

ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2014 (UNAUDITED)

POPULATION LAST CENSUS 42,275
NET VALUATION TAXABLE 2014 5,196,459,478
MUNICODE 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**

	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

Title

Email

Robert P. Nehila, Jr.

Registered Municipal Accountant

Rnehila@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, Thomas Shanahan, am the Chief Financial Officer, License # N-0700, of the Evesham Township, 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, 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

Address

Phone Number

Fax Number

Email

Chief Financial Officer

984 Tuckerton Rdoad, Marlton, New Jersey 08053

(856) 985-4338

(856) 983-5011

shanahant@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 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.

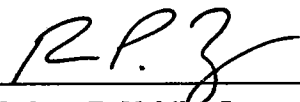
Because the agreed-upon procedures do not constitute an examination of accounts made in accordance with generally accepted auditing standards, I do not express an opinion on any of the post-closing trial balances, related statements and analyses. In connection with the agreed-upon procedures, ~~(except for circumstances as set forth below, no matters)~~ or (no matters) ~~{eliminate one}~~ 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/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 24th 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 compiled with the regulations governing revenues generated by uniform construction code fees and expenditures for construction code operations for fiscal year 2014 as required under N.J.A.C. 5:23-4.17.

Printed Name:

Vincent W. Miller

Signature:



Certificate #:

003425

Date:

1/30/15

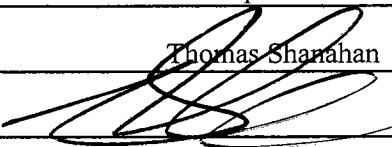
MUNICIPAL BUDGET LOCAL EXAMINATION QUALIFICATION CERTIFICATION
BY
CHIEF FINANCIAL OFFICER

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%**
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 for local examination of its Budget in accordance with N.J.A.C. 5:30-7.5.

Municipality: _____
Chief Financial Officer: _____
Signature: _____
Certificate #: _____
Date: _____

21-6000556

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

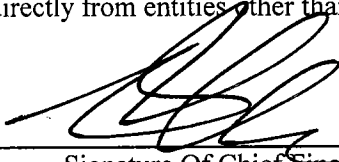
	(1)	(2)	(3)
	Federal Programs Expended (administered by the State)	State Programs Expended	Other Federal Programs Expended
TOTAL \$	<u>73,470.00</u>	<u>\$ 266,091.84</u>	<u>\$</u>

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

1-30-15
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 _____ 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 _____

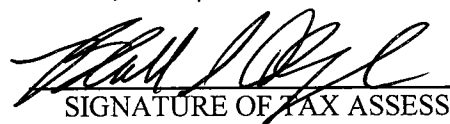
(This must be signed by the Chief Financial Officer, Comptroller, Auditor or Registered Municipal Accountant.)

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

Title of Account	Debit	Credit
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 Subtotaled and Subtotal Must be Marked With "C" - Taxes Receivable Must Be Subtotaled

Title of Account	Debit	Credit
Totals from Sheet 3	28,553,577.76	-
Cash Liabilities:		
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
Sub-total Cash Liabilities C		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
Total	28,553,577.76	28,553,577.76

(Do not crowd - add additional sheets)

Accounts #1 and #2*
AS AT DECEMBER 31, 2014

(Do not crowd - add additional sheets)

Township of Evesham, Muni Code: 0313

POST CLOSING TRIAL BALANCE - FEDERAL AND STATE GRANTS

AS AT DECEMBER 31, 2014

Title of Account	Debit	Credit
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
Total	1,980,494.94	1,980,494.94

(Do not crowd - add additional sheets)

**POST CLOSING
TRIAL BALANCE - TRUST FUNDS**

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

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	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)

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

(Do not crowd - add additional sheets)

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

(Do not crowd - add additional sheets)

AS AT DECEMBER 31, 2014

(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

	Balance Dec. 31, 2013	Increased by			Decreased by	Balance Dec. 31, 2014
		Interest Earnings	Other Receipts	Budget Appropriation	Disbursements	
Collector:						
Reserve For:						
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
Ardsley 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
Debit Card Receipts			15,948.15		15,846.81	101.34
Deposit for Performance Bonds	226,909.81	22.70				226,932.51
Deposit for Zoning	205,630.23		179,087.68		228,606.16	156,111.75
Deposits for Plot Plan	370,805.17		332,591.41		346,199.69	357,196.89
Electronic Receipt Fees	2,759.38		10,663.01		8,087.43	5,334.96
Employee Health Benefit Self Insurance Program	729,831.93		2,759,104.91		2,988,282.79	500,654.05
Federal Trade Equitable Sharing	23,829.34	59.69			13,028.65	10,860.38
Field Signage			11,600.00		4,911.00	6,689.00
Flexible Savings	34,971.15		44,255.22		49,344.15	29,882.22
Golf Course Deposits	17,698.45	2.85				17,701.30
Golf Course Performance Bond	40,000.00					40,000.00
Growth Share AH3	56,471.69	224.13				56,695.82
Historic Preservation	3,850.07					3,850.07
Miscellaneous Deposits	156,895.26		9,033.85		6,320.00	159,609.11
Municipal Court DWI Funds	412.66					412.66
Net Payroll			10,573,283.43		10,573,283.43	
New Jersey Unemployment Compensation Insurance	172,533.75	680.63		60,000.00	16,210.09	217,004.29
Payroll Deductions Payable	347,978.57		11,455,885.09		11,437,153.39	366,710.27
POAA	350.00		32.00			382.00
Police Outside Employment Trust (POET)	89,740.20		186,746.10		196,362.83	80,123.47
Public Defender	60,707.30	239.92	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					500.00
Recreation Donations	4,111.87		550.00		5.00	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
Resale of Diesel Fuel			218,727.28		218,727.28	
Sanitary Landfill Closure Escrow	67,861.50	30.92				67,892.42
Security Deposits	4,970.00		17,716.21		13,275.00	9,411.21
Sharp's Run	301,878.97	715.09	5,327.87			307,921.93
Special Law Enforcement	9,960.67	33.50	19,728.48		10,840.00	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
Traffic Improvements - Rt. 70 & Troth Road, Evesboro	19,000.00					19,000.00
Traffic Signal - Brick & Evans Road/Sagamore	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		6,750.00		31,270.00	88,457.00
Veterans Memorial Trust Fund	581.09	1.90	500.00		330.00	752.99
9-11 Memorial Donations			3,499.00			3,499.00
	6,166,573.60	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	XXXXXX
								-
								-
								-
								-
								-
								-
Assessment Bond Anticipation Note Issues:	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
								-
								-
								-
								-
								-
Other Liabilities								-
Trust Surplus								-
Less Assets "Unfinanced"	XXXXXX	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
Total	50,945,944.10	50,945,944.10

(Do not crowd - add additional sheets)

CASH RECONCILIATION DECEMBER 31, 2014

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
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 Utility Operating				-
Water - Capital Utility Capital				-
Golf Utility Operating	18,443.29	262,171.16		280,614.45
Golf 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
Golf 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: R.P.3

Title: Registered Municipal Accountant

CASH RECONCILIATION DECEMBER 31, 2014(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.

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
Federal Grants:				
Community Oriented Policing Services ("COPS") In Shops		\$ 3,439.41	\$ 3,439.41	
New Jersey Transportation Trust Fund Grant	\$ 440,736.64			\$ 440,736.64
Community Development Block Grant	65,000.00		65,000.00	
Bulletproof Vest Partnership Grant	1,463.98	1,117.50	2,581.48	
Click it or Ticket		4,000.00	4,000.00	
Total Federal Grants	507,200.62	8,556.91	75,020.89	440,736.64
State Grants:				
Drunk Driving Enforcement Grant		38,880.94	38,880.94	
DWI Checkpoint		13,137.91	13,137.91	
Drive Sober or Get Pulled Over		16,900.00	7,500.00	9,400.00
Demand Transportation Management		6,000.00		6,000.00
Sustainable New Jersey		2,000.00	2,000.00	
Alcohol Education and Rehabilitation		3,072.17	3,072.17	
Safe and Secure Communities Program		60,000.00	60,000.00	
Clean Communities		80,460.13	80,460.13	
Recycling Grant	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	
Safety Incentive Award		2,500.00	2,500.00	
Total State Grants	74,152.64	301,404.98	278,763.12	96,794.50
Local Grants:				
County Municipal Park Development Program	187,500.00	250,000.00		437,500.00
Total Grants	\$ 768,853.26	\$ 559,961.89	\$ 353,784.01	\$ 975,031.14
Original Budget		\$ 60,000.00		
Appropriation by NJS 40A:4-87 (Chapter 159's)		499,961.89		
Trasferred from Unappropriated Grants			6,541.75	
Receipts			\$ 347,242.26	
		\$ 559,961.89	\$ 353,784.01	

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
Federal Grants:					
Community Oriented Policing Services ("COPS") In Shops		\$ 3,439.41			\$ 3,439.41
Community Development Block Grant	\$ 67,064.28			\$ 65,000.00	2,064.28
New Jersey Transportation Trust Fund Grant	1,212,649.12				1,212,649.12
Bulletproof Vest Partnership Grant	6,124.00	1,117.50	\$ 1,490.00	4,470.00	4,261.50
Click it or Ticket		4,000.00		4,000.00	
Stormwater Regulation Program	1,726.44				1,726.44
Total Federal Grants	1,287,563.84	8,556.91	1,490.00	73,470.00	1,224,140.75
State Grants:					
Demand Transportation Management	3,000.00	6,000.00		4,250.00	4,750.00
Drive Sober or Get Pulled Over		16,900.00		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	2,948.03
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	
Solid Waste Adm - Recycling	3,847.17			3,847.17	
Safe and Secure Communities Program		60,000.00		60,000.00	
Safety Incentive Program		2,500.00		2,500.00	
ANJEC - Open Space Stewardship	756.46	500.00		1,256.46	
Safe Corridors - Highway Safety Grant	1,398.32	71,549.24	9,122.27	10,070.59	71,999.24
Total State Grants	167,952.67	301,404.98	32,802.29	266,091.84	236,068.10
Local Grants:					
County Municipal Park Development Program	203,010.00	250,000.00		47,259.28	405,750.72
Total Grants	\$ 1,658,526.51	\$ 559,961.89	\$ 34,292.29	\$ 386,821.12	\$ 1,865,959.57
Original Budget		\$ 60,000.00			
Appropriation by NJS 40A:4-87 (Chapter 159's)		499,961.89			
Disbursements				\$ 365,516.88	
Reserve for Encumbrances				21,304.24	
		\$ 559,961.89		\$ 386,821.12	

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

	<u>Balance</u> <u>Dec. 31, 2013</u>	<u>Receipts</u>	<u>Realized in</u> <u>Budget</u>	<u>Balance</u> <u>Dec. 31, 2014</u>
State Grants:				
DWI Checkpoint	\$ 6,541.75		\$ 6,541.75	
Recycling Tonnage		\$ 92,460.11		\$ 92,460.11
Bulletproof Vest		771.02		771.02
	<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		XXXXXXXXX	XXXXXXXXX
School Tax Payable #	85001-00	XXXXXXXXX	3.00
School Tax Deferred (Not in excess of 50% of Levy - 2013 - 2014)	85002-00	XXXXXXXXX	
Levy School Year July 1, 2014 - June 30, 2015		XXXXXXXXX	
Levy Calendar Year 2014		XXXXXXXXX	56,538,572.00
Paid		56,538,571.00	XXXXXXXXX
Balance December 31, 2014		XXXXXXXXX	XXXXXXXXX
School Tax Payable #	85003-00	4.00	XXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2014 - 2015)	85004-00	-	XXXXXXXXX
* 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	85045-00	XXXXXXXXX	
2014 Levy	85105-00	XXXXXXXXX	1,558,937.84
Added and Omitted Levy		XXXXXXXXX	6,799.10
Interest Earned		XXXXXXXXX	
Expenditures		1,565,736.94	XXXXXXXXX
Balance December 31, 2014	85046-00	-	XXXXXXXXX
		1,565,736.94	1,565,736.94

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

	Debit	Credit
Balance January 1, 2014	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85031-00	XXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2013 - 2014) 85032-00	XXXXXXXXXX	
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	-	XXXXXXXXXX
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 # 85041-00	XXXXXXXXXX	126.78
School Tax Deferred (Not in excess of 50% of Levy - 2013 - 2014) 85042-00	XXXXXXXXXX	15,917,794.50
Levy School Year July 1, 2014 - June 30, 2015	XXXXXXXXXX	32,214,934.00
Levy Calendar Year 2014	XXXXXXXXXX	
Paid	32,025,261.45	XXXXXXXXXX
Balance December 31, 2014	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85043-00	189,799.33	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2014 - 2015) 85044-00	15,917,794.50	XXXXXXXXXX
# Must include unpaid requisitions	48,132,855.28	48,132,855.28

COUNTY TAXES PAYABLE

		Debit	Credit
Balance January 1, 2014		XXXXXXXXXX	XXXXXXXXXX
County Taxes	80003-01	XXXXXXXXXX	
Due County for Added and Omitted Taxes	80003-02	XXXXXXXXXX	34,550.30
2014 Levy		XXXXXXXXXX	XXXXXXXXXX
General County	80003-03	XXXXXXXXXX	16,777,262.54
County Library	80003-04	XXXXXXXXXX	1,540,734.63
County Health		XXXXXXXXXX	
County Open Space Preservation		XXXXXXXXXX	743,060.17
Due County for Added and Omitted Taxes	80003-05	XXXXXXXXXX	83,448.66
Paid		19,095,607.64	XXXXXXXXXX
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	
2014 Levy: (List Each Type of District Tax Separately - see Footnote)			XXXXXXXXXX	XXXXXXXXXX
Fire -	81108-00	7,114,035.01	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 2014 Levy	80003-07		XXXXXXXXXX	7,114,035.01
Paid	80003-08		7,114,035.01	XXXXXXXXXX
Balance December 31, 2014	80003-09		-	
			7,114,035.01	7,114,035.01

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

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

Balance January 1, 2014	80004-03	XXXXXXXX	1,525.79
State Library Aid Received in 2014	80004-04	XXXXXXXX	
Expended	80004-11	811.76	XXXXXXXX
Balance December 31, 2014	80004-12	714.03	
		1,525.79	1,525.79

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

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

RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

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

STATEMENT OF GENERAL BUDGET REVENUES 2014

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated 80101-	2,610,000.00	2,610,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-			-
Miscellaneous Revenue Anticipated:	XXXXXXXX	XXXXXXXX	XXXXXXXX
Adopted Budget	7,944,453.56	8,269,130.23	324,676.67
Added by N.J.S. 40A:4-87: (List on 17a)	XXXXXXXX	XXXXXXXX	XXXXXXXX
	499,961.89	499,961.89	-
			-
Total Miscellaneous Revenue Anticipated 80103-	8,444,415.45	8,769,092.12	324,676.67
Receipts from Delinquent Taxes 80104-	1,265,000.00	1,387,305.11	122,305.11
			-
Amount to be Raised by Taxation:	XXXXXXXX	XXXXXXXX	XXXXXXXX
(a) Local Tax for Municipal Purposes 80105-	21,830,671.70	XXXXXXXX	XXXXXXXX
(b) Addition to Local District School Tax 80106-		XXXXXXXX	XXXXXXXX
Total Amount to be Raised by Taxation 80107-	21,830,671.70	22,622,243.41	791,571.71
	34,150,087.15	35,388,640.64	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	XXXXXXXX	137,362,861.80
Amount to be Raised by Taxation	XXXXXXXX	XXXXXXXX
Local District School Tax 80109-00	56,538,572.00	XXXXXXXX
Regional School Tax 80119-00	-	XXXXXXXX
Regional High School Tax 80110-00	32,214,934.00	XXXXXXXX
County Taxes 80111-00	19,061,057.34	XXXXXXXX
Due County for Added and Omitted Taxes 80112-00	83,448.66	XXXXXXXX
Special District Taxes 80113-00	7,114,035.01	XXXXXXXX
Municipal Open Space Tax 80120-00	1,565,736.94	XXXXXXXX
Reserve for Uncollected Taxes 80114-00	XXXXXXXX	1,837,165.56
Deficit in Required Collection of Current Taxes (or) 80115-00	XXXXXXXX	
Balance for Support of Municipal Budget (or) 80116-00	22,622,243.41	XXXXXXXX
*Excess Non-Budget Revenue (see footnote) 80117-00		XXXXXXXX
*Deficit Non-Budget Revenue (see footnote) 80118-00	XXXXXXXX	
	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.

(Continued)

MISCELLANEOUS REVENUES ANTICIPATED: ADDED BY N.J.S. 40A:4-87

Source	Budget	Realized	Excess or Deficit
Community Oriented Policing Services ("COPS") In Shops	3,439.41	3,439.41	-
Bulletproof Vest Partnership Grant	1,117.50	1,117.50	-
Click it or Ticket	4,000.00	4,000.00	-
Drunk Driving Enforcement Grant	38,880.94	38,880.94	-
DWI Checkpoint	13,137.91	13,137.91	-
Drive Sober or Get Pulled Over	16,900.00	16,900.00	-
Demand Transportation Management	6,000.00	6,000.00	-
Sustainable New Jersey	2,000.00	2,000.00	-
Alcohol Education and Rehabilitation	3,072.17	3,072.17	-
Clean Communities	80,460.13	80,460.13	-
Tactical Body Armor Replacement Grant	6,404.59	6,404.59	-
Safe Corridors - Highway Safety Grant	71,549.24	71,549.24	-
ANJEC - Open Space Stewardship	500.00	500.00	-
Safety Incentive Award	2,500.00	2,500.00	-
County Municipal Park Development Program	250,000.00	250,000.00	-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
Total (Sheet 17)	499,961.89	499,961.89	-

I hereby certify that the above list of Chapter 150 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 2014

2014 Budget as Adopted	80012-01	33,650,125.26
2014 Budget - Added by N.J.S. 40A:4-87	80012-02	499,961.89
Appropriated for 2014 (Budget Statement Item 9)	80012-03	34,150,087.15
Appropriated for 2014 Emergency Appropriation (Budget Statement Item 9)	80012-04	
Total General Appropriations (Budget Statement Item 9)	80012-05	34,150,087.15
Add: Overexpenditures (see footnote)	80012-06	
Total Appropriations and Overexpenditures	80012-07	34,150,087.15
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	30,088,061.17
Paid or Charged - Reserve for Uncollected Taxes	80012-09	1,837,165.56
Reserved	80012-10	2,219,860.52
Total Expenditures	80012-11	34,145,087.25
Unexpended Balances Canceled (see footnote)	80012-12	4,999.90

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)

2014 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 2014 OPERATION

CURRENT FUND

		Debit	Credit
Excess of Anticipated Revenues:		XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated	80013-01	XXXXXXXXXX	324,676.67
Delinquent Tax Collections	80013-02	XXXXXXXXXX	122,305.11
		XXXXXXXXXX	
Required Collection of Current Taxes	80013-03	XXXXXXXXXX	791,571.69
Unexpended Balances of 2014 Budget Appropriations	80013-04	XXXXXXXXXX	4,999.90
Miscellaneous Revenue Not Anticipated	81113-	XXXXXXXXXX	2,364,246.67
Miscellaneous Revenue Not Anticipated:			
Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	XXXXXXXXXX	-
Payments in Lieu of Taxes on Real Property	81120-	XXXXXXXXXX	
Sale of Municipal Assets		XXXXXXXXXX	
Unexpended Balances of 2013 Appropriation Reserves	80013-05	XXXXXXXXXX	1,947,335.28
Prior Years Interfunds Returned in 2014	80013-06	XXXXXXXXXX	550.00
Cancellation of Tax Overpayments		XXXXXXXXXX	11,956.92
		XXXXXXXXXX	
		XXXXXXXXXX	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)		XXXXXXXXXX	XXXXXXXXXX
Balance January 1, 2014	80013-07	15,917,794.50	XXXXXXXXXX
Balance December 31, 2014	80013-08	XXXXXXXXXX	15,917,794.50
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 2014	80013-12	19,125.13	XXXXXXXXXX
Prior Year Veterans' and Senior Citizens' Deductions Disallowed		13,652.76	XXXXXXXXXX
Refund of Prior Year Revenue		70,006.51	XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	XXXXXXXXXX	
Surplus Balance - To Surplus (Sheet 21)	80013-14	5,464,857.84	XXXXXXXXXX
		21,485,436.74	21,485,436.74

SCHEDULE OF MISCELLANEOUS REVENUES **NOT ANTICIPATED**

Source	Amount Realized
Sale of Surplus Property	\$1,000.00
Coping Fees	40.17
Street Opening Permits	8,450.00
Payments in Lieu of Taxes	104,129.15
Vending Machine Income	3,551.42
Refunds and Reimbursements	20,445.30
Cancelled Checks	466.00
Tax Search Fees	1,250.00
In-house Engineering services	1,250.00
Online Police Reports	1,353.00
Shared Services - Medford Lakes	24,480.00
Administration Fees	17,545.06
Bulk Trash Pick ups	11,585.00
Sale of Trash Cans	4,800.00
JIF Dividend	25,235.30
Miscellaneous	138,828.77
Proceeds from the Sale of Land	1,999,837.50
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	2,364,246.67

SURPLUS - CURRENT FUND
YEAR 2014

		Debit	Credit
1. Balance January 1, 2014	80014-01	XXXXXXXXXX	3,216,542.74
2.		XXXXXXXXXX	
3. Excess Resulting from 2014 Operations	80014-02	XXXXXXXXXX	5,464,857.86
4. Amount Appropriated in the 2014 Budget - Cash	80014-03	2,610,000.00	XXXXXXXXXX
5. Amount Appropriated in the 2014 Budget - with Prior Written Consent of Director of Local Government Services	80014-04	-	XXXXXXXXXX
6.			XXXXXXXXXX
7. Balance December 31, 2014	80014-05	6,071,400.60	XXXXXXXXXX
		8,681,400.60	8,681,400.60

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

Cash	80014-06	10,074,433.64
Investments	80014-07	-
Sub Total		10,074,433.64
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08	4,003,033.04
Cash Surplus	80014-09	6,071,400.60
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	
Deferred Charges #	80014-12	-
Cash Deficit #	80014-13	
Total Other Assets	80014-14	-
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS WOULD ALSO BE PLEDGED TO CASH LIABILITIES.	80014-15	6,071,400.60

MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2015 BUDGET.
(1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

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

(FOR MUNICIPALITIES ONLY)
CURRENT TAXES - 2014 LEVY

1. Amount of Levy as per Duplicate (Analysis) #	82101-00	_____
or		
(Abstract of Ratables)	82113-00	<u>131,204,172.88</u>
2. Amount of Levy Special District Taxes	82102-00	<u>7,114,035.01</u>
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et. seq.	82103-00	_____
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et. seq.	82104-00	<u>642,987.76</u>
5a. Subtotal 2014 Levy		<u>138,961,195.65</u>
5b. Reductions due to tax appeals **		_____
5c. Total 2014 Tax Levy	82106-00	<u>138,961,195.65</u>
6 Transferred to Tax Title Liens	82107-00	<u>28,124.83</u>
7. Transferred to Foreclosed Property	82108-00	_____
8. Remitted, Abated or Canceled	82109-00	<u>197,505.72</u>
9. Discount Allowed	82110-00	_____
10. Collected in Cash: In 2013	82121-00	<u>643,791.90</u>
In 2014 *	82122-00	<u>136,379,077.38</u>
R.E.A.P. Revenue	82124-00	_____
State's Share of 2014 Senior Citizens and Veterans Deductions Allowed	82123-00	<u>339,992.52</u>
Total to Line 14	82111-00	<u>137,362,861.80</u>
11. Total Credits		<u>137,588,492.35</u>
12. Amount Outstanding December 31, 2014	83120-00	<u>1,372,703.30</u>
13. Percentage of Cash Collections to Total 2014 Levy, (Item 10 divided by Item 5c) is <u>98.85%</u>	82112-00	_____

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

14. Calculation of Current Taxes Realized in Cash:

Total of Line 10	<u>137,362,861.80</u>
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	<u>-</u>
To Current Taxes Realized in Cash (Sheet 17)	<u>137,362,861.80</u>

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

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

* Include overpayments applied as part of 2014 collections.

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

ACCELERATED TAX SALE / TAX LEVY SALE - CHAPTER 99

To Calculate Underlying Tax Collection Rate for 2014

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 2014 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 2014 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, 2014	XXXXXXXX	XXXXXXXX
Due From State of New Jersey		XXXXXXXX
Due To State of New Jersey	XXXXXXXX	39,260.67
2. Sr. Citizens Deductions Per Tax Billings	54,750.00	XXXXXXXX
3. Veterans Deductions Per Tax Billings	279,250.00	XXXXXXXX
4. Sr. Citizens Deductions Allowed By Tax Collector	8,500.00	XXXXXXXX
5.		
6.		
7. Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXXX	2,507.48
8. Sr. Citizens Deductions Disallowed By Tax Collector 2013 Taxes	XXXXXXXX	13,652.76
9. Received in Cash from State	XXXXXXXX	327,660.39
10.		
11.		
12. Balance December 31, 2014	XXXXXXXX	XXXXXXXX
Due From State of New Jersey	XXXXXXXX	
Due To State of New Jersey	40,581.30	XXXXXXXX
	383,081.30	383,081.30


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

Line 2	<u>54,750.00</u>
Line 3	<u>279,250.00</u>
Line 4	<u>8,500.00</u>
Sub-Total	<u>342,500.00</u>
Less: Line 7	<u>2,507.48</u>
To Item 10, Sheet 22	<u><u>339,992.52</u></u>

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

		Debit	Credit
Balance January 1, 2014		XXXXXXXX	-
Taxes Pending Appeals		XXXXXXXX	XXXXXXXX
Interest Earned on Taxes Pending Appeals		XXXXXXXX	XXXXXXXX
Contested Amount of 2014 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, 2014		-	XXXXXXXX
Taxes Pending Appeals*	-	XXXXXXXX	XXXXXXXX
Interest Earned on Taxes Pending Appeals	-	XXXXXXXX	XXXXXXXX
		-	-

* Includes State Tax Court and County Board of Taxation
Appeals Not Adjusted by December 31, 2014


Signature of Tax Collector
I-0687 1-30-15
License # Date

COMPUTATION OF APPROPRIATION: RESERVE FOR UNCOLLECTED TAXES AND AMOUNT TO BE RAISED BY TAXATION IN 2015 MUNICIPAL BUDGET

		YEAR 2015	YEAR 2014
1. Total General Appropriations for 2015 Municipal Budget Statement Item 8 (L) (Exclusive of Reserve for Uncollected Taxes 80015-			XXXXXXXXXX
2. Local District School Tax - Actual 80016-			56,538,572.00
Estimate** 80017-			XXXXXXXXXX
3. Regional School District Tax - Actual 80025-			-
Estimate* 80026-			XXXXXXXXXX
4. Regional High School Tax - Actual 80018-			32,214,934.00
School Budget Estimate* 80019-			XXXXXXXXXX
5. County Tax Actual 80020-			19,061,057.34
Estimate* 80021-			XXXXXXXXXX
6. Special District Taxes Actual 80022-			7,114,035.01
Estimate* 80023-			XXXXXXXXXX
7. Municipal Open Space Tax Actual 80027-			1,565,736.94
Estimate* 80028-			XXXXXXXXXX
8. Total General Appropriations & Other Taxes 80024-01		-	
9. Less: Total Anticipated Revenues from 2015 in Municipal Budget (Item 5) 80024-02			
10. Cash Required from 2015 Taxes to Support Local Municipal Budget and Other Taxes 80024-03		-	
11. Amount of item 10 Divided by [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			
<u>Analysis of Item 11:</u>			
Local District School Tax (Amount Shown on Line 2 Above)	-		
Regional School District Tax (Amount Shown on Line 3 Above)	-		
Regional High School Tax (Amount Shown on Line 4 Above)	-		
County Tax (Amount Shown on Line 5 Above)	-		
Special District Tax (Amount Shown on Line 6 Above)	-		
Municipal Open Space Tax (Amount Shown on Line 7 Above)	-		
Tax in Local Municipal Budget			
Total Amount (see Line 11)			
12. Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8 (M) (Item 11, Less Item 10) 80024-06			
Computation of "Tax in Local Municipal Budget"			
Item 1 - Total General Appropriations	-		
Item 12 - Appropriation: Reserve for Uncollected Taxes			
Sub-Total			
Less: Item 9 - Total Anticipated Revenues	-		
Amount to be Raised by Taxation in Municipal Budget 80024-07			

* Must not be stated in an amount less than "actual" Tax of year 2014.

** 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, 2015 (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 _____ %
[(2015 Estimated Total Levy - 2014 Total Levy)/2014 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)

2015 Reserve for Uncollected Taxes Appropriation Calculation (Actual)

- | | |
|--|----------|
| 1. Subtotal General Appropriations (item 8(L) budget sheet 29) | \$ _____ |
| 2. Taxes not Included in the budget (AFS 25, items 2 thru 7) | \$ _____ |
| Total | \$ _____ |
| 3. Less: Anticipated Revenues (item 5, budget sheet 11) | \$ _____ |
| 4. Cash Required | \$ _____ |
| 5. Total Required at _____ % (items 4+6) | \$ _____ |
| 6. Reserve for Uncollected Taxes (item E above) | \$ _____ |

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

			Debit	Credit
1.	Balance January 1, 2014		1,795,172.77	XXXXXXXXXX
	A. Taxes	83102-00 1,487,754.68	XXXXXXXXXX	XXXXXXXXXX
	B. Tax Title Liens	83103-00 307,418.09	XXXXXXXXXX	XXXXXXXXXX
2.	Canceled:		XXXXXXXXXX	XXXXXXXXXX
	A. Taxes	83105-00	XXXXXXXXXX	384,749.05
	B. Tax Title Liens	83106-00	XXXXXXXXXX	366.02
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	305,145.97	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	1,300.95
	B. Tax Title Liens - Transfers from Taxes	83107-00	1,300.95	XXXXXXXXXX
7.	Balance Before Cash Payments		XXXXXXXXXX	1,715,203.67
8.	Totals		2,101,619.69	2,101,619.69
9.	Balance Brought Down		1,715,203.67	XXXXXXXXXX
10.	Collected:		XXXXXXXXXX	1,387,305.11
	A. Taxes	83116-00 1,387,305.11	XXXXXXXXXX	XXXXXXXXXX
	B. Tax Title Liens	83117-00	XXXXXXXXXX	XXXXXXXXXX
11.	Interest and Costs - 2014 Tax Sale	83118-00		XXXXXXXXXX
12.	2014 Taxes Transferred to Liens	83119-00	28,124.83	XXXXXXXXXX
13.	2014 Taxes	83123-00	1,372,703.30	XXXXXXXXXX
14.	Balance December 31, 2014		XXXXXXXXXX	1,728,726.69
	A. Taxes	83121-00 1,392,248.84	XXXXXXXXXX	XXXXXXXXXX
	B. Tax Title Liens	83122-00 336,477.85	XXXXXXXXXX	XXXXXXXXXX
15.	Totals		3,116,031.80	3,116,031.80

16. Percentage of Cash Collections to Adjusted Amount Outstanding
(Item No. 10 divided by Item No. 9) is 80.88%
17. Item No. 14 multiplied by percentage shown above is 1,398,242.91 and represents the
maximum amount that may be anticipated in 2015. 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, 2014	84101-00	690,707.00	XXXXXXXXXX
2. Foreclosed or Deeded in 2014		XXXXXXXXXX	XXXXXXXXXX
3. Tax Title Liens	84103-00		XXXXXXXXXX
4. Taxes Receivable	84104-00		XXXXXXXXXX
5A.	84102-00		XXXXXXXXXX
5B.	84105-00	XXXXXXXXXX	
6. Adjustment to Assessed Valuation	84106-00		XXXXXXXXXX
7. Adjustment to Assessed Valuation	84107-00	XXXXXXXXXX	
8. Sales		XXXXXXXXXX	XXXXXXXXXX
9. Cash *	84109-00	XXXXXXXXXX	
10. Contract	84110-00	XXXXXXXXXX	
11. Mortgage	84111-00	XXXXXXXXXX	
12. Loss on Sales	84112-00	XXXXXXXXXX	
13. Gain on Sales	84113-00		XXXXXXXXXX
14. Balance December 31, 2014	84114-00	XXXXXXXXXX	690,707.00
		690,707.00	690,707.00

CONTRACT SALES

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

MORTGAGE SALES

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

Analysis of Sale of Property: \$ -
* Total Cash Collected in 2014 (84125-00)

Realized in 2014 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>	<u>Amount Dec. 31, 2013 per Audit Report</u>	<u>Amount in 2014 Budget</u>	<u>Amount Resulting from 2014</u>	<u>Balance as at Dec. 31, 2014</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>	<u>Appropriated for in Budget of Year 2015</u>
1. _____	_____	_____	\$ _____	_____
2. _____	_____	_____	\$ _____	_____
3. _____	_____	_____	\$ _____	_____
4. _____	_____	_____	\$ _____	_____

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, 2013	REDUCED IN 2014		Balance Dec. 31, 2014
					By 2014 Budget	Canceled by Resolution	
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
Totals		-	-	-	-	-	-

It is hereby certified that all outstanding "Special Emergency" appropriations have been adopted by the governing body in full compliance with N.J.S.A. 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, 2014" must be entered here and then raised in the 2015 budget.

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

		Debit	Credit	2015 Debt Service
Outstanding January 1, 2014	80033-01	XXXXXXXXXX	8,565,000.00	
Issued	80033-02	XXXXXXXXXX	12,723,000.00	
Paid	80033-03	2,345,000.00	XXXXXXXXXX	
Canceled		638,000.00		
Outstanding December 31, 2014	80033-04	18,305,000.00	XXXXXXXXXX	
		21,288,000.00	21,288,000.00	
2015 Bond Maturities - General Capital Bonds			80033-05	\$ 2,225,000.00
2015 Interest on Bonds *		80033-06	675,885.49	
ASSESSMENT SERIAL BONDS				
Outstanding January 1, 2014	80033-07	XXXXXXXXXX		
Issued	80033-08	XXXXXXXXXX		
Paid	80033-09		XXXXXXXXXX	
Outstanding December 31, 2014	80033-10	-	XXXXXXXXXX	
		-	-	
2015 Bond Maturities - Assessment Bonds			80033-11	\$
2015 Interest on Bonds		80033-12		
Total "Interest on Bonds - Debt Service" (*Items)			80033-13	\$ 675,885.49

LIST OF BONDS ISSUED DURING 2014

Purpose	2015 Maturity	Amount Issued	Date of Issue	Interest Rate
General Obligation Bonds	470,000.00	12,085,000.00	10/2/2014	Various
Total	470,000.00	12,085,000.00		
		80033-14	80033-15	

SCHEDULE OF LOANS ISSUED AND OUTSTANDING **AND 2015 DEBT SERVICE FOR LOANS** **MUNICIPAL LOANS**

		Debit	Credit	2015 Debt Service
Outstanding January 1, 2014	80033-01	XXXXXXXXXX	15,108,598.82	
Issued	80033-02	XXXXXXXXXX		
Paid	80033-03	1,313,728.86	XXXXXXXXXX	
Outstanding December 31, 2014	80033-04	13,794,869.96	XXXXXXXXXX	
		15,108,598.82	15,108,598.82	
2015 Loan Maturities			80033-05	\$ 1,369,050.31
2015 Interest on Loans			80033-06	\$ 594,085.02
Total 2015 Debt Service for		Loan	80033-13	\$ 1,963,135.33
LOAN				
Outstanding January 1, 2014	80033-07	XXXXXXXXXX		
Issued	80033-08	XXXXXXXXXX		
Paid	80033-09		XXXXXXXXXX	
Outstanding December 31, 2014	80033-10	-	XXXXXXXXXX	
		-	-	
2015 Loan Maturities			80033-11	\$
2015 Interest on Loans			80033-12	\$
Total 2015 Debt Service for		Loan	80033-13	\$ -

LIST OF LOANS ISSUED DURING 2014

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

80033-14

80033-15

SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2015 DEBT SERVICE FOR BONDS

TYPE I SCHOOL TERM BONDS

		Debit	Credit	2015 Debt Service
Outstanding January 1, 2014	80034-01	XXXXXXXXXX		
Paid	80034-02		XXXXXXXXXX	
Outstanding December 31, 2014	80034-03	-	XXXXXXXXXX	
		-	-	
2015 Bond Maturities - Term Bonds	80034-04	\$		
2015 Interest on Bonds *	80034-05	\$		
TYPE I SCHOOL SERIAL BOND				
Outstanding January 1, 2014	80034-06	XXXXXXXXXX		
Issued	80034-07	XXXXXXXXXX		
Paid	80034-08		XXXXXXXXXX	
Outstanding December 31, 2014	80034-09	-	XXXXXXXXXX	
		-	-	
2015 Interest on Bonds *	80034-10	\$		
2015 Bond Maturities - Serial Bonds	80034-11	\$		
Total "Interest on Bonds - Type I School Debt Service" (*Items)	80034-12	\$	-	

LIST OF BONDS ISSUED DURING 2014

Purpose	2015 Maturity -01	Amount Issued -02	Date of Issue	Interest Rate
Total	80035-	-	-	

2015 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

		Outstanding Dec. 31, 2014	2015 Interest Requirement
1. Emergency Notes	80036-	\$ _____	\$ _____
2. Special Emergency Notes	80037-	\$ _____	\$ _____
3. Tax Anticipation Notes	80038-	\$ _____	\$ _____
4. Interest on Unpaid State and County Taxes	80039-	\$ _____	\$ _____
5. _____		\$ _____	\$ _____
6. _____		\$ _____	\$ _____

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2014	Date of Maturity	Rate of Interest	2015 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1. 29-12-12 Installation of Recreation Field	4,850,000.00	5/30/2013	4,850,000.00	5/21/2015	1.00%		48,500.00	5/21/2015
2. 07-04-13 Capital Improvements	3,000,000.00	5/30/2013	3,000,000.00	5/21/2015	1.00%		30,000.00	5/21/2015
3. 12-04-14 Capital Improvements	2,809,521.00	5/22/2014	2,809,521.00	5/21/2015	1.00%		28,095.21	5/21/2015
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
Total	10,659,521.00		10,659,521.00			-	106,595.21	

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 2012 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2015 or written intent of permanent financing submitted with statement.

** If interest on notes is financed by ordinance, designate same, otherwise an amount must be included in this column.

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2014	Date of Maturity	Rate of Interest	2015 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1.								
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"

Assessment Notes with an original date of issue of December 31, 2012 or prior must be appropriated in full in the 2015 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, 2014	2015 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	-	80051-01	80051-02

(Do not crowd - add additional sheets)

TOWNSHIP OF EVESHAM
GENERAL CAPITAL FUND
Statement of Improvement Authorizations
For the Year Ended December 31, 2014

Ordinance Number	Improvement Description	Ordinance Date	Amount	Balance Dec. 31, 2013		2014 Authorizations	Prior Year Encumbrances/ Contracts Payable Reclassified	Paid or Charged	Cancelled	Balance Dec. 31, 2014	
				Funded	Unfunded					Funded	Unfunded
General Improvements:											
35-09-98/22-6-2001	Final Phase of Landfill Closure	03/17/98	\$ 2,500,000.00	\$ 66,350.42				\$ 53,500.00		\$ 12,850.42	
15-10-03	Acquisition of Certain Real Property and Construction and Equipping of a Skateboard Park	10/21/03	6,784,800.00		\$ 296,244.93						\$ 296,244.93
30-09-06	Providing for Cost of Acquisition of Certain Real Property	09/19/06	2,625,000.00		104,290.75						104,290.75
09-06-10	Various Capital Improvements	06/22/10	3,561,000.00		452,494.29						
16-06-11/18-07-14	Various Capital Improvements	06/28/11	4,160,000.00		1,221,822.86						
01-01-12	Acquisition of Real Property	01/01/12	790,000.00		37,169.52						
12-04-12	Various Capital Improvements	04/12/12	5,411,200.00		1,817,053.91						
29-12-12/303-03-13	Installation of Recreational Fields	12/31/12	5,100,000.00		676,354.45						
07-04-13	Various Capital Improvements	04/22/13	3,000,000.00		1,248,764.55						
12-04-14	Various Capital Improvements	04/15/14	2,950,000.00			2,950,000.00		2,064,949.68			
											50.00
											660,735.04
											826,756.37
											885,050.32
Local Improvements:											
24-07-84	Installation and Construction of Certain Water and Sewer Improvements in the Pines Grove Area	08/24/84	2,000,000.00		4,500.00						4,500.00
				\$ 66,350.42	\$ 5,859,695.26	\$ 3,330,000.00	\$ 4,408,747.17	\$ 7,287,514.12	\$ 465,014.72	\$ 3,134,636.60	\$ 2,777,627.41
Capital Improvement Fund											
Deferred Charges to Future Taxation Unfunded						\$ 3,169,521.00					
Due from Burlington County Municipal Park Development Program Grant						160,479.00					
Disbursements								\$ 6,332,734.75			
Reserve for Encumbrances								954,779.37			
Cancelled to:											
Capital Surplus									\$ 465,014.72		
						\$ 3,330,000.00		\$ 7,287,514.12	\$ 465,014.72		

SCHEDULE OF CAPITAL IMPROVEMENT FUND

* The full amount of the 2014 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, 2014	80030-01	XXXXXXXXXX	
Received from 2014 Budget Appropriation *	80030-02	XXXXXXXXXX	
Received from 2014 Emergency Appropriation *	80030-03	XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations	80030-04		XXXXXXXXXX
			XXXXXXXXXX
Balance December 31, 2014	80030-05	-	XXXXXXXXXX
		-	-

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

CAPITAL IMPROVEMENTS AUTHORIZED IN 2014
AND DOWN PAYMENTS (N.J.S. 40A:2-11)

GENERAL CAPITAL FUND ONLY

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2014 or Prior Years
Ord 18-07-14:				
Various Capital Improvements	380,000.00	360,000.00	20,000.00	20,000.00
Ord 12-04-14:				
Various Capital Improvements	2,950,000.00	2,809,521.00	140,479.00	140,479.00
Total 80032-00	3,330,000.00	3,169,521.00	160,479.00	160,479.00

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

GENERAL CAPITAL FUND

STATEMENT OF CAPITAL SURPLUS
YEAR - 2014

		Debit	Credit
Balance January 1, 2014	80029-01	XXXXXXXXXX	862,494.08
Premium on Sale of Bonds		XXXXXXXXXX	1,027.66
Funded Improvement Authorizations Canceled		XXXXXXXXXX	465,014.72
Premium on Sale of Notes			44,343.61
Appropriated to Finance Improvement Authorizations	80029-02		XXXXXXXXXX
Appropriated to 2014 Budget Revenue	80029-03	600,000.00	XXXXXXXXXX
Balance December 31, 2014	80029-04	772,880.07	XXXXXXXXXX
		1,372,880.07	1,372,880.07

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

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 2015 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 2014 was \$ 138,961,195.65
2. Amount of Item 1 Collected in 2014 (*) \$ 137,362,861.80
3. Seventy (70) percent of Item 1 \$ 97,272,836.96

(*) Including prepayments and overpayments applied.

B.

1. Did any maturities of bonded obligations or notes fall due during the year 2014?
Answer YES or NO Yes
2. Have payments been made for all bonded obligations or notes due on or before
December 31, 2014?

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 2015 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 2013 \$
2. 4% of 2013 Tax Levy for all purposes:
Levy - - = \$
3. Cash Deficit 2014 \$
4. 4% of 2014 Tax Levy for all purposes:
Levy - - 138,961,195.65 = \$ 5,558,447.83

E.	<u>Unpaid</u>	<u>2013</u>	<u>2014</u>	<u>Total</u>
1. State Taxes	\$ <u> </u>	\$ <u> </u>	\$ <u> </u>	\$ <u> </u>
2. County Taxes	\$ <u> </u>	\$ <u>83,448.68</u>	\$ <u>83,448.68</u>	\$ <u>83,448.68</u>
3. Amounts due Special Districts	\$ <u> </u>	\$ <u> </u>	\$ <u> </u>	\$ <u> </u>
4. Amounts due School Districts for Local School Tax	\$ <u> </u>	\$ <u>4.00</u>	\$ <u>4.00</u>	\$ <u>4.00</u>

SHEETS 40 to 68, INCLUSIVE, PERTAIN TO

UTILITIES ONLY

Note:

If no "utility fund" existed on the books of account and if no utility was owned and operated by the municipality during the year 2014, please observe instructions of Sheet 2.

Bonds and Notes Authorized but Not Issued must be disclosed in this Utility Capital
Section in the same manner as set forth in General Capital Fund on Sheet 8

POST CLOSING
TRIAL BALANCE - WATER UTILITY FUND

AS AT DECEMBER 31, 2014

Operating and Capital Sections
(Separately Stated)

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

Title of Account	Debit	Credit
WATER UTILITY OPERATING FUND		
Cash	-	
Investments		
Receivables Offset with Reserves:		
Consumer Accounts Receivable	-	
Liens Receivable	-	
Deferred Charges (Sheet 48)	-	
Cash Liabilities:		
Appropriation Reserves		-
Accrued Interest on Bonds, Loans and Notes		-
Sub-total Cash Liabilities C		-
Reserve for Consumer Accounts and Lien Receivable		-
Fund Balance		-
Total Water Utility Operating Fund	-	-

(Do not crowd - add additional sheets)

Bonds and Notes Authorized but Not Issued must be disclosed in this Utility Capital
Section in the same manner as set forth in General Capital Fund on Sheet 8

POST CLOSING
TRIAL BALANCE - WATER UTILITY FUND

AS AT DECEMBER 31, 2014

Operating and Capital Sections
(Separately Stated)

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

Title of Account	Debit	Credit
WATER UTILITY CAPITAL FUND		
Cash	-	
Investments		
Deferred Charges (Sheet 48)	-	
Bond Anticipation Notes Payable		-
Loans Payable		-
Loans Payable		-
Serial Bonds Payable		-
Improvement Authorizations:		
Funded		-
Unfunded		-
Capital Improvement Fund		-
Capital Surplus		-
Estimated Proceeds Bonds and Notes		XXXXXXXX
Bonds and Notes Authorized and Not Issued	XXXXXXXX	
Total Water Utility Capital Fund	-	-

(Do not crowd - add additional sheets)

POST CLOSING TRIAL BALANCE
UTILITY ASSESSMENT TRUST FUNDS

IF MORE THAN ONE UTILITY
EACH ASSESSMENT SECTION MUST BE SEPARATELY STATED
AS AT DECEMBER 31, 2014

[illegible]

(Do not crowd - add additional sheets)

ANALYSIS OF WATER UTILITY ASSESSMENT TRUST 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	Operating Budget					
Assessment Serial Bond Issues:	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
								-
								-
								-
								-
								-
								-
Assessment Bond Anticipation Note Issues:	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
								-
								-
								-
								-
								-
Other Liabilities								-
Trust Surplus								-
Less Assets "Unfinanced"	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
								-
								-
								-
								-

SCHEDULE OF WATER UTILITY BUDGET - 2014

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated 91301-			-
Operating Surplus Anticipated with Consent of Director of Local Govt. Services 91302-			-
Rents 91303-			-
Fire Hydrant Service 91304-			-
Miscellaneous 91305-			-
			-
			-
			-
Added by N.J.S. 40A:4-87: (List)	XXXXXX	XXXXXX	XXXXXX
			-
			-
Subtotal	-	-	-
Deficit (General Budget) ** 91306-			
91307-	-	-	-

**Amount in "Received in Cash" column for "Deficit (General Budget)" and amount expended for "Surplus (General Budget)" must agree with amounts shown for such items on Sheet 45.

STATEMENT OF BUDGET APPROPRIATIONS

Appropriations	XXXXXX
Adopted Budget	
Added by N.J.S. 40A:4-87	
Emergency	
Total Appropriations	-
Add: Overexpenditures (See Footnote)	
Total Appropriations and Overexpenditures	-
Deduct Expenditures:	
Paid or Charged	
Reserved	
Surplus (General Budget) **	
Total Expenditures	-
Unexpended Balance Canceled (See Footnote)	-

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"

STATEMENT OF 2014 OPERATION
WATER UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2014 Water Utility Budget contained either an item of revenue "Deficit (General Budget)" or an item of appropriation "Surplus (General Budget)"
Section 2 should be filled out in every case.

SECTION 1:

Revenue Realized:	XXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")	-	
Miscellaneous Revenue Not Anticipated		
2013 Appropriation Reserves Canceled *		
Total Revenue Realized		-
Expenditures:	XXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXX	
Paid or Charged	-	
Reserved	-	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Overexpenditure of Appropriation Reserves		
Total Expenditures	-	
Less: Deferred Charges Included In Above "Total Expenditures"		
Total Expenditures - As Adjusted		-
Excess		
Budget Appropriation - Surplus (General Budget) **	-	
Balance of "Results of 2014 Operation"		
Remainder= ("Excess in Operations" - Sheet 46)	-	
Deficit		-
Anticipated Revenue - Deficit (General Budget) **	-	
Balance of "Results of 2014 Operation"		
Remainder= ("Operating Deficit - to Trial Balance" - Sheet 46)	-	

SECTION 2:

The following Item of 2013 Appropriation Reserves Canceled in 2014 Is Due to the Current Fund TO THE EXTENT OF the amount Received and Due from the General Budget of 2013 for an Anticipated Deficit in the Water Utility for 2013:

2013 Appropriation Reserves Canceled in 2014	-	
Less: Anticipated Deficit in 2013 Budget - Amount Received and Due from Current Fund - If none, enter "None"		
*Excess (Revenue Realized)		-

**Items must be shown in same amounts on Sheet 44.

RESULTS OF 2014 OPERATIONS - WATER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXX	
Unexpended Balances of Appropriations	XXXXXXX	-
Miscellaneous Revenue Not Anticipated	XXXXXXX	-
Unexpended Balances of 2013 Appropriation Reserves *	XXXXXXX	-
Deficit in Anticipated Revenue	-	XXXXXXX
		XXXXXXX
Operating Deficit - to Trial Balance	XXXXXXX	-
Excess in Operations - to Operating Surplus		XXXXXXX
	-	-

*See restriction in amount on Sheet 45, SECTION 2

OPERATING SURPLUS - WATER UTILITY

	Debit	Credit
Balance January 1, 2014	XXXXXXX	
Excess in Results of 2014 Operations	XXXXXXX	
Amount Appropriated in 2014 Budget - Cash	-	XXXXXXX
Amount Appropriated in 2014 Budget with Prior Written Consent of Director of Local Government Services		XXXXXXX
Balance December 31, 2014	-	XXXXXXX
	-	-

ANALYSIS OF BALANCE December 31, 2014
(FROM WATER UTILITY - TRIAL BALANCE)

Cash		-
Investments		-
Interfund Accounts Receivable		
Subtotal		-
Deduct Cash Liabilities Marked with "C" on Trial Balance		-
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		-
Other Assets Pledged to Operating Surplus*		
Deferred Charges #	-	
Operating Deficit #	-	
Total Other Assets		-
		-

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

* In the case of a "Deficit in Operating Surplus Cash",
"other Assets" would be also pledged to cash liabilities.

SCHEDULE OF WATER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2013	\$	_____
Increased by:		
Water Rents Levied	\$	_____
Decreased by:		
Collections	\$	_____
Overpayments applied	\$	_____
Transfer to Water Liens	\$	_____
Other	\$	_____
	\$	_____ -
Balance December 31, 2014	\$	_____ -

SCHEDULE OF WATER UTILITY LIENS

Balance December 31, 2013	\$	_____
Increased by:		
Transfers from Accounts Receivable		_____
Penalties and Costs		_____
Other		_____
	\$	_____ -
Decreased by:		
Collections		_____
Other		_____
	\$	_____ -
Balance December 31, 2014	\$	_____ -

DEFERRED CHARGES

- MANDATORY CHARGES ONLY -

WATER UTILITY FUND

(Do not include the emergency authorizations pursuant to N.J.S. 40A:4-55, listed on Sheet 29)

	<u>Caused by</u>	<u>Amount</u> <u>Dec. 31, 2013</u> <u>per Audit</u> <u>Report</u>	<u>Amount in</u> <u>2014</u> <u>Budget</u>	<u>Amount</u> <u>Resulting</u> <u>from 2014</u>	<u>Balance</u> <u>as at</u> <u>Dec. 31, 2014</u>
1.	Emergency Authorization - *	\$ _____	\$ _____	\$ _____	\$ _____ -
2.	_____	\$ _____	\$ _____	\$ _____	\$ _____ -
3.	_____	\$ _____	\$ _____	\$ _____	\$ _____ -
4.	_____	\$ _____	\$ _____	\$ _____	\$ _____ -
5.	Deficit in Operations	\$ _____	\$ _____	\$ _____ -	\$ _____ -
	Total Operating	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -
6.	_____	\$ _____	\$ _____	\$ _____	\$ _____ -
7.	_____	\$ _____	\$ _____	\$ _____	\$ _____ -
8.	_____	\$ _____	\$ _____	\$ _____	\$ _____ -
	Total Capital	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -

*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>	<u>Appropriated for</u> <u>in Budget of</u> <u>Year 2015</u>
1.	_____	_____	_____	\$ _____	_____
2.	_____	_____	_____	\$ _____	_____
3.	_____	_____	_____	\$ _____	_____
4.	_____	_____	_____	\$ _____	_____

SCHEDULE OF BONDS ISSUED AND OUTSTANDING **AND 2015 DEBT SERVICE FOR BONDS** **WATER UTILITY ASSESSMENT BONDS**

	Debit	Credit	2015 Debt Service
Outstanding January 1, 2014	XXXXXX		
Issued	XXXXXX		
Paid		XXXXXX	
Outstanding December 31, 2014	-	XXXXXX	
	-	-	
2015 Bond Maturities - Assessment Bonds			\$
2015 Interest on Bonds *			
WATER UTILITY CAPITAL BONDS			
Outstanding January 1, 2014	XXXXXX		
Issued	XXXXXX		
Paid		XXXXXX	
Outstanding December 31, 2014	-	XXXXXX	
	-	-	
2015 Bond Maturities - Capital Bonds			\$
2015 Interest on Bonds *			

INTEREST ON BONDS - WATER UTILITY BUDGET

2015 Interest on Bonds (*Items)	-	
Less: Interest Accrued to 12/31/2014 (Trial Balance)		
Subtotal	-	
Add: Interest to be Accrued as of 12/31/2015		
Required Appropriation 2015	\$	-

LIST OF BONDS ISSUED DURING 2014

Purpose	2015 Maturity	Amount Issued	Date of Issue	Interest Rate

WATER UTILITY _____ LOAN**WATER UTILITY _____ LOAN**

INTEREST ON LOANS - WATER UTILITY BUDGET

Required Appropriation 2015	\$	-
-----------------------------	----	---

LIST OF LOANS ISSUED DURING 2014

Purpose	2015 Maturity	Amount Issued	Date of Issue	Interest Rate
	-	-		

DEBT SERVICE SCHEDULE FOR UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2014	Date of Maturity	Rate of Interest	2015 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
			-			-	-	

INTEREST ON NOTES - WATER UTILITY BUDGET	
2015 Interest on Notes	\$ -
Less: Interest Accrued to 12/31/2014 (Trial Balance)	\$
Subtotal	\$ -
Add: Interest to be Accrued as of 12/31/2015	\$
Required Appropriation - 2015	\$ -

Important: If there is more than one utility in the municipality, identify each note.

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.

* See Sheet 33 for clarification of "Original Date of Issue".

All notes with an original date of issue of 2012 or prior require one legal payable installment to be budgeted if it is contemplated that such notes will be renewed in 2015 or written intent of permanent financing submitted.

** If interest on note is financed by ordinance, designate same, otherwise an amount must be included in this column.

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2014	Date of Maturity	Rate of Interest	2015 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
15.								

Important: If there is more than one utility in the municipality, identify each note.

Memo *See Sheet 33 for clarification of "Original Date of Issue".

Utility Assessment Notes with an original date of issue of December 31, 2012 or prior must be appropriated in full in the 2015 Dedicated Utility Assessment Budget or written intent of permanent financing submitted.

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

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Obligation Outstanding Dec. 31, 2014	2015 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	-	-	-

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2014		2014 Authorizations		Expended	Authorizations Canceled	Balance - December 31, 2014	
	Funded	Unfunded					Funded	Unfunded
Total	-	-	-	-	-	-	-	-
70000-								

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

WATER UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance January 1, 2014	XXXXXX	
Received from 2014 Budget Appropriation *	XXXXXX	
	XXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXX	XXXXXX
		XXXXXX
		XXXXXX
		XXXXXX
		XXXXXX
		XXXXXX
		XXXXXX
		XXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXX
		XXXXXX
Balance December 31, 2014	-	XXXXXX
	-	-

WATER UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit	Credit
Balance January 1, 2014	XXXXXXX	
Received from 2014 Budget Appropriation	XXXXXXX	
Received from 2014 Emergency Appropriation *	XXXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXXX
		XXXXXXX
Balance December 31, 2014	-	XXXXXXX
	-	-

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

Bonds and Notes Authorized but Not Issued must be disclosed in this Utility Capital Section in the same manner as set forth in General Capital Fund on Sheet 8

POST CLOSING

TRIAL BALANCE

GOLF

UTILITY FUND

AS AT DECEMBER 31, 2014

OPERATING AND CAPITAL SECTIONS

(Separately Stated)

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

Title of Account	Debit	Credit
GOLF UTILITY OPERATING FUND		
Cash	280,614.45	
Investments		
Utility Reimbursements Accounts Receivable	144,060.18	
Receivables Offset with Reserves:		
Consumer Accounts Receivable	-	
Liens Receivable	-	
Inventory	43,622.46	
Deferred Charges (Sheet 62)	-	
Cash Liabilities:		
Appropriation Reserves		44,394.00
Accrued Interest on Bonds, Loans and Notes		80,262.80
Reserve for Encumbrances		45,177.40
New Jersey Sales Tax Payable		477.93
Due to Open Space Fund		25,000.00
Prepaid Gift Cards		3,736.82
Sub-total Cash Liabilities C		199,048.95
Reserve for Consumer Accounts and Lien Receivable		-
Reserve for Inventory		43,622.46
Fund Balance		225,625.68
Total Operating Fund	468,297.09	468,297.09

(Do not crowd - add additional sheets)

Bonds and Notes Authorized but Not Issued must be disclosed in this Utility Capital
Section in the same manner as set forth in General Capital Fund on Sheet 8

POST CLOSING
TRIAL BALANCE GOLF UTILITY FUND
AS AT DECEMBER 31, 2014
OPERATING AND CAPITAL SECTIONS
(Separately Stated)
Cash Liabilities Must Be Subtotalled and Subtotal Must Be Marked With "C"

Title of Account	Debit	Credit
GOLF UTILITY CAPITAL FUND		
Cash	399,081.63	
Investments		
Deferred Charges (Sheet 62)	-	
Fixed Capital	7,613,764.90	
Fixed Capital Authorized and Uncompleted	6,647,026.00	
Bond Anticipation Notes Payable		835,518.00
Loans Payable		-
Loans Payable		201,000.00
Serial Bonds Payable		7,000,000.00
Improvement Authorizations:		
Funded		570,796.08
Unfunded		201,255.89
Capital Improvement Fund		35,834.19
Capital Surplus		18,484.45
Due to General Capital Fund		153,542.81
Reserve for Encumbrances		76,326.11
Reserve for Amortization		5,370,369.00
Resere for Deferred Amortization		196,746.00
Estimated Proceeds Bonds and Notes	657,157.90	XXXXXXXX
Bonds and Notes Authorized and Not Issued	XXXXXXXX	657,157.90
Total Capital Fund	15,317,030.43	15,317,030.43

(Do not crowd - add additional sheets)

**IF MORE THAN ONE UTILITY
EACH ASSESSMENT SECTION MUST BE SEPARATELY STATED
AS AT DECEMBER 31, 2014**

(Do not crowd - add additional sheets)

**ANALYSIS OF GOLF _____ UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS
PLEGED TO LIABILITIES AND SURPLUS**

[illegible]

SCHEDULE OF GOLF UTILITY BUDGET - 2014

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated 01	228,000.00	228,000.00	-
Operating Surplus Anticipated with Consent of Director of Local Govt. Services 02			-
Golf Course Fees	810,000.00	804,690.60	(5,309.40)
Golf Cart Fees	149,750.00	117,195.25	(32,554.75)
Golf Course Concession	173,000.00	199,300.00	26,300.00
Interest on Investment	1,250.00	3,548.02	2,298.02
Driving Range Sales	242,000.00	284,856.00	42,856.00
Added by N.J.S. 40A:4-87 (List)	XXXXXX	XXXXXX	XXXXXX
Pro Shop Sales	55,000.00	75,938.03	20,938.03
Dedicated Open Space / Recreation Trust Fund	875,136.00	875,136.00	-
			-
Subtotal	2,534,136.00	2,588,663.90	54,527.90
Deficit (General Budget) ** 07			
08	2,534,136.00	2,588,663.90	54,527.90

**Amount in "Received in Cash" column for "Deficit (General Budget)" and amount expended for "Surplus (General Budget)" must agree with amounts shown for such items on Sheet 59.

STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:	XXXXXX
Adopted Budget	2,534,136.00
Added by N.J.S. 40A:4-87	
Emergency	
Total Appropriations	2,534,136.00
Add: Overexpenditures (See Footnote)	
Total Appropriations and Overexpenditures	2,534,136.00
Deduct Expenditures:	
Paid or Charged	2,458,375.67
Reserved	44,394.00
Surplus (General Budget) **	
Total Expenditures	2,502,769.67
Unexpended Balance Canceled (See Footnote)	31,366.33

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 BALANCE CANCELED:
Are not to be shown as "Paid or Charged" in the budget document. In all instances "Total Appropriations" and "Over expenditures" must equal the sum of "Total Expenditures" and "Unexpended Balances Canceled"

STATEMENT OF 2014 OPERATION
GOLF UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2014 GOLF Utility Budget contained either an item of revenue "Deficit (General Budget)" or an item of appropriation "Surplus (General Budget)"
Section 2 should be filled out in every case.

SECTION 1:

Revenue Realized:	XXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")	2,588,663.90	
Miscellaneous Revenue Not Anticipated	108,647.45	
2013 Appropriation Reserves Canceled * (Excess Revenue Realized)	22,750.31	
Total Revenue Realized		2,720,061.66
Expenditures:	XXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXX	
Paid or Charged	2,458,375.67	
Reserved	44,394.00	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue	1,645.45	
Overexpenditure of Appropriation Reserves		
Total Expenditures	2,504,415.12	
Less: Deferred Charges Included In Above "Total Expenditures"		
Total Expenditures - As Adjusted		2,504,415.12
Excess		215,646.54
Budget Appropriation - Surplus (General Budget) **	-	
Remainder = Balance of Results of 2014 Operation ("Excess in Operations" - Sheet 60)	215,646.54	
Deficit		
Anticipated Revenue - Deficit (General Budget) **	-	
Remainder = Balance of Results of 2014 Operation ("Operating Deficit - to Trial Balance" - Sheet 60)	-	

SECTION 2:

The following Item of 2013 Appropriation Reserves Canceled in 2014 Is Due to the Current Fund TO THE EXTENT OF the amount Received and Due from the General Budget of 2013 for an Anticipated Deficit in the GOLF Utility for 2013:

2013 Appropriation Reserves Canceled in 2014	22,750.31	
Less: Anticipated Deficit in 2013 Budget - Amount Received and Due from Current Fund - If none, enter "None"		
* Excess (Revenue Realized)		22,750.31

**Items must be shown in same amounts on Sheet 58.

RESULTS OF 2014 OPERATIONS

GOLF

UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXX	54,527.90
Unexpended Balances of Appropriations	XXXXXX	31,366.33
Miscellaneous Revenue Not Anticipated	XXXXXX	108,647.45
Unexpended Balances of 2013 Appropriation Reserves*	XXXXXX	22,750.31
Refund of Prior Year Revenue	1,645.45	
Deficit in Anticipated Revenue		XXXXXX
		XXXXXX
Operating Deficit - to Trial Balance	XXXXXX	
Excess in Operations - to Operating Surplus	215,646.54	XXXXXX
* See restriction in amount on Sheet 59, SECTION 2	217,291.99	217,291.99

OPERATING SURPLUS -

GOLF

UTILITY

	Debit	Credit
Balance January 1, 2014	XXXXXX	237,979.14
Excess in Results of 2014 Operations	XXXXXX	215,646.54
Amount Appropriated in 2014 Budget - Cash	228,000.00	XXXXXX
Amount Appropriated in 2014 Budget with Prior Written Consent of Director of Local Government Services		XXXXXX
Balance December 31, 2014	225,625.68	XXXXXX
	453,625.68	453,625.68

ANALYSIS OF BALANCE DECEMBER 31, 2014 (FROM GOLF UTILITY - TRIAL BALANCE)

Cash	280,614.45
Investments	-
Receivables not offset with Reseves	144,060.18
Subtotal	424,674.63
Deduct Cash Liabilities Marked with "C" on Trial Balance	199,048.95
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	225,625.68
*Other Assets Pledged to Operating Surplus	
Deferred Charges #	-
Operating Deficit #	
Total Other Assets	-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2015 BUDGET	225,625.68

* In the case of a "Deficit in Operating Surplus Cash", "Other Assets" would also be pledged to cash liabilities

SCHEDULE OF GOLF UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2013 \$ _____

Increased by:

GOLF Rents Levied \$ _____

Decreased by:

Collections \$ _____

Overpayments applied \$ _____

Transfer to _____ Liens \$ _____

Other \$ _____

\$ _____ -

Balance December 31, 2014 \$ _____ -

SCHEDULE OF GOLF LIENS

Balance December 31, 2013 \$ _____

Increased by:

Transfers from Accounts Receivable \$ _____

Penalties and Costs \$ _____

Other \$ _____

\$ _____ -

Decreased by:

Collections \$ _____

Other \$ _____

\$ _____ -

Balance December 31, 2014 \$ _____ -

DEFERRED CHARGES

- MANDATORY CHARGES ONLY -

GOLF

UTILITY FUND

(Do not include the emergency authorizations pursuant to N.J.S. 40A:4-55, listed on Sheet 29)

	<u>Caused by</u>	<u>Amount</u> Dec. 31, 2013 per Audit <u>Report</u>	<u>Amount in</u> 2014 <u>Budget</u>	<u>Amount</u> Resulting from 2014	<u>Balance</u> as at Dec. 31, 2014
1.	Emergency Authorization - *	\$ _____	\$ _____	\$ _____	\$ _____ -
2.	_____	\$ _____	\$ _____	\$ _____	\$ _____ -
3.	_____	\$ _____	\$ _____	\$ _____	\$ _____ -
4.	_____	\$ _____	\$ _____	\$ _____	\$ _____ -
5.	Deficit in Operations	\$ _____	\$ _____	\$ _____ -	\$ _____ -
	Total Operating	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -
6.	_____	\$ _____	\$ _____	\$ _____	\$ _____ -
7.	_____	\$ _____	\$ _____	\$ _____	\$ _____ -
8.	_____	\$ _____	\$ _____	\$ _____	\$ _____ -
	Total Capital	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -

*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>	<u>Appropriated for</u> <u>in Budget of</u> <u>Year 2015</u>
1.	_____	_____	_____	\$ _____	_____
2.	_____	_____	_____	\$ _____	_____
3.	_____	_____	_____	\$ _____	_____
4.	_____	_____	_____	\$ _____	_____

SCHEDULE OF BONDS ISSUED AND OUTSTANDING **AND 2015 DEBT SERVICE FOR BONDS**

GOLF UTILITY ASSESSMENT BONDS

	Debit	Credit	2015 Debt Service
Outstanding January 1, 2014	XXXXXX		
Issued	XXXXXX		
Paid		XXXXXX	
Outstanding December 31, 2014	-	XXXXXX	
	-	-	
2015 Bond Maturities - Assessment Bonds		\$	
2015 Interest on Bonds *			
GOLF		UTILITY CAPITAL BONDS	
Outstanding January 1, 2014	XXXXXX	7,335,000.00	
Issued	XXXXXX	4,228,000.00	
Paid	900,000.00	XXXXXX	
Defeased	3,620,000.00		
Canceled	43,000.00		
Outstanding December 31, 2014	7,000,000.00	XXXXXX	
	11,563,000.00	11,563,000.00	
2015 Bond Maturities - Capital Bonds		\$	940,000.00
2015 Interest on Bonds *		197,189.25	

INTEREST ON BONDS - GOLF UTILITY BUDGET

2015 Interest on Bonds (*Items)	197,189.25	
Less: Interest Accrued to 12/31/2014 (Trial Balance)	73,414.44	
Subtotal	123,774.81	
Add: Interest to be Accrued as of 12/31/2015	60,956.06	
Required Appropriation 2015	\$	184,730.87

LIST OF BONDS ISSUED DURING 2014

Purpose	2015 Maturity	Amount Issued	Date of Issue	Interest Rate
General Obligation Bonds	30,000.00	493,000.00	10/2/2014	4.00%
General Obligation Refunding Bonds	360,000.00	3,735,000.00	6/4/2014	2.37%
	390,000.00	4,228,000.00		

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING
AND 2015 DEBT SERVICE FOR LOANS**

GOLF UTILITY LOAN

	Debit	Credit	2015 Debt Service
Outstanding January 1, 2014	XXXXXXX		
Issued	XXXXXXX		
Paid		XXXXXXX	
Outstanding December 31, 2014	-	XXXXXXX	
	-	-	
2015 Loan Maturities			\$
2015 Interest on Loans *		\$	
<u>GOLF</u> UTILITY LOAN			
Outstanding January 1, 2014	XXXXXXX	213,000.00	
Issued	XXXXXXX		
Paid	12,000.00	XXXXXXX	
Outstanding December 31, 2014	201,000.00	XXXXXXX	
	213,000.00	213,000.00	
2015 Loan Maturities			\$
2015 Interest on Loans *		\$	9,443.76

13,000.00

INTEREST ON LOANS - GOLF UTILITY BUDGET

2015 Interest on Loans (*Items)	\$	9,443.76	
Less: Interest Accrued to 12/31/2014 (Trial Balance)	\$	3,541.41	
Subtotal	\$	5,902.35	
Add: Interest to be Accrued as of 12/31/2015	\$	3,297.66	
Required Appropriation 2015	\$		9,200.01

LIST OF LOANS ISSUED DURING 2014

Purpose	2015 Maturity	Amount Issued	Date of Issue	Interest Rate
	-	-		

DEBT SERVICE SCHEDULE FOR UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2014	Date of Maturity	Rate of Interest	2015 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1. 08-04-13/19-06-13 Golf Course Facilities and Improvement	740,280.00	8/21/2013	740,280.00	5/21/2015	1.00%		7,402.80	
2. 11-04-14 Golf Course Favcilities Imprpovements	95,238.00	5/22/2014	95,238.00	5/21/2015	1.00%		952.38	
3.								
4.								
5.								
6.								
7.								
8.								
9.			835,518.00			-	8,355.18	

INTEREST ON NOTES -		UTILITY BUDGET	
2015 Interest on Notes	\$		8,355.18
Less: Interest Accrued to 12/31/2014 (Trial Balance)	\$		3,306.95
Subtotal	\$		5,048.23
Add: Interest to be Accrued as of 12/31/2015	\$		5,198.78
Required Appropriation - 2015	\$		10,247.01

Important: If there is more than one utility in the municipality, identify each note.

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.

* See Sheet 33 for clarification of "Original Date of Issue".

All notes with an original date of issue of 2012 or prior require one legal payable installment to be budgeted if it is contemplated that such notes will be renewed in 2015 or written intent of permanent financing submitted.

** If interest on note is financed by ordinance, designate same, otherwise an amount must be included in this column.

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2014	Date of Maturity	Rate of Interest	2015 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
15.			-			-	-	

Important: If there is more than one utility in the municipality, identify each note.

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

Utility Assessment Notes with an original date of issue of December 31, 2012 or prior must be appropriated in full in the 2015 Dedicated Utility Assessment Budget or written intent of permanent financing submitted.

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

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Obligation Outstanding Dec. 31, 2014	2015 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	-	-	-
		80051-01	80051-02

(Do not crowd - add additional sheets)

TOWNSHIP OF EVESHAM
GOLF COURSE UTILITY CAPITAL FUND
Statement of Improvement Authorizations
For the Year Ended December 31, 2014

Ordinance Number	Date	Ordinance Amount	Balance December 31, 2013		2014 Authorizations	Prior Year Encumbrances/ Contracts Payable Reclassified	Paid or Charged	Balance December 31, 2014	
			Funded	Unfunded				Funded	Unfunded
16-04-96/03-01-98	01/06/98	\$ 4,400,000.00	\$ 102.31					\$ 102.31	
08-02-98	02/17/98	1,200,000.00	59,235.59					59,235.59	
21-03-98	03/17/98	374,750.00	5,743.45					5,743.45	
40-11-98/10-3-99	03/16/99	725,000.00		\$ 40,083.91					\$ 40,083.91
32-09-00	09/05/00	2,500,000.00	392,203.87					392,203.87	
14-04-00	04/04/00	120,000.00	11,163.87					11,163.87	
15-04-01	04/24/01	157,664.00	2,600.00					2,600.00	
28-08-06	08/22/06	72,500.00	2,500.00					2,500.00	
14-06-07	06/19/07	74,812.00	10,419.39					10,419.39	
13-07-08	07/15/08	125,000.00	17,115.00			\$ 16,095.00		1,020.00	
10-06-10	06/22/10	140,000.00		55,357.28		9,475.00		45,882.28	
17-06-11	06/28/10	75,000.00		7,812.00		1,228.96		6,583.04	
13-04-12	04/17/12	80,000.00		10,000.00		9,475.00		525.00	
25-12-2012	12/04/12	2,191,589.36	32,817.28					32,817.28	
08-04-13/19-06-13	06/25/13	777,300.00		231,753.30	\$ 100,000.00	513,360.56			81,479.48
11-04-14	04/15/14	100,000.00			250,000.00	20,527.50			79,472.50
21-08-14	08/05/14	250,000.00				249,780.00			220.00
			\$ 533,900.76	\$ 345,006.49	\$ 350,000.00	\$ 363,086.74	\$ 819,942.02	\$ 570,796.08	\$ 201,255.89
Bonds and Notes Authorized									
			\$ 330,238.00		\$		\$ 768,615.91		
Capital Improvement Fund							(25,000.00)		
Disbursements							76,326.11		
Refunds									
Encumbrances			\$ 350,000.00		\$		819,942.02		

GOLF

UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance January 1, 2014	XXXXXX	45,596.19
Received from 2014 Budget Appropriation *	XXXXXX	10,000.00
	XXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXX	XXXXXX
		XXXXXX
		XXXXXX
		XXXXXX
		XXXXXX
		XXXXXX
		XXXXXX
		XXXXXX
Appropriated to Finance Improvement Authorizations	19,762.00	XXXXXX
		XXXXXX
Balance December 31, 2014	35,834.19	XXXXXX
	55,596.19	55,596.19

GOLF

UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit	Credit
Balance January 1, 2014	XXXXXX	
Received from 2014 Budget Appropriation *	XXXXXX	
Received from 2014 Emergency Appropriation *	XXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXX
		XXXXXX
Balance December 31, 2014	-	XXXXXX
	-	-

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

GOLF

UTILITY FUND

CAPITAL IMPROVEMENTS AUTHORIZED IN 2014
AND
DOWN PAYMENTS (N.J.S. 40A:2-11)

UTILITIES ONLY

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2014 or Prior Years
	-	-	-	-

GOLF

UTILITY CAPITAL FUND

STATEMENT OF CAPITAL SURPLUS

YEAR 2014

	Debit	Credit
Balance January 1, 2014	XXXXXX	11,443.16
Premium on Sale of Bonds	XXXXXX	6,645.10
Funded Improvement Authorizations Canceled	XXXXXX	
Premium on Sale of Notes		396.19
Appropriated to Finance Improvement Authorizations		XXXXXX
Appropriated to 2014 Budget Revenue		XXXXXX
Balance December 31, 2014	18,484.45	XXXXXX
	18,484.45	18,484.45

