Grants--Unappropriated
For the Year Ended December 31, 2013

<u>Program</u>	<u>Balance Dec. 31, 2012</u>	<u>Grants Receivable</u>	<u>Realized as Miscellaneous Revenue in 2013 Budget</u>	<u>Balance Dec. 31, 2013</u>
Federal Grants:				
Community Development Block Grant		\$ 65,000.00	\$ 65,000.00	
Bulletproof Vest Partnership Grant		3,812.74	2,414.77	\$ 1,397.97
Hazardous Materials Emergency Preparedness Grant		9,266.00	9,266.00	
Police Hiring Program		82,077.00	82,077.00	
State Grants:				
Municipal Alliance on Alcoholism and Drug Abuse		42,300.00	42,300.00	
Body Armor Replacement Grant		3,125.80	3,125.80	
Drunk Driving Enforcement Grant		4,175.00	4,175.00	
Clean Communities Program		16,233.71	16,233.71	
Alcohol Education and Rehabilitation Grant		949.94	949.94	
Recycling Tonnage Grant	\$ 17,999.28	10,623.46	28,622.74	
	<u>\$ 17,999.28</u>	<u>\$ 237,563.65</u>	<u>\$ 254,164.96</u>	<u>\$ 1,397.97</u>

*LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance January 1, 2013	XXXXXXXX	XXXXXXXX
School Tax Payable # 85001-00	XXXXXXXX	869,255.40
School Tax Deferred (Not in excess of 50% of Levy - 2012 - 2013) 85002-00	XXXXXXXX	3,917,340.00
Levy School Year July 1, 2013 - June 30, 2014	XXXXXXXX	9,759,611.00
Levy Calendar Year 2013	XXXXXXXX	
Paid	9,666,401.98	XXXXXXXX
Balance December 31, 2013	XXXXXXXX	XXXXXXXX
School Tax Payable # 85003-00	712,464.42	XXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2013 - 2014) 85004-00	4,167,340.00	XXXXXXXX
	14,546,206.40	14,546,206.40

* Not including Type 1 school debt service, emergency authorizations-schools, transfer to
Board of Education for use of local schools

Must include unpaid requisitions

MUNICIPAL OPEN SPACE TAX

	Debit	Credit
Balance January 1, 2013 85045-00	XXXXXXXX	
2013 Levy 85105-00	XXXXXXXX	469,604.00
Added and Omitted Levy	XXXXXXXX	209.21
Interest Earned	XXXXXXXX	
Expenditures	469,813.21	XXXXXXXX
Balance December 31, 2013 85046-00	-	XXXXXXXX
	469,813.21	469,813.21

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

	Debit	Credit
Balance January 1, 2013	XXXXXXXX	XXXXXXXX
School Tax Payable # 85031-00	XXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2012 - 2013) 85032-00	XXXXXXXX	
Levy School Year July 1, 2013 - June 30, 2014	XXXXXXXX	
Levy Calendar Year 2013	XXXXXXXX	
Paid		XXXXXXXX
Balance December 31, 2013	XXXXXXXX	XXXXXXXX
School Tax Payable # 85033-00	-	XXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2013 - 2014) 85034-00	-	XXXXXXXX
# Must include unpaid requisitions	-	-

REGIONAL HIGH SCHOOL TAX

	Debit	Credit
Balance January 1, 2013	XXXXXXXX	XXXXXXXX
School Tax Payable # 85041-00	XXXXXXXX	21,443.61
School Tax Deferred (Not in excess of 50% of Levy - 2012 - 2013) 85042-00	XXXXXXXX	2,070,265.00
Levy School Year July 1, 2013 - June 30, 2014	XXXXXXXX	4,275,414.00
Levy Calendar Year 2013	XXXXXXXX	
Paid	4,229,416.85	XXXXXXXX
Balance December 31, 2013	XXXXXXXX	XXXXXXXX
School Tax Payable # 85043-00	67,440.76	XXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2013 - 2014) 85044-00	2,070,265.00	XXXXXXXX
# Must include unpaid requisitions	6,367,122.61	6,367,122.61

COUNTY TAXES PAYABLE

	Debit	Credit
Balance January 1, 2013	XXXXXXXXXX	XXXXXXXXXX
County Taxes80003-01	XXXXXXXXXX	
Due County for Added and Omitted Taxes80003-02	XXXXXXXXXX	8,478.12
2013 Levy	XXXXXXXXXX	XXXXXXXXXX
General County80003-03	XXXXXXXXXX	3,923,843.18
County Library80003-04	XXXXXXXXXX	356,767.86
County Health	XXXXXXXXXX	
County Open Space Preservation	XXXXXXXXXX	176,132.69
Due County for Added and Omitted Taxes80003-05	XXXXXXXXXX	1,988.44
Paid	4,465,221.85	XXXXXXXXXX
Balance December 31, 2013	XXXXXXXXXX	XXXXXXXXXX
County Taxes	-	XXXXXXXXXX
Due County for Added and Omitted Taxes	1,988.44	XXXXXXXXXX
	4,467,210.29	4,467,210.29

SPECIAL DISTRICT TAXES

	Debit	Credit
Balance January 1, 201380003-06	XXXXXXXXXX	
2013 Levy: (List Each Type of District Tax Separately - see Footnote)	XXXXXXXXXX	XXXXXXXXXX
Fire -81108-00	XXXXXXXXXX	XXXXXXXXXX
Sewer -81111-00	XXXXXXXXXX	XXXXXXXXXX
Water -81112-00	XXXXXXXXXX	XXXXXXXXXX
Garbage -81109-00	XXXXXXXXXX	XXXXXXXXXX
Open Space -81105-00	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
Total 2013 Levy80003-07	XXXXXXXXXX	-
Paid80003-08		XXXXXXXXXX
Balance December 31, 201380003-09	-	
	-	-

Footnote: Please state the number of districts in each instance

STATE LIBRARY AID

RESERVE FOR MAINTENANCE OF FREE PUBLIC LIBRARY WITH STATE AID

		Debit	Credit
Balance January 1, 2013	80004-01	XXXXXXXX	
State Library Aid Received in 2013	80004-02	XXXXXXXX	
Expended	80004-09		XXXXXXXX
Balance December 31, 2013	80004-10	-	
		-	-

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

Balance January 1, 2013	80004-03	XXXXXXXX	
State Library Aid Received in 2013	80004-04	XXXXXXXX	
Expended	80004-11		XXXXXXXX
Balance December 31, 2013	80004-12	-	
		-	-

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

Balance January 1, 2013	80004-05	XXXXXXXX	
State Library Aid Received in 2013	80004-06	XXXXXXXX	
Expended	80004-13		XXXXXXXX
Balance December 31, 2013	80004-14	-	
		-	-

RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

Balance January 1, 2013	80004-07	XXXXXXXX	
State Library Aid Received in 2013	80004-08	XXXXXXXX	
Expended	80004-15		XXXXXXXX
Balance December 31, 2013	80004-16	-	
		-	-

STATEMENT OF GENERAL BUDGET REVENUES 2013

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated 80101-	950,000.00	950,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-			-
Miscellaneous Revenue Anticipated:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Adopted Budget	2,475,655.28	2,708,911.95	233,256.67
Added by N.J.S. 40A:4-87: (List on 17a)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	46,788.68	46,788.68	-
			-
Total Miscellaneous Revenue Anticipated 80103-	2,522,443.96	2,755,700.63	233,256.67
Receipts from Delinquent Taxes 80104-	515,000.00	694,287.63	179,287.63
			-
Amount to be Raised by Taxation:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(a) Local Tax for Municipal Purposes 80105-	5,929,817.72	XXXXXXXXXX	XXXXXXXXXX
(b) Addition to Local District School Tax 80106-		XXXXXXXXXX	XXXXXXXXXX
Total Amount to be Raised by Taxation 80107-	5,929,817.72	5,947,646.40	17,828.68
	9,917,261.68	10,347,634.66	430,372.98

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00	XXXXXXXXXX	24,407,934.06
Amount to be Raised by Taxation	XXXXXXXXXX	XXXXXXXXXX
Local District School Tax 80109-00	9,759,611.00	XXXXXXXXXX
Regional School Tax 80119-00	-	XXXXXXXXXX
Regional High School Tax 80110-00	4,275,414.00	XXXXXXXXXX
County Taxes 80111-00	4,456,743.73	XXXXXXXXXX
Due County for Added and Omitted Taxes 80112-00	1,988.44	XXXXXXXXXX
Special District Taxes 80113-00	-	XXXXXXXXXX
Municipal Open Space Tax 80120-00	469,813.21	XXXXXXXXXX
Reserve for Uncollected Taxes 80114-00	XXXXXXXXXX	503,282.72
Deficit in Required Collection of Current Taxes (or) 80115-00	XXXXXXXXXX	
Balance for Support of Municipal Budget (or) 80116-00	5,947,646.40	XXXXXXXXXX
*Excess Non-Budget Revenue (see footnote) 80117-00		XXXXXXXXXX
*Deficit Non-Budget Revenue (see footnote) 80118-00	XXXXXXXXXX	
* 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.	24,911,216.78	24,911,216.78

(Continued)

Source	Budget	Realized	Excess or Deficit
Body Armor Replacement Grant	3,125.80	3,125.80	-
Bulletproof Vest Program	2,414.77	2,414.77	-
Clean Communities Program	16,233.71	16,233.71	-
Alcohol Education and Rehabilitation Grant	949.94	949.94	-
Drunk Driving Enforcement Fund	4,175.00	4,175.00	-
Recycling Tonnage Grant	10,623.46	10,623.46	-
Hazardous Materials Emergency Preparedness Grant	9,266.00	9,266.00	-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
Total (Sheet 17)	46,788.68	46,788.68	-

I hereby certify that the above list of Chapter 159 insertions of revenue have been realized in cash or I have received written notification of the award of public or private revenue. These insertions meet the statutory requirements of N.J.S.A. 40A:4-87 and matching funds have been provided if applicable.

CFO Signature: _____

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2013

2013 Budget as Adopted	80012-01	9,870,473.00
2013 Budget - Added by N.J.S. 40A:4-87	80012-02	46,788.68
Appropriated for 2013 (Budget Statement Item 9)	80012-03	9,917,261.68
Appropriated for 2013 Emergency Appropriation (Budget Statement Item 9)	80012-04	
Total General Appropriations (Budget Statement Item 9)	80012-05	9,917,261.68
Add: Overexpenditures (see footnote)	80012-06	
Total Appropriations and Overexpenditures	80012-07	9,917,261.68
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	9,110,372.71
Paid or Charged - Reserve for Uncollected Taxes	80012-09	503,282.72
Reserved	80012-10	302,963.15
Total Expenditures	80012-11	9,916,618.58
Unexpended Balances Canceled (see footnote)	80012-12	643.10

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 CANCELED:
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 Canceled".

SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES
(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

2013 Authorizations	XXXXXXXX	
N.J.S. 40A:4-46 (After adoption of Budget)		
N.J.S. 40A:4-20 (Prior to adoption of Budget)		
Total Authorizations	XXXXXXXX	-
Deduct Expenditures:	XXXXXXXX	
Paid or Charged		
Reserved		
Total Expenditures		-

RESULTS OF 2013 OPERATION

CURRENT FUND

		Debit	Credit
Excess of Anticipated Revenues:		XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated	80013-01	XXXXXXXXXX	233,256.67
Delinquent Tax Collections	80013-02	XXXXXXXXXX	179,287.63
		XXXXXXXXXX	
Required Collection of Current Taxes	80013-03	XXXXXXXXXX	17,828.68
Unexpended Balances of 2013 Budget Appropriations	80013-04	XXXXXXXXXX	643.10
Miscellaneous Revenue Not Anticipated	81113-	XXXXXXXXXX	517,480.22
Miscellaneous Revenue Not Anticipated:			
Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	XXXXXXXXXX	-
Payments in Lieu of Taxes on Real Property	81120-	XXXXXXXXXX	48,665.23
Sale of Municipal Assets		XXXXXXXXXX	1.00
Unexpended Balances of 2012 Appropriation Reserves	80013-05	XXXXXXXXXX	105,795.85
Prior Years Interfunds Returned in 2013	80013-06	XXXXXXXXXX	209.21
Canceled Tax Overpayments		XXXXXXXXXX	6,511.73
		XXXXXXXXXX	
		XXXXXXXXXX	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)		XXXXXXXXXX	XXXXXXXXXX
Balance January 1, 2013	80013-07	5,987,605.00	XXXXXXXXXX
Balance December 31, 2013	80013-08	XXXXXXXXXX	6,237,605.00
Deficit in Anticipated Revenues:		XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated	80013-09		XXXXXXXXXX
Delinquent Tax Collections	80013-10		XXXXXXXXXX
			XXXXXXXXXX
Required Collection of Current Taxes	80013-11		XXXXXXXXXX
Interfund Advances Originating in 2013	80013-12	22,034.35	XXXXXXXXXX
Veterans and Senior Citizen Deductions Disallowed--Prior Year		1,708.48	XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	XXXXXXXXXX	
Surplus Balance - To Surplus (Sheet 21)	80013-14	1,335,936.49	XXXXXXXXXX
		7,347,284.32	7,347,284.32

SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
Telecommunications Franchise	58,054.40
Administration Fee--SC and Vet	1,843.33
DMV Inspection Reimbursements	15,111.50
Hotel Occupancy Fees	377,334.42
Municipal Building Rent	15,345.54
Grass Cutting Liens	9,756.81
Various Refund and Rebates	27,664.23
Police Department	2,680.25
Recycled Oil and Scrap Metal	1,221.00
Excess Payroll Funds	8,468.74
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	517,480.22

SURPLUS - CURRENT FUND
YEAR 2013

		Debit	Credit
1. Balance January 1, 2013	80014-01	XXXXXXXXXX	1,016,706.36
2.		XXXXXXXXXX	
3. Excess Resulting from 2013 Operations	80014-02	XXXXXXXXXX	1,335,936.49
4. Amount Appropriated in the 2013 Budget - Cash	80014-03	950,000.00	XXXXXXXXXX
5. Amount Appropriated in the 2013 Budget - with Prior Written Consent of Director of Local Government Services	80014-04	-	XXXXXXXXXX
6.			XXXXXXXXXX
7. Balance December 31, 2013	80014-05	1,402,642.85	XXXXXXXXXX
		2,352,642.85	2,352,642.85

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

Cash	80014-06	2,685,141.09
Investments	80014-07	122,000.00
Sub Total		2,807,141.09
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08	1,417,312.05
Cash Surplus	80014-09	1,389,829.04
Deficit in Cash Surplus	80014-10	
Other Assets Pledged to Surplus: *		
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	80014-16	12,813.81
Deferred Charges #	80014-12	-
Cash Deficit #	80014-13	
Total Other Assets	80014-14	12,813.81
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS WOULD ALSO BE PLEDGED TO CASH LIABILITIES.	80014-15	1,402,642.85

MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2014 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 - 2013 LEVY

1. Amount of Levy as per Duplicate (Analysis) #	82101-00	\$ 24,900,746.79
or		
(Abstract of Ratables)	82113-00	
2. Amount of Levy Special District Taxes	82102-00	
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et. seq.	82103-00	
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et. seq.	82104-00	11,063.06
5a. Subtotal 2013 Levy		<u>24,911,809.85</u>
5b. Reductions due to tax appeals **		
5c. Total 2013 Tax Levy	82106-00	<u>24,911,809.85</u>
6 Transferred to Tax Title Liens	82107-00	<u>5,567.63</u>
7. Transferred to Foreclosed Property	82108-00	
8. Remitted, Abated or Canceled	82109-00	<u>545.75</u>
9. Discount Allowed	82110-00	
10. Collected in Cash: In 2012	82121-00	<u>112,581.75</u>
In 2013 *	82122-00	<u>24,204,852.31</u>
R.E.A.P. Revenue	82124-00	
State's Share of 2013 Senior Citizens and Veterans Deductions Allowed	82123-00	<u>90,500.00</u>
Total to Line 14	82111-00	<u>24,407,934.06</u>
11. Total Credits		<u>24,414,047.44</u>
12. Amount Outstanding December 31, 2013	83120-00	<u>497,762.41</u>
13. Percentage of Cash Collections to Total 2013 Levy, (Item 10 divided by Item 5c) is	<u>97.98%</u> 82112-00	

Note: If municipality conducted Accelerated Tax Sale or Tax Levy Sale check here ____ \$ Complete Sheet 22a

14. <u>Calculation of Current Taxes Realized in Cash:</u>		
Total of Line 10		<u>24,407,934.06</u>
Less: Reserve for Tax Appeals Pending		
State Division of Tax Appeals		<u>-</u>
To Current Taxes Realized in Cash (Sheet 17)		<u>24,407,934.06</u>

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

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

* Include overpayments applied as part of 2013 collections.

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

ACCELERATED TAX SALE / TAX LEVY SALE - CHAPTER 99

To Calculate Underlying Tax Collection Rate for 2013

Utilize this sheet only if you conducted an Accelerated Tax Sale or Tax Levy Sale pursuant to Chapter 99, P.L. 1997.

(1) Utilizing Accelerated Tax Sale

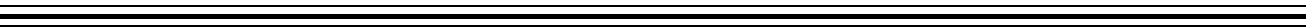
Total of Line 10 Collected in Cash (sheet 22).....

LESS: Proceeds from Accelerated Tax Sale.....

NET Cash Collected

Line 5c (sheet 22) Total 2013 Tax Levy.....

Percentage of Collection Excluding Accelerated Tax Sale Proceeds
(Net Cash Collected divided by Item 5c) is.....



(2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22).....

LESS: Proceeds from Tax Levy Sale (excluding premium).....

NET Cash Collected

Line 5c (sheet 22) Total 2013 Tax Levy.....

Percentage of Collection Excluding Accelerated Tax Sale Proceeds
(Net Cash Collected divided by Item 5c) is.....

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

	Debit	Credit
1. Balance January 1, 2013	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	16,188.97	XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	
2. Sr. Citizens Deductions Per Tax Billings	9,500.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	83,500.00	XXXXXXXXXX
4. Sr. Citizens Deductions Allowed By Tax Collector	1,250.00	XXXXXXXXXX
5.		
6.		
7. Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXXXXX	3,750.00
8. Sr. Citizens Deductions Disallowed By Tax Collector 2012 Taxes	XXXXXXXXXX	1,708.48
9. Received in Cash from State	XXXXXXXXXX	92,166.68
10.		
11.		
12. Balance December 31, 2013	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	12,813.81
Due To State of New Jersey	-	XXXXXXXXXX
	110,438.97	110,438.97

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

Line 2	<u>9,500.00</u>
Line 3	<u>83,500.00</u>
Line 4	<u>1,250.00</u>
Sub-Total	<u>94,250.00</u>
Less: Line 7	<u>3,750.00</u>
To Item 10, Sheet 22	<u><u>90,500.00</u></u>

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

		Debit	Credit
Balance January 1, 2013		XXXXXXXX	-
Taxes Pending Appeals		XXXXXXXX	XXXXXXXX
Interest Earned on Taxes Pending Appeals		XXXXXXXX	XXXXXXXX
Contested Amount of 2013 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)		XXXXXXXX	
Interest Earned on Taxes Pending State Appeals		XXXXXXXX	
Cash Paid to Appellants (Including 5% Interest from Date of Payment)			XXXXXXXX
Closed to Results of Operations (Portion of Appeal won by Municipality, including Interest)			XXXXXXXX
Balance December 31, 2013		-	XXXXXXXX
Taxes Pending Appeals*	-	XXXXXXXX	XXXXXXXX
Interest Earned on Taxes Pending Appeals	-	XXXXXXXX	XXXXXXXX
* Includes State Tax Court and County Board of Taxation		-	-

* Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by December 31, 2013

Signature of Tax Collector

License #

COMPUTATION OF APPROPRIATION: RESERVE FOR UNCOLLECTED TAXES AND AMOUNT TO BE RAISED BY TAXATION IN 2014 MUNICIPAL BUDGET

			YEAR 2014	YEAR 2013
1. Total General Appropriations for 2014 Municipal Budget Statement Item 8 (L) (Exclusive of Reserve for Uncollected Taxes) 80015-			10,034,616.97	XXXXXXXXXX
2. Local District School Tax -	Actual 80016-			9,759,611.00
	Estimate** 80017-		9,960,000.00	XXXXXXXXXX
3. Regional School District Tax -	Actual 80025-			-
	Estimate* 80026-			XXXXXXXXXX
4. Regional High School Tax - School Budget	Actual 80018-			4,275,414.00
	Estimate* 80019-		4,400,000.00	XXXXXXXXXX
5. County Tax	Actual 80020-			4,456,743.73
	Estimate* 80021-		4,605,000.00	XXXXXXXXXX
6. Special District Taxes	Actual 80022-			-
	Estimate* 80023-			XXXXXXXXXX
7. Municipal Open Space Tax	Actual 80027-			469,813.21
	Estimate* 80028-		471,003.00	XXXXXXXXXX
8. Total General Appropriations & Other Taxes 80024-01			29,470,619.97	
9. Less: Total Anticipated Revenues from 2014 in Municipal Budget (Item 5) 80024-02			4,331,501.97	
10. Cash Required from 2014 Taxes to Support Local Municipal Budget and Other Taxes 80024-03			25,139,118.00	
11. Amount of item 10 Divided by 97.98% [820034-04] Equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22) 80024-05			25,657,864.03	
<u>Analysis of Item 11:</u>				
Local District School Tax (Amount Shown on Line 2 Above)			9,960,000.00	
Regional School District Tax (Amount Shown on Line 3 Above)			-	
Regional High School Tax (Amount Shown on Line 4 Above)			4,400,000.00	
County Tax (Amount Shown on Line 5 Above)			4,605,000.00	
Special District Tax (Amount Shown on Line 6 Above)			-	
Municipal Open Space Tax (Amount Shown on Line 7 Above)			471,003.00	
Tax in Local Municipal Budget			6,221,861.03	
Total Amount (see Line 11)			25,657,864.03	
12. Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8 (M) (Item 11, Less Item 10) 80024-06			518,746.03	
<u>Computation of "Tax in Local Municipal Budget"</u>				
Item 1 - Total General Appropriations			10,034,616.97	
Item 12 - Appropriation: Reserve for Uncollected Taxes			518,746.03	
Sub-Total			10,553,363.00	
Less: Item 9 - Total Anticipated Revenues			4,331,501.97	
Amount to be Raised by Taxation in Municipal Budget 80024-07			6,221,861.03	

* Must not be stated in an amount less than "actual" Tax of year 2013.

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

Note:
The amount of anticipated revenues (Item 9) may never exceed the total of Items 1 and 12.

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 the 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) x % of _____
Collection (Item 16)

C. TIMES: % of increase of Amount to be
Raised by Taxes over Prior Year _____ %
[(2014 Estimated Total Levy - 2013 Total Levy)/2013 Total Levy]

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

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

2014 Reserve for Uncollected Taxes Appropriation Calculation (Actual)

1. Subtotal General Appropriations (item8(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

			Debit	Credit
1. Balance January 1, 2013			709,865.25	XXXXXXXXXX
A. Taxes	83102-00	699,592.83	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83103-00	10,272.42	XXXXXXXXXX	XXXXXXXXXX
2. Canceled:			XXXXXXXXXX	XXXXXXXXXX
A. Taxes	83105-00		XXXXXXXXXX	1,258.63
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	83110-00		1,708.48	XXXXXXXXXX
5. Added Tax Title Liens	83111-00			XXXXXXXXXX
6. Adjustment between Taxes (Other than current year) and Tax Title Liens:			XXXXXXXXXX	XXXXXXXXXX
A. Taxes - Transfers to Tax Title Liens	83104-00		XXXXXXXXXX	1,771.45
B. Tax Title Liens - Transfers from Taxes	83107-00		1,771.45	XXXXXXXXXX
7. Balance Before Cash Payments			XXXXXXXXXX	710,315.10
8. Totals			713,345.18	713,345.18
9. Balance Brought Down			710,315.10	XXXXXXXXXX
10. Collected:			XXXXXXXXXX	694,287.63
A. Taxes	83116-00	694,287.43	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83117-00	0.20	XXXXXXXXXX	XXXXXXXXXX
11. Interest and Costs - 2013 Tax Sale			83118-00	299.41
12. 2013 Taxes Transferred to Liens			83119-00	5,567.63
13. 2013 Taxes			83123-00	497,762.41
14. Balance December 31, 2013			XXXXXXXXXX	519,656.92
A. Taxes	83121-00	501,746.21	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83122-00	17,910.71	XXXXXXXXXX	XXXXXXXXXX
15. Totals			1,213,944.55	1,213,944.55

16. Percentage of Cash Collections to Adjusted Amount Outstanding
(Item No. 10 divided by Item No. 9) is 97.74%
17. Item No. 14 multiplied by percentage shown above is 507,931.44 and represents the
maximum amount that may be anticipated in 2014. 83125-00

(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)

		Debit	Credit
1. Balance January 1, 2013	84101-00	214,300.00	XXXXXXXXX
2. Foreclosed or Deeded in 2013		XXXXXXXXX	XXXXXXXXX
3. Tax Title Liens	84103-00		XXXXXXXXX
4. Taxes Receivable	84104-00		XXXXXXXXX
5A.	84102-00		XXXXXXXXX
5B.	84105-00	XXXXXXXXX	
6. Adjustment to Assessed Valuation	84106-00		XXXXXXXXX
7. Adjustment to Assessed Valuation	84107-00	XXXXXXXXX	
8. Sales		XXXXXXXXX	XXXXXXXXX
9. Cash *	84109-00	XXXXXXXXX	
10. Contract	84110-00	XXXXXXXXX	
11. Mortgage	84111-00	XXXXXXXXX	
12. Loss on Sales	84112-00	XXXXXXXXX	
13. Gain on Sales	84113-00		XXXXXXXXX
14. Balance December 31, 2013	84114-00	XXXXXXXXX	214,300.00
		214,300.00	214,300.00

CONTRACT SALES

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

MORTGAGE SALES

		Debit	Credit
20. Balance January 1, 2013	84120-00		XXXXXXXXX
21. 2013 Sales from Foreclosed Property	84121-00		XXXXXXXXX
22. Collected *	84122-00	XXXXXXXXX	
23.	84123-00	XXXXXXXXX	
24. Balance December 31, 2013	84124-00	XXXXXXXXX	-
		-	-

Analysis of Sale of Property: \$ -
* Total Cash Collected in 2013 (84125-00)

Realized in 2013 Budget -
To Results of Operation (Sheet 19) -

DEFERRED CHARGES

- 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.)

	<u>Caused By</u>	Amount Dec. 31, 2012 per Audit <u>Report</u>	Amount in 2013 <u>Budget</u>	Amount Resulting from 2013	Balance as at <u>Dec. 31, 2013</u>
1.	Emergency Authorization - Municipal*	\$ _____	\$ _____	\$ _____	\$ _____ -
2.	Emergency Authorizations - Schools	\$ _____	\$ _____	\$ _____	\$ _____ -
3.	<u>Deficit from Operations</u>	\$ _____	\$ _____	\$ _____	\$ _____ -
4.	_____	\$ _____	\$ _____	\$ _____	\$ _____ -
	<u>Sub-total Current Fund</u>	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -
5.	<u>Capital -</u>	\$ _____	\$ _____	\$ _____	\$ _____ -
6.	<u>Trust Assessment</u>	\$ _____	\$ _____	\$ _____	\$ _____ -
7.	<u>Animal Control Fund</u>	\$ _____	\$ _____	\$ _____	\$ _____ -
8.	<u>Trust Other</u>	\$ _____	\$ _____	\$ _____	\$ _____ -
9.	_____	\$ _____	\$ _____	\$ _____	\$ _____ -

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

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

	<u>Date</u>	<u>Purpose</u>	<u>Amount</u>
1.	_____	_____	\$ _____
2.	_____	_____	\$ _____
3.	_____	_____	\$ _____
4.	_____	_____	\$ _____
5.	_____	_____	\$ _____

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

	<u>In Favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	Appropriated for in Budget of <u>Year 2014</u>
1.	_____	_____	_____	\$ _____	_____
2.	_____	_____	_____	\$ _____	_____
3.	_____	_____	_____	\$ _____	_____
4.	_____	_____	_____	\$ _____	_____

N.J.S. 40A:4-53 SPECIAL EMERGENCY - TAX MAP; REVALUATION; MASTER PLAN; REVISION AND CODIFICATION OF ORDINANCES; DRAINAGE MAPS FOR FLOOD CONTROL; PRELIMINARY ENGINEERING STUDIES, ETC. FOR SANITARY SEWER SYSTEM; MUNICIPAL CONSOLIDATION ACT; FLOOD OR HURRICANE DAMAGE.

Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount Authorized*	Balance Dec. 31, 2012	REDUCED IN 2013		Balance Dec. 31, 2013
					By 2013 Budget	Canceled by Resolution	
11/24/09	Tax Map	20,000.00	4,000.00	8,000.00	4,000.00		4,000.00
1/26/10	Tax Revaluation	466,000.00	93,200.00	279,600.00	93,200.00		186,400.00
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It is hereby certified that all outstanding "Special Emergency" appropriations have been adopted by the governing body in full compliance with N.J.S. 40A:4-53 et seq. and are recorded on this page

Chief Financial Officer

* Not less than one-fifth (1/5) of amount authorized but not more than the amount shown in the column Balance Dec. 31, 2013 must be entered here and then raised in the 2014 budget.

N.J.S. 40A:4-55.1, ET SEQ., SPECIAL EMERGENCY - DAMAGE CAUSED TO ROADS OR BRIDGES BY SNOW, ICE, FROST OR FLOOD
N.J.S. 40A:4-55.13, ET SEQ., SPECIAL EMERGENCY - PUBLIC EXIGENCIES CAUSED BY CIVIL DISTURBANCES

Date	Purpose	Amount Authorized	Not Less Than 1/3 of Amount Authorized*	Balance Dec. 31, 2012	REDUCED IN 2013		Balance Dec. 31, 2013
					By 2013 Budget	Canceled by Resolution	
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
		Totals	-	-	-	-	-

80027-00

80028-00

It is hereby certified that all outstanding "Special Emergency" appropriations have been adopted by the governing body in full compliance with N.J.S. 40A:4-55.1 et seq. and N.J.S.A. 40A:4-55.13 et seq are recorded on this page

Chief Financial Officer

* Not less than one-fifth (1/5) of amount authorized but not more than the amount shown in the column Balance Dec. 31, 2013 must be entered here and then raised in the 2014 budget.

SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2014 DEBT SERVICE FOR BONDS
(COUNTY) (MUNICIPAL) GENERAL CAPITAL BONDS

		Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	80033-01	XXXXXXXXXX	245,000.00	
Issued	80033-02	XXXXXXXXXX		
Paid	80033-03	245,000.00	XXXXXXXXXX	
Outstanding December 31, 2013	80033-04	-	XXXXXXXXXX	
		245,000.00	245,000.00	
2014 Bond Maturities - General Capital Bonds		80033-05	\$	
2014 Interest on Bonds *		80033-06		
ASSESSMENT SERIAL BONDS				
Outstanding January 1, 2013	80033-07	XXXXXXXXXX		
Issued	80033-08	XXXXXXXXXX		
Paid	80033-09		XXXXXXXXXX	
Outstanding December 31, 2013	80033-10	-	XXXXXXXXXX	
		-	-	
2014 Bond Maturities - Assessment Bonds		80033-11	\$	
2014 Interest on Bonds		80033-12		
Total "Interest on Bonds - Debt Service" (*Items)		80033-13	\$	-

LIST OF BONDS ISSUED DURING 2013

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

80033-14

80033-15

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING
AND 2014 DEBT SERVICE FOR LOANS
(COUNTY) (MUNICIPAL) _____ LOAN**

		Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	80033-01	XXXXXXXX		
Issued	80033-02	XXXXXXXX		
Paid	80033-03		XXXXXXXX	
Outstanding December 31, 2013	80033-04	-	XXXXXXXX	
		-	-	
2014 Loan Maturities			80033-05	\$
2014 Interest on Loans			80033-06	\$
Total 2014 Debt Service for	Loan		80033-13	\$ -
_____ LOAN				
Outstanding January 1, 2013	80033-07	XXXXXXXX		
Issued	80033-08	XXXXXXXX		
Paid	80033-09		XXXXXXXX	
Outstanding December 31, 2013	80033-10	-	XXXXXXXX	
		-	-	
2014 Loan Maturities			80033-11	\$
2014 Interest on Loans			80033-12	\$
Total 2014 Debt Service for	Loan		80033-13	\$ -

LIST OF LOANS ISSUED DURING 2013

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

80033-1480033-15

SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2014 DEBT SERVICE FOR BONDS

TYPE I SCHOOL TERM BONDS

		Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	80034-01	XXXXXXXXXX		
Paid	80034-02		XXXXXXXXXX	
Outstanding December 31, 2013	80034-03	-	XXXXXXXXXX	
		-	-	
2014 Bond Maturities - Term Bonds		80034-04	\$	
2014 Interest on Bonds *		80034-05	\$	
TYPE I SCHOOL SERIAL BOND				
Outstanding January 1, 2013	80034-06	XXXXXXXXXX		
Issued	80034-07	XXXXXXXXXX		
Paid	80034-08		XXXXXXXXXX	
Outstanding December 31, 2013	80034-09	-	XXXXXXXXXX	
		-	-	
2014 Interest on Bonds *		80034-10	\$	
2014 Bond Maturities - Serial Bonds		80034-11	\$	
Total "Interest on Bonds - Type I School Debt Service" (*Items)		80034-12	\$	
-				

LIST OF BONDS ISSUED DURING 2013

Purpose	2014 Maturity -01	Amount Issued -02	Date of Issue	Interest Rate
Total	80035-	-	-	

2014 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

		Outstanding Dec. 31, 2013	2014 Interest Requirement
1. Emergency Notes	80036-	\$ _____	\$ _____
2. Special Emergency Notes	80037-	\$ 190,400.00	\$ 2,037.28
3. Tax Anticipation Notes	80038-	\$ _____	\$ _____
4. Interest on Unpaid State and County Taxes	80039-	\$ _____	\$ _____
5. _____		\$ _____	\$ _____
6. _____		\$ _____	\$ _____

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2013	Date of Maturity	Rate of Interest	2014 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1. See Attached	8,328,525.00		4,910,073.00			204,163.60	52,630.67	
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
Total	8,328,525.00		4,910,073.00			204,163.60	52,630.67	

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. 80051-01 80051-02

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

Memo: Refunding Bond Anticipation 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 2011 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2014 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)

TOWNSHIP OF WESTAMPTON
GENERAL CAPITAL FUND
Debt Service for Notes (Other Than Assessment Notes)
For the Year Ended December 31, 2013

<u>Title or Purpose of Issue</u>	Original	Original	Amount of	<u>Date of Maturity</u>	<u>Rate of Interest</u>	<u>2014 Budget Requirement</u>		<u>Interest Computed to (Insert Date)</u>
	<u>Amount of Issue</u>	<u>Date of Issue</u>	<u>Note Outstanding Dec. 31, 2013</u>			<u>For Principal</u>	<u>For Interest</u>	
Acquisition of Real Property	\$ 2,090,000.00	08-11-04	\$ 306,735.00	6-18-14	1.250%	\$ 26,455.70	\$ 3,834.19	6-18-14
Acquisition of Various Pieces of Equipment and Construction of Various Capital Improvements	247,000.00	04-26-05	122,000.00	04-26-14	(A)	18,883.79	(A)	(A)
Acquisition of Various Pieces of Equipment and Construction of Various Capital Improvements	917,985.00	03-14-06	674,870.00	3-26-14	0.850%	48,622.09	5,736.40	3-26-14
Acquisition of Various Pieces of Equipment and Construction of Various Capital Improvements	209,000.00	03-13-07	120,439.00	3-26-14	0.850%	22,093.02	1,023.73	3-26-14
Acquisition of Various Pieces of Equipment	42,750.00	7-08-08	17,100.00	3-26-14	0.850%	4,750.00	145.35	3-26-14
Construction of Various Recreational Improvements and the Acquisition of Real Property for Open Space	1,660,000.00	10-20-08	1,246,269.00	6-18-14	1.250%	31,930.13	15,578.36	6-18-14
Various Capital Improvements and Other Related Expenses In and For the Township	159,790.00	4-28-09	118,652.00	3-26-14	0.850%	9,179.19	1,008.54	3-26-14
Acquisition of Certain Real Property for Open Space and Various Recreational Improvements	950,000.00	6-25-10	323,512.00	6-18-14	1.250%	13,768.12	4,043.90	6-18-14
Various Capital Improvements and Other Related Expenses In and For the Township	55,100.00	7-29-10	44,080.00	6-18-14	1.250%	956.25	551.00	6-18-14
Various Capital Improvements and Other Related Expenses In and For the Township	375,250.00	6-24-11	347,699.00	6-18-14	1.250%	27,525.30	4,346.24	6-18-14
Various Capital Improvements and Other Related Expenses In and For the Township	296,400.00	6-21-12	263,467.00	6-18-14	1.250%		3,293.34	6-18-14
Acquisition of a Ladder Truck and Related Equipment	874,000.00	3-27-13	874,000.00	3-26-14	0.850%		7,429.00	3-26-14
Acquisition of a Various Capital Equipment and the Completion of Various Capital Improvements	<u>451,250.00</u>	6-19-13	<u>451,250.00</u>	6-18-14	1.250%	<u></u>	<u>5,640.63</u>	6-18-14
	<u>\$ 8,328,525.00</u>		<u>\$ 4,910,073.00</u>			<u>\$ 204,163.60</u>	<u>\$ 52,630.67</u>	

(A) None--Note held as Investment in the Current Fund

DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

Sheet 34

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2013	Date of Maturity	Rate of Interest	2014 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
Total	-		-			-	-	

MEMO: *See Sheet 33 for clarification of "Original Date of Issue"

80051-01

80051-02

Assessment Notes with an original date of issue of December 31, 2011 or prior must be appropriated in full in the 2014 Dedicated Assessment Budget or written intent of permanent financing submitted with statement.

**Interest on Assessment Notes must be included in the Current Fund Budget appropriation "Interest on Notes".

(Do not crowd - add additional sheets)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Obligation Outstanding Dec. 31, 2013	2014 Budget Requirement	
		For Principal	For Interest/Fees
Leases approved by LFB after July 1, 2007			
1			
2.			
3.			
4.			
5.			
Sub-total			
Leases approved by LFB prior to July 1, 2007			
1			
2.			
3.			
4.			
5.			
Sub-total			
Total	-	-	-

80051-0180051-02

(Do not crowd - add additional sheets)

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2013		2013 Authorizations	Contracts Payable Canceled	Expended	Authorizations Canceled	Balance - December 31, 2013	
	Funded	Unfunded					Funded	Unfunded
See Attached		120,793.03	475,000.00	512.00	358,226.77			238,078.26
	-	120,793.03	475,000.00	512.00	358,226.77	-	-	238,078.26

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

TOWNSHIP OF WESTAMPTON
GENERAL CAPITAL FUND
Statement of Improvement Authorizations
For the Year Ended December 31, 2013

<u>Improvement Description</u>	<u>Ordinance Number</u>	<u>Amount</u>	<u>Balance Dec. 31, 2012</u>		<u>2013 Authorizations</u>		<u>Paid or Charged</u>	<u>Contracts Payable Canceled</u>	<u>Balance Dec. 31, 2013</u>	
			<u>Funded</u>	<u>Unfunded</u>	<u>Capital Improvement Fund</u>	<u>Deferred Charges to Future Taxation</u>			<u>Funded</u>	<u>Unfunded</u>
Acquisition of Various Pieces of Equipment and Construction of Various Capital Improvements	3-2007	\$ 220,000.00		\$ 3,370.21						\$ 3,370.21
Acquisition of Various Pieces of Equipment	13-2008	45,000.00		3,178.62						3,178.62
Various Capital Improvements and Other Related Expenses In and For the Township	05-2009	168,200.00		4,340.84						4,340.84
Various Capital Improvements and Other Related Expenses In and For the Township	07-2010	58,000.00		13,007.93						13,007.93
Various Capital Improvements and Other Related Expenses In and For the Township	05-2011	395,000.00		13,961.38			\$ 9,950.00			4,011.38
Various Capital Improvements and Other Related Expenses In and For the Township	03-2012	312,000.00		27,706.05						27,706.05
Acquisitopm pf a Ladder Truck and Related Equipment	17-2012	920,000.00		55,228.00			54,345.62	\$ 512.00		1,394.38
Acquisition of Various Capital Equipment and the Completion of Various Capital Improvements	04-2013	475,000.00			23,750.00	451,250.00	293,931.15			181,068.85
			<u>\$ -</u>	<u>\$ 120,793.03</u>	<u>\$ 23,750.00</u>	<u>\$ 451,250.00</u>	<u>\$ 358,226.77</u>	<u>\$ 512.00</u>	<u>\$ -</u>	<u>\$ 238,078.26</u>

GENERAL CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

		Debit	Credit
Balance January 1, 2013	80031-01	XXXXXXXXXX	12,875.00
Received from 2013 Budget Appropriation *	80031-02	XXXXXXXXXX	78,700.00
		XXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	80031-03	XXXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:		XXXXXXXXXX	XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
Appropriated to Finance Improvement Authorizations	80031-04	23,750.00	XXXXXXXXXX
			XXXXXXXXXX
Balance December 31, 2013	80031-05	67,825.00	XXXXXXXXXX
		91,575.00	91,575.00

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

GENERAL CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

CAPITAL IMPROVEMENTS AUTHORIZED IN 2013
AND DOWN PAYMENTS (N.J.S. 40A:2-11)

GENERAL CAPITAL FUND ONLY

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2013 or Prior Years
Acquisition of Various Capital				
Equipment and the Completion				
of Various Capital Improvements	475,000.00	451,250.00	23,750.00	23,750.00
Total 80032-00	475,000.00	451,250.00	23,750.00	23,750.00

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 - 2013

		Debit	Credit
Balance January 1, 2013	80029-01	XXXXXXXX	21,449.37
Premium on Sale of Notes		XXXXXXXX	2,556.10
Funded Improvement Authorizations Canceled		XXXXXXXX	
Appropriated to Finance Improvement Authorizations	80029-02		XXXXXXXX
Appropriated to 2013 Budget Revenue	80029-03	20,000.00	XXXXXXXX
Balance December 31, 2013	80029-04	4,005.47	XXXXXXXX
		24,005.47	24,005.47

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. 1945, with Covenant or Covenants; Outstanding December 31, 2013		
2. Amount of Cash in Special Trust Fund as of December 31, 2013 (Note A)		
3. Amount of Bonds Issued Under Item 1 Maturing in 2014		
4. Amount of Interest on Bonds with a Covenant - 2014 Requirement		
5. Total of 3 and 4 - Gross Appropriation	-	
6. Less Amount of Special Trust Fund to be Used		
7. Net Appropriation Required		-

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

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

Item 5 must be shown as an item of appropriation, short extended, with Item 6 shown directly following as a deduction and with the amount of Item 7 extended into the 2013 appropriation column.

MUNICIPALITIES ONLY

IMPORTANT

This Sheet Must Be Completely Filled in or the Statement Will Be Considered Incomplete

(N.J.S.A.52:27BB-55 as Amended by Chap. 211, P.L 1981)

A.

1.

Total Tax Levy for the Year 2013 was

\$ 24,911,809.85
2.

Amount of Item 1 Collected in 2013 (*)

\$ 24,407,934.06
3.

Seventy (70) percent of Item 1

\$ 17,438,266.90

(*) Including prepayments and overpayments applied.

B.

1.

Did any maturities of bonded obligations or notes fall due during the year 2013?

Answer YES or NO

YES
2.

Have payments been made for all bonded obligations or notes due on or before December 31, 2013?

Answer YES or NO: YES If answer is "NO" give details

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

- C.

Does the appropriation required to be included in the 2014 budget for the liquidation of all bonded obligations or notes exceed 25% of the total of appropriations for operating purposes in the budget for the year just ended?

Answer YES or NO:

NO

D.

1.

Cash Deficit 2012

\$
2.

4% of 2012 Tax Levy for all purposes:

Levy - -

=

\$ -
3.

Cash Deficit 2013

\$
4.

4% of 2013 Tax Levy for all purposes:

Levy - -

24,911,809.85

=

\$ 996,472.39

E.

	Unpaid	2012	2013	Total
1. State Taxes	\$		\$	\$ -
2. County Taxes	\$		\$ 1,988.44	\$ 1,988.44
3. Amounts due Special Districts				
	\$		\$ -	\$ -
4. Amounts due School Districts for Local School Tax				
	\$		\$ 712,464.42	\$ 712,464.42

**INSTRUCTIONS IN PREPARATION OF
ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2013**

The arrangement of the schedules is shown by the index appearing at the bottom hereof. The statement is prepared on a full cash basis. Any variations from a full cash basis must be taken up with the Division in advance of the preparation of the statement and the budget.

Summary statements only of debt service are required. The use of summarized forms is permitted to conserve time. Responsibility for the supporting detail is placed on the chief financial officer who must be in a position to support the summarized figures.

No sheets should be eliminated, except utility fund sheets under the conditions stipulated on Sheet 2. Those sheets not filed in should be marked "Not Applicable".

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6. & 6b.	Trial Balance--Trust Funds / Schedule of Trust Fund Deposits and Reserves
6a.	Municipal Public Defender Certification - P.L. 1997, C.256
7.	Analysis of Trust Assessment Cash and Investments Pledged to Liabilities and Surplus
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16.	Reserves for State and Federal Aid for Library Services
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18.	General Budget Appropriations
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20.	Schedule of Miscellaneous Revenues Not Anticipated
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22a.	"Accelerated Tax Sale/Tax Levy Sale Chapter 99 to Calculate Underlying Tax Collection Rate for 2011
23.	Due from/to State of New Jersey for Senior Citizens and Veterans Deductions
24.	Reserve for Tax Appeals Pending - N.J. Division of Tax Appeals (N.J.S.A. 54:3-37)
25.	Municipal Budget - Computation of "Reserve for Uncollected Taxes" and "Amount to be Raised by Taxation"
	Accelerated Tax Sale - Chapter 99. Calculation to Utilize Proceeds in Current Budget as Deduction to Reserve for Uncollected Tax
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UTILITIES ONLY

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