

**ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2014**

**(UNAUDITED)**

POPULATION LAST CENSUS 42,275  
 NET VALUATION TAXABLE 2014 5,196,459,478  
 MUNICOD 0313

**FIVE DOLLARS PER DAY PENALTY IF NOT FILED BY:  
 COUNTIES - JANUARY 26, 2015  
 MUNICIPALITIES - FEBRUARY 10, 2015**

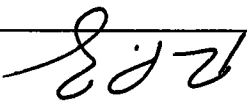
ANNUAL FINANCIAL STATEMENT REQUIRED TO BE FILED UNDER NEW JERSEY STATUTES ANNOTATED 40A:5-12, AS AMENDED, COMBINED WITH INFORMATION REQUIRED PRIOR TO CERTIFICATION OF BUDGETS BY THE DIRECTOR OF THE DIVISION OF LOCAL GOVERNMENT SERVICES.

**Township** of **Evesham**, County of **Burlington**

SEE BACK COVER FOR INDEX AND INSTRUCTIONS.  
 DO NOT USE THESE SPACES

Examined By:	Date		
		1	2
		Preliminary Check	Examined

I hereby certify that the debt shown on Sheets 31 to 34, 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.

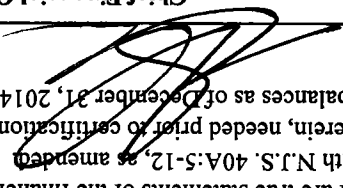
Signature:   
 Name: Robert P. Nehila, Jr.  
 Title: Registered Municipal Accountant  
 Email: Rnehila@bownanllp.com

(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, Thomas Shanahan, am the Chief Financial Officer, License # N-0700, of the Township 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, 2014, completely in compliance with N.J.S. 40A:5-12, as amended. I also give complete assurances as to the veracity of required information included herein, needed prior to certification by the Director of Local Government Services, including the verification of cash balances as of December 31, 2014.

Signature:   
 Title: Chief Financial Officer  
 Address: 984 Tuckerton Road, Marlton, New Jersey 08053  
 Phone Number: (856) 985-4338  
 Fax Number: (856) 983-5011  
 Email: shanahan@evesham-nj.gov

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 Evesham and have applied certain agreed-upon procedures thereon as of December 31, 2014 and have applied certain agreed-upon procedures thereon as promulgated by the Division of Local Government Services, solely to assist the Chief Financial Officer in connection with the filing of the Annual Financial Statement for the year then ended as required by N.J.S. 40A:5-12, as amended.

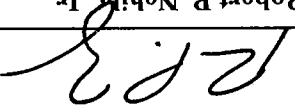
Because the agreed-upon procedures do not constitute an examination of accounts made in accordance with generally accepted auditing standards, I do not express an opinion on any of the post-closing trial balances, related statements and analyses. In connection with the agreed-upon procedures, (except for circumstances as set forth below, no matters) or (no matters) ~~eliminate~~ came to my attention that caused me to believe that the Annual Financial Statement for the year ended December 31, 2014 is not in substantial compliance with the requirements of the State of New Jersey, Department of Community Affairs, Division of Local Government Services. Had I performed additional procedures or had I made an examination of the financial statements in accordance with generally accepted auditing standards, other matters might have come to my attention that would have been reported to the governing body and the Division. This Annual Financial Statement relates only to the accounts and items prescribed by the Division and does not extend to the financial statements of the municipality/country, 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 24<sup>th</sup> day of Jan, 2015

  
 Robert P. Nehila, Jr.  
 Registered Municipal Accountant  
 Bowman & Company LLP  
 (Firm Name)  
 601 White Horse Road  
 (Address)  
 Voorhees, New Jersey 08043  
 (Address)  
 (856) 435-6200  
 (Phone Number)  
 Rnehila@bowmanllp.com  
 (Email)  
 (856) 782-5007  
 (Fax Number)

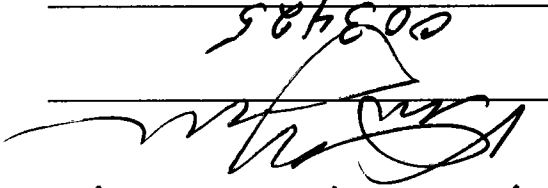
**UNIFORM CONSTRUCTION CODE CERTIFICATION  
BY CONSTRUCTION CODE OFFICIAL**

The undersigned certifies that the municipality has complied with the regula-  
tions governing revenues generated by uniform construction code fees and  
expenditures for construction code operations for fiscal year 2014 as required  
under N.J.A.C. 5:23-4.17.

Printed Name:

*Vincent W. Miller*

Signature:



Certificate #:

*003425*

Date:

*1/30/15*

**MUNICIPAL BUDGET LOCAL EXAMINATION QUALIFICATION CERTIFICATION**

**BY**

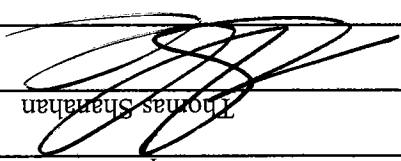
**CHIEF FINANCIAL OFFICER**

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

**CERTIFICATION OF QUALIFYING MUNICIPALITY**

1. The outstanding indebtedness of the previous fiscal year is not in excess of 3.5% of total appropriations;
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 2015.

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 Evesham  
 Chief Financial Officer: Thomas Shanahan  
 Signature:   
 Certificate #: N-0700  
 Date: 1-30-15

**CERTIFICATION OF NON-QUALIFYING MUNICIPALITY**

The undersigned certifies that this municipality does not meet Item(s) # of the criteria above and therefore does not qualify with N.J.A.C. 5:30-7.5.

Municipality: \_\_\_\_\_  
 Chief Financial Officer: \_\_\_\_\_  
 Signature: \_\_\_\_\_  
 Certificate #: \_\_\_\_\_  
 Date: \_\_\_\_\_

21-6000556  
Fed I.D. #

Township of Evesham  
Municipality

Burlington  
County

### Report of Federal and State Financial Assistance Expenditures of Awards

Fiscal Year Ending:		December 31, 2014	
(1)	(2)	(3)	
Federal Programs Expended (administered by the State)	State Programs Expended	Other Federal Programs Expended	TOTAL
73,470.00	266,091.84	\$	\$

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

1-30-15

**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 \_\_\_\_\_ of \_\_\_\_\_,

County of \_\_\_\_\_ during the year 2014 and that sheets 40 to 68 are unnecessary.

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

Signature \_\_\_\_\_

Name \_\_\_\_\_

Title \_\_\_\_\_

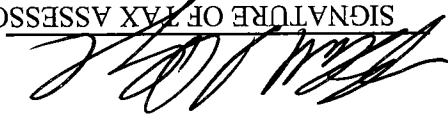
(This must be signed by the Chief Financial Officer, Comptroller, Auditor or Registered Municipal Accountant.)

NOTE:

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

**MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2014**

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2015 and filed with the County Board of Taxation on January 10, 2015 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of \$ 5,221,913,120.

  
SIGNATURE OF TAX ASSESSOR

\_\_\_\_\_  
Township of Evesham  
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, 2014

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

	Debit	Credit
Title of Account		
Cash	10,074,433.64	
Investments		
Due from State of NJ - Senior Citizens & Veterans Deductions		
Receivables with Full Reserves:		
Delinquent Taxes	1,392,248.84	
Tax Title Liens	336,477.85	
Property Acquired by Taxes	690,707.00	
Contract Sales Receivable	-	
Mortgage Sales Receivable	-	
Revenue Accounts Receivable	72,872.30	
Due from Evesham Township Municipal Utilities Authority	36,619.73	
Due from Evesham Fire District	32,037.26	
Due from Trust Other Fund	386.64	
Sub-total Receivables with Full Reserves	2,561,349.62	
Deferred Charges (Sheets 28, 29 & 30)	-	
Deferred School Taxes (Sheets 13 & 14)	15,917,794.50	
Sub-total	28,553,577.76	-

(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, 2014

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

	Debit	Credit
<b>Totals from Sheet 3</b>	28,553,577.76	-
<b>Cash Liabilities:</b>		
Appropriation Reserves		2,219,860.52
Due to State of New Jersey - Senior Citizens & Veterans Deductions		40,581.30
Local District School Tax Payable		4.00
Regional School Tax Payable		-
Regional High School Tax Payable		189,799.33
County Taxes Payable		-
Due County for Added and Omitted Taxes		83,448.66
Special District Taxes Payable		-
State Library Aid (See Sheet 16)		-
Reserve for Encumbrances		693,731.06
Accounts Payable		52,434.94
Prepaid Taxes		640,183.12
Tax Overpayments		325.46
Due State of NJ		16,356.00
Reserve for Reassessment		33,875.62
Reserve for Participation in Public Library with State Aid		714.03
Reserve for Wage Execution - Administration Fee		639.00
Reserve for Election Workers		80.00
Reserve for Police Dog Expenses		1,000.00
Reserve for Tax Appeals		30,000.00
<b>Sub-total Cash Liabilities</b>		4,003,033.04
Reserve for Receivables		2,561,349.62
School Taxes Deferred (Sheets 13& 14)		15,917,794.50
Fund Balance		6,071,400.60
<b>Total</b>	28,553,577.76	28,553,577.76

(Do not crowd - add additional sheets)





# POST CLOSING TRIAL BALANCE - FEDERAL AND STATE GRANTS

AS AT DECEMBER 31, 2014

	Debit	Credit
Title of Account		
Cash	1,002,983.66	
Federal and State Grants Receivable	975,031.14	
Due from Trust Other Fund	2,480.14	
Appropriated Reserves for Federal and State Grants		1,865,959.57
Unappropriated Reserves for Federal and State Grants		93,231.13
Reserve for Encumbrances		21,304.24
<b>Total</b>	<b>1,980,494.94</b>	<b>1,980,494.94</b>

(Do not crowd - add additional sheets)

# POST CLOSING TRIAL BALANCE - TRUST FUNDS

(Assessment Section Must be Separately Stated)  
AS AT DECEMBER 31, 2014

	Debit	Credit
Title of Account		
Trust Assessment Fund		
Cash	-	
Deferred Charges	-	
Trust Assessment Fund		
Assessment Bonds		-
Assessment Notes		-
Fund Balance		-
Total Trust Assessment Fund	-	-
Animal Control Fund		
Cash	50,011.80	
Deferred Charges	-	
Reserve for Animal Control Expenditures		50,011.80
Total Animal Control Fund	50,011.80	50,011.80

(Do not crowd - add additional sheets)

# POST CLOSING TRIAL BALANCE - TRUST FUNDS

(Assessment Section Must be Separately Stated)  
AS AT DECEMBER 31, 2014

	Debit	Credit
Title of Account		
Trust Other Fund		
Cash	6,172,956.78	
Deferred Charges	-	
Municipal Alliance Grant Receivable	533.47	
Due to Current Fund		386.64
Due to Grant Fund		2,480.14
Reserves for Misc. Trust Fund Reserves & Liabilities		
Tax Collector		3,590.60
Treasurer		6,167,032.87
Sub-total	6,173,490.25	6,173,490.25

(Do not crowd - add additional sheets)

# POST CLOSING TRIAL BALANCE - TRUST FUNDS

(Assessment Section Must be Separately Stated)  
AS AT DECEMBER 31, 2014

	Debit	Credit
Title of Account		
Trust Other Fund (Cont'd)		
Totals from Sheet 6i	6,173,490.25	6,173,490.25
Total Trust Other Fund	6,173,490.25	6,173,490.25

(Do not crowd - add additional sheets)



# MUNICIPAL PUBLIC DEFENDER CERTIFICATION

Public Law 1998, C. 256

Municipal Public Defender Expended Prior Year 2013: ..... (1) \$ 15,274.68

x 25%  
..... (2) \$ 3,818.67

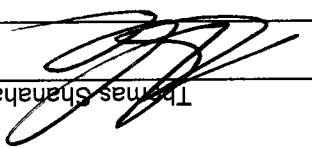
Municipal Public Defender Trust Cash Balance December 31, 2014: ..... (3) \$ 73,832.59

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:  $3 - (1 + 2) =$  ..... \$ 54,739.24

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:

Thomas Shanahan  


Signature:

Certificate #:

N-0700

Date:

1-30-15

TOWNSHIP OF EVESHAM  
TRUST - OTHER FUNDS  
Statement of Changes in Miscellaneous Trust Other Reserves  
For the Year Ended December 31, 2014

Collector:	Balance	Interest	Other	Budget	Disbursements	Balance
Reserve For:	Dec. 31, 2013	Earnings	Receipts	Appropriation	Disbursements	Dec. 31, 2014
Tax Title Lien Redemption	\$ 541.83		\$ 1,073,310.40		\$ 1,070,261.63	\$ 3,590.60
Treasurer:						
Reserve for:						
Accumulated Compensated Absences	81,531.70	\$ 245.51	\$ 250,000.00		216,727.75	115,049.46
Affordable Housing	403,717.48	2,394.89	343,811.95		23,379.46	726,544.86
Artstley Drive Topcoat	7,500.00					7,500.00
Bike Path	18,294.00					18,294.00
Cash Bonds	882,670.47		591,796.52		63,201.31	1,411,265.68
Celebration of Public Events	11,198.94		4,900.00		339.88	15,759.06
Community Development Block Grant Funds	4,803.03		16.59		4,819.62	4,819.62
Debit Card Receipts	226,909.81	22.70	179,087.68		228,606.16	226,932.51
Deposit for Performance Bonds	205,630.23		332,591.41		346,199.69	156,111.75
Deposit for Zoning	370,805.17		10,663.01		8,087.43	5,334.96
Electronic Receipt Fees	2,759.38		10,663.01		8,087.43	5,334.96
Employee Health Benefit Self Insurance Program	729,831.93	59.69	2,759,104.91		2,988,282.79	500,654.05
Federal Trade Equitable Sharing	23,829.34		11,600.00		4,911.00	6,689.00
Field Signage	34,971.15	2.85	44,255.22		49,344.15	29,882.22
Flexible Savings	17,698.45					17,701.30
Golf Course Deposits	40,000.00					40,000.00
Golf Course Performance Bond	56,471.69					56,695.82
Growth Share A-H3	3,850.07	224.13	9,033.85		6,320.00	3,850.07
Historic Preservation	156,895.26					159,609.11
Miscellaneous Deposits	412.66					412.66
Municipal Court DWI Funds	172,533.75	680.63	10,573,283.43	60,000.00	10,573,283.43	217,004.29
New Jersey Unemployment Compensation Insurance	347,978.57		11,455,885.09		16,210.09	366,710.27
POAA	32.00					382.00
Police Outside Employment Trust (POET)	89,740.20	239.92	186,746.10		196,362.83	80,123.47
Public Defender	60,707.30		27,418.50		14,533.13	73,832.59
RCA Contributions	118,999.98					118,999.98
Recreation Commission	129,158.60	809.64	643,201.57		602,635.83	170,533.98
Recreation Commission - Program Books	500.00		550.00		5.00	500.00
Recreation Donations	4,111.87					4,656.87
Recreation Facility/Basement	9,637.38					9,637.38
Recreation Improvements	375,368.80				363,676.77	11,692.03
Recreation MEND	20,920.23					20,920.23
Recycling Costs	117,585.85		53,598.91		50,304.00	120,880.76
Retail of Diesel Fuel	67,861.50	30.92	218,727.28		218,727.28	67,892.42
Sanitary Landfill Closure Escrow	4,970.00		17,716.21		13,275.00	9,411.21
Security Deposits	301,878.97	715.09	5,327.87		10,840.00	307,921.93
Special Law Enforcement	9,960.67	33.50	19,728.48		18,882.65	18,882.65
Tax Sales Premiums	854,739.00		393,400.00		730,839.00	517,300.00
Teen Advisory Committee	578.08		445.00		1,023.08	19,000.00
Traffic Improvements - Rt. 70 & Troth Road, Evesboro	19,000.00					19,000.00
Traffic Signal - Brick & Evans Road/Sagemore	22,500.00				900.00	21,600.00
Traffic Signal MEND	31,654.00					31,654.00
Traffic Signal Route 70 and Elmwood Road	12,500.00					12,500.00
Tree Planting	112,977.00	1.90	6,750.00		31,270.00	88,457.00
Veterans Memorial Trust Fund	581.09		500.00		330.00	752.99
9-11 Memorial Donations	6,167,115.43	5,461.37	27,909,618.73	310,000.00	28,224,620.83	6,167,032.87
	\$ 6,167,115.43	\$ 5,461.37	\$ 28,982,929.13	\$ 310,000.00	\$ 29,294,882.46	\$ 6,170,623.47



# 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, 2013	RECEIPTS				Disbursements	Balance Dec. 31, 2014
		Assessments and Liens	Current Budget				
Assessment Serial Bond Issues:		XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
							-
							-
							-
							-
							-
							-
							-
Assessment Bond Anticipation Note Issues:	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
							-
							-
							-
							-
							-
Other Liabilities							-
Trust Surplus							-
Less Assets "Unfinanced"	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
							-
							-
							-
							-
							-
							-
Total	-	-	-	-	-	-	-

# POST CLOSING TRIAL BALANCE - GENERAL CAPITAL FUND

AS AT DECEMBER 31, 2014

Title of Account	Debit	Credit
Est. Proceeds Bonds and Notes Authorized	503,027.44	XXXXXXXXXX
Bonds and Notes Authorized but Not Issued	XXXXXXXXXX	503,027.44
Cash	6,905,319.95	
Deferred Charges	-	
Deferred Charges to Future Taxation:		
Funded	32,099,869.96	
Unfunded	11,162,548.44	
Due from Golf Course Utility Capital Fund	153,542.81	
Due from State of NJ DOT	121,635.50	
Reserve for Escheated Funds	2,028.00	
Reserve for Encumbrances	954,779.37	
General Capital Bonds	18,305,000.00	
Assessment Serial Bonds	-	
Bond Anticipation Notes	10,659,521.00	
Assessment Notes	-	
Loans Payable	13,794,869.96	
Loans Payable	-	
Improvement Authorizations - Funded	3,134,636.60	
Improvement Authorizations - Unfunded	2,777,627.41	
Capital Improvement Fund	1,931.50	
Down Payments on Improvements	-	
Capital Surplus	772,880.07	
Reserve for Road Improvements	32,561.00	
Reserve for Preliminary Expenses	7,081.75	
<b>Total</b>	<b>50,945,944.10</b>	<b>50,945,944.10</b>

(Do not crowd - add additional sheets)

# CASH RECONCILIATION DECEMBER 31, 2014

	*On Hand	On Deposit	Less Checks Outstanding	Cash Book Balance
Current	136,243.70	10,458,952.50	520,762.56	10,074,433.64
Trust - Assessment				-
Trust - Dog License		50,011.80		50,011.80
Trust - Other	4,846.27	6,212,604.71	44,494.20	6,172,956.78
Capital - General		6,905,319.95		6,905,319.95
Water - Operating				-
Water - Capital				-
Gold	18,443.29	262,171.16		280,614.45
Gold Utility Capital		399,081.63		399,081.63
Public Assistance #1**		21,556.79		21,556.79
Public Assistance #2**				-
Garbage District				-
Federal and State Grant Fund		1,002,983.66		1,002,983.66
Municipal Open Space Trust Fund		2,686,476.11		2,686,476.11
Gold Assessment Trust				-
Water Assessment Trust				-
Total	159,533.26	27,999,158.31	565,256.76	27,593,434.81

\* - Include Deposits In Transit

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

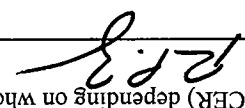
## REQUIRED CERTIFICATION

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, 2014.

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, 2014.

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, 2014(cont'd.)  
LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"**

		<b>Current Fund:</b>
Investor's Bank	10,458,952.50	
<b>Animal Control Fund:</b>		
Investor's Bank	50,011.80	
<b>Golf Course Utility Operating Fund:</b>		
Investor's Bank	262,171.16	
<b>Golf Course Capital Fund:</b>		
Investor's Bank	399,081.63	
<b>Trust Other Fund:</b>		
Investor's Bank	5,426,839.11	
Liberty Bell Bank	288,581.24	
Cornerstone Bank	270,251.85	
Bank of America	226,932.51	
<b>General Capital Fund:</b>		
Investor's Bank	6,905,319.95	
<b>Public Assistance Fund:</b>		
Investor's Bank	21,556.79	
<b>Grant Fund:</b>		
Investor's Bank	1,002,983.66	
<b>Open Space Fund:</b>		
Investor's Bank	2,686,476.11	
<b>Total</b>	<b>27,999,158.31</b>	

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

**TOWNSHIP OF EVESHAM**  
**FEDERAL AND STATE GRANT FUND**  
**Statement of Federal and State Grants Receivable**  
**For the Year Ended December 31, 2014**

	Balance Dec. 31, 2013	Anticipated Revenue	Received	Balance Dec. 31, 2014
<b>Federal Grants:</b>				
Community Oriented Policing Services ("COPS") In Shops	\$ 440,736.64	\$ 3,439.41	\$ 3,439.41	\$ 440,736.64
New Jersey Transportation Trust Fund Grant	65,000.00	1,117.50	2,581.48	65,000.00
Community Development Block Grant	55,000.00	4,000.00	4,000.00	55,000.00
Bulletproof Vest Partnership Grant	1,463.98	1,117.50	2,581.48	1,463.98
Click It or Ticket		4,000.00	4,000.00	
<b>Total Federal Grants</b>	<b>507,200.62</b>	<b>8,556.91</b>	<b>75,020.89</b>	<b>440,736.64</b>
<b>State Grants:</b>				
Drunk Driving Enforcement Grant	38,880.94	38,880.94	38,880.94	38,880.94
DWI Checkpoint	13,137.91	13,137.91	13,137.91	13,137.91
Drive Sober or Get Pulled Over	16,900.00	16,900.00	7,500.00	9,400.00
Demand Transportation Management	6,000.00	6,000.00	2,000.00	6,000.00
Sustainable New Jersey	2,000.00	2,000.00	2,000.00	2,000.00
Alcohol Education and Rehabilitation	3,072.17	3,072.17	3,072.17	3,072.17
Safe and Secure Communities Program	60,000.00	60,000.00	60,000.00	60,000.00
Clean Communities	80,460.13	80,460.13	80,460.13	80,460.13
Recycling Grant	409.42	409.42	409.42	409.42
Tactical Body Armor Replacement Grant	9,435.84	6,404.59	6,404.59	9,435.84
Safe Corridors - Highway Safety Grant	64,307.38	71,549.24	64,307.38	71,549.24
ANJEC - Open Space Stewardship	500.00	500.00	500.00	500.00
Safety Incentive Award	2,500.00	2,500.00	2,500.00	2,500.00
<b>Total State Grants</b>	<b>74,152.64</b>	<b>301,404.98</b>	<b>278,763.12</b>	<b>96,794.50</b>
<b>Local Grants:</b>				
County Municipal Park Development Program	187,500.00	250,000.00	250,000.00	437,500.00
<b>Total Grants</b>	<b>\$ 768,853.26</b>	<b>\$ 559,961.89</b>	<b>\$ 353,784.01</b>	<b>\$ 975,031.14</b>
<b>Original Budget Appropriation by NJS 40A:4-87 (Chapter 159's)</b>	<b>\$ 60,000.00</b>	<b>499,961.89</b>	<b>6,541.75</b>	<b>\$ 347,242.26</b>
<b>Transferred from Unappropriated Grants Receipts</b>				<b>\$ 353,784.01</b>

**TOWNSHIP OF EVESHAM  
FEDERAL AND STATE GRANT FUND  
Statement of Reserve for Federal and State Grants -- Appropriated  
For the Year Ended December 31, 2014**

	Balance Dec. 31, 2013	Transferred from Budget Appropriations	Prior Year Encumbrances Reclassified	Paid or Charged	Balance Dec. 31, 2014
<b>Federal Grants:</b>					
Community Oriented Policing Services ("COPS") In Shops	\$ 67,064.28	\$ 3,439.41		\$ 65,000.00	\$ 3,439.41
Community Development Block Grant					2,064.28
New Jersey Transportation Trust Fund Grant	1,212,649.12	1,117.50	1,490.00	4,470.00	1,212,649.12
Bulletproof Vest Partnership Grant	6,124.00				4,261.50
Click It or Ticket					1,726.44
Stormwater Regulation Program	1,726.44	4,000.00		4,000.00	
<b>Total Federal Grants</b>	<b>1,287,563.84</b>	<b>8,556.91</b>	<b>1,490.00</b>	<b>73,470.00</b>	<b>1,224,140.75</b>
<b>State Grants:</b>					
Demand Transportation Management	3,000.00	6,000.00	4,250.00	4,250.00	4,750.00
Drive Sober or Get Pulled Over		16,900.00	8,825.00	8,825.00	8,075.00
Drunk Driving Enforcement Grant	5,589.44	38,880.94	2,480.00	9,847.68	37,102.70
DWI Checkpoint	996.30	13,137.91		13,137.91	996.30
Sustainable New Jersey		2,000.00		1,731.59	268.41
Alcohol Education and Rehabilitation	2,275.86	3,072.17	2,400.00	2,400.00	2,948.03
Municipal Alliance on Alcoholism and Drug Abuse	23,439.63				23,439.63
Tactical Body Armor Replacement Grant	24,495.09	6,404.59	1,490.00	4,470.00	27,919.68
Clean Communities Program	67,469.02	80,460.13	19,710.02	109,070.06	58,569.11
Recycling Grant	34,685.38			34,685.38	
Recycling Grant	3,847.17			3,847.17	
Solid Waste Adm - Recycling		60,000.00	60,000.00	60,000.00	
Safety and Secure Communities Program		2,500.00	2,500.00	2,500.00	
Safety Incentive Program		500.00		1,256.46	
ANJEC - Open Space Stewardship	756.46			10,070.59	71,999.24
Safe Corridors - Highway Safety Grant	1,398.32	71,549.24	9,122.27	266,091.84	236,068.10
<b>Total State Grants</b>	<b>167,952.67</b>	<b>301,404.98</b>	<b>32,802.29</b>	<b>47,259.28</b>	<b>405,750.72</b>
<b>Local Grants:</b>					
County Municipal Park Development Program	203,010.00	250,000.00			
<b>Total Grants</b>	<b>\$ 1,658,526.51</b>	<b>\$ 559,961.89</b>	<b>\$ 34,292.29</b>	<b>\$ 386,821.12</b>	<b>\$ 1,865,959.57</b>
<b>Original Budget</b>	<b>\$ 60,000.00</b>	<b>\$ 499,961.89</b>		<b>\$ 365,516.88</b>	
<b>Appropriation by NJS 40A:4-87 (Chapter 159's)</b>				<b>21,304.24</b>	
<b>Disbursements</b>				<b>\$ 386,821.12</b>	
<b>Reserve for Encumbrances</b>					<b>\$ 559,961.89</b>

**TOWNSHIP OF EVESHAM**  
**FEDERAL AND STATE GRANT FUND**  
**Statement of Reserve for Federal and State Grants -- Unappropriated**  
**For the Year Ended December 31, 2014**

	Balance Dec. 31, 2013	Receipts	Realized in Budget	Balance Dec. 31, 2014
State Grants:				
DWI Checkpoint	\$ 6,541.75		\$ 6,541.75	\$ 92,460.11
Recycling Tonnage		\$ 92,460.11		771.02
Bulletproof Vest	\$ 6,541.75	771.02		\$ 93,231.13
	<u>\$ 6,541.75</u>	<u>\$ 93,231.13</u>	<u>\$ 6,541.75</u>	<u>\$ 93,231.13</u>

## \*LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance January 1, 2014	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85001-00	XXXXXXXXXX	3.00
School Tax Deferred (Not in excess of 50% of Levy - 2013 - 2014)	XXXXXXXXXX	85002-00
Levy School Year July 1, 2014 - June 30, 2015	XXXXXXXXXX	
Levy Calendar Year 2014	XXXXXXXXXX	56,538,572.00
Paid	56,538,571.00	XXXXXXXXXX
Balance December 31, 2014	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85003-00	4.00	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2014 - 2015)	-	XXXXXXXXXX
85004-00	-	XXXXXXXXXX
* Not including Type 1 school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools	56,538,575.00	56,538,575.00
# Must include unpaid requisitions		

## MUNICIPAL OPEN SPACE TAX

	Debit	Credit
Balance January 1, 2014	XXXXXXXXXX	85045-00
2014 Levy	XXXXXXXXXX	85105-00
Added and Omitted Levy	XXXXXXXXXX	6,799.10
Interest Earned	XXXXXXXXXX	
Expenditures	1,565,736.94	XXXXXXXXXX
Balance December 31, 2014	-	XXXXXXXXXX
85046-00	-	1,565,736.94



## REGIONAL HIGH SCHOOL TAX

(Provide a separate statement for each Regional District involved)

	Debit	Credit
Balance January 1, 2014	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	XXXXXXXXXX	85031-00
School Tax Deferred (Not in excess of 50% of Levy - 2013 - 2014)	XXXXXXXXXX	85032-00
Levy School Year July 1, 2014 - June 30, 2015	XXXXXXXXXX	
Levy Calendar Year 2014	XXXXXXXXXX	
Paid		XXXXXXXXXX
Balance December 31, 2014	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	-	85033-00
School Tax Deferred (Not in excess of 50% of Levy - 2014 - 2015)	-	85034-00
	-	XXXXXXXXXX
	-	-

# Must include unpaid requisitions

## REGIONAL HIGH SCHOOL TAX

	Debit	Credit
Balance January 1, 2014	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	XXXXXXXXXX	85041-00
School Tax Deferred (Not in excess of 50% of Levy - 2013 - 2014)	XXXXXXXXXX	85042-00
Levy School Year July 1, 2014 - June 30, 2015	XXXXXXXXXX	
Levy Calendar Year 2014	XXXXXXXXXX	
Paid	32,025,261.45	XXXXXXXXXX
Balance December 31, 2014	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	189,799.33	85043-00
School Tax Deferred (Not in excess of 50% of Levy - 2014 - 2015)	15,917,794.50	85044-00
	48,132,855.28	XXXXXXXXXX
	48,132,855.28	-

# Must include unpaid requisitions

## COUNTY TAXES PAYABLE

	Debit	Credit
Balance January 1, 2014	XXXXXXXXXX	XXXXXXXXXX
County Taxes	XXXXXXXXXX	
80003-01	XXXXXXXXXX	
Due County for Added and Omitted Taxes	XXXXXXXXXX	34,550.30
2014 Levy	XXXXXXXXXX	
General County	XXXXXXXXXX	
80003-03	XXXXXXXXXX	16,777,262.54
County Library	XXXXXXXXXX	
80003-04	XXXXXXXXXX	1,540,734.63
County Health	XXXXXXXXXX	
County Open Space Preservation	XXXXXXXXXX	
80003-05	XXXXXXXXXX	83,448.66
Due County for Added and Omitted Taxes	XXXXXXXXXX	83,448.66
Paid	XXXXXXXXXX	19,095,607.64
Balance December 31, 2014	XXXXXXXXXX	XXXXXXXXXX
County Taxes	-	XXXXXXXXXX
Due County for Added and Omitted Taxes	83,448.66	XXXXXXXXXX
	19,179,056.30	19,179,056.30

## SPECIAL DISTRICT TAXES

	Debit	Credit
Balance January 1, 2014	XXXXXXXXXX	XXXXXXXXXX
2014 Levy: (List Each Type of District Tax Separately - see Footnote)	XXXXXXXXXX	XXXXXXXXXX
Fire -	81108-00	7,114,035.01
Sewer -	81111-00	
Water -	81112-00	
Garbage -	81109-00	
Open Space -	81105-00	
	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
Total 2014 Levy	XXXXXXXXXX	7,114,035.01
Paid	80003-08	7,114,035.01
Balance December 31, 2014	-	7,114,035.01

Footnote: Please state the number of districts in each instance

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

**RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID**

		80004-05	XXXXXXXXXX	Balance January 1, 2014
		80004-06	XXXXXXXXXX	State Library Aid Received in 2014
		80004-13	XXXXXXXXXX	Expended
		80004-14	-	Balance December 31, 2014
			-	

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

	1,525.79	80004-03	XXXXXXXXXX	Balance January 1, 2014
		80004-04	XXXXXXXXXX	State Library Aid Received in 2014
		80004-11	XXXXXXXXXX	Expended
	1,525.79	80004-12	714.03	Balance December 31, 2014

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

		80004-01	XXXXXXXXXX	Balance January 1, 2014
		80004-02	XXXXXXXXXX	State Library Aid Received in 2014
		80004-09	XXXXXXXXXX	Expended
		80004-10	-	Balance December 31, 2014
			-	

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

	Debit	Credit
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# STATEMENT OF GENERAL BUDGET REVENUES 2014

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated	2,610,000.00	2,610,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government	80102-		-
Miscellaneous Revenue Anticipated:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Adopted Budget	7,944,453.56	8,269,130.23	324,676.67
Added by N.J.S. 40A:4-87: (List on 17a)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	499,961.89	499,961.89	-
Total Miscellaneous Revenue Anticipated	8,444,415.45	8,769,092.12	324,676.67
Receipts from Delinquent Taxes	80104-	1,265,000.00	122,305.11
Amount to be Raised by Taxation:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(a) Local Tax for Municipal Purposes	80105-	21,830,671.70	XXXXXXXXXX
(b) Addition to Local District School Tax	80106-		XXXXXXXXXX
Total Amount to be Raised by Taxation	80107-	21,830,671.70	791,571.71
		34,150,087.15	1,238,553.49

## ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	80108-00	137,362,861.80
Amount to be Raised by Taxation	XXXXXXXXXX	XXXXXXXXXX
Local District School Tax	80109-00	56,538,572.00
Regional School Tax	80119-00	-
Regional High School Tax	80110-00	32,214,934.00
County Taxes	80111-00	19,061,057.34
Due County for Added and Omitted Taxes	80112-00	83,448.66
Special District Taxes	80113-00	7,114,035.01
Municipal Open Space Tax	80120-00	1,565,736.94
Reserve for Uncollected Taxes	80114-00	XXXXXXXXXX
Deficit in Required Collection of Current Taxes (or)	80115-00	XXXXXXXXXX
Balance for Support of Municipal Budget (or)	80116-00	22,622,243.41
*Excess Non-Budget Revenue (see footnote)	80117-00	XXXXXXXXXX
*Deficit Non-Budget Revenue (see footnote)	80118-00	XXXXXXXXXX
		139,200,027.36
		139,200,027.36

\* 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.