

KOCHENOUR, EARNEST, SMYSER & BURG

Certified Public Accountants
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RECEIVED

MAR 30 2015

SHREWSBURY
TOWNSHIP

March 25, 2015

Board of Supervisors
Shrewsbury Township
11505 Susquehanna Trail South
Glen Rock, Pa. 17327

Board of Supervisors:

We have completed the audit for Shrewsbury Township for 2014.

We have audited the accompanying basic financial statements of Shrewsbury Township as of and for the year ended 2014. We conducted our audit in accordance with generally accepted auditing standards. We have issued our audit report in accordance with the above standards stating that the basic financial statements present fairly in all material respects the financial position of Shrewsbury Township.

In planning and performing our audit, we considered Shrewsbury Township's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the basic financial statements, but not for the purpose of expressing an opinion on the effectiveness of Shrewsbury Township's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Shrewsbury Township's internal control over financial reporting.

We would like to take this opportunity to thank the Township staff for the cooperation and assistance we received during the course of our audit.

Sincerely,

Kochenour, Earnest, Smyser & Burg

Certified Public Accountants

AUDITOR'S REPORT
SHREWSBURY TOWNSHIP

Notice is hereby given that the auditor's report for the Shrewsbury Township, York County, Pennsylvania has been filed with the Secretary of the Township, the Court of Common Pleas of York County, and the Department of Community and Economic Development of the Commonwealth of Pennsylvania.

The following is a concise summary of the annual audit and financial report-cash basis. The detail auditors' report is available at the Township office for public inspection.

STATEMENT OF REVENUE AND EXPENDITURES-CASH BASIS
YEAR ENDED DECEMBER 31, 2014

GENERAL FUND

BALANCE-BEGINNING OF YEAR		\$ 1,793,087
REVENUE:		
TAXES	\$ 1,208,949	
LICENSES AND PERMITS	31,200	
FINES	10,872	
INTEREST AND RENTS	3,395	
INTERGOVERNMENTAL REVENUE	296,849	
DEPARTMENT EARNINGS	186,042	
MISCELLANEOUS REVENUE	317,964	
TOTAL REVENUE	317,964	2,055,271
EXPENDITURES:		
GENERAL GOVERNMENT	\$ 401,725	
PUBLIC SAFETY	187,147	
HEALTH & HUMAN SERVICES	4,724	
PUBLIC WORKS-SANITATION	4,577	
PUBLIC WORKS-HIGHWAY	736,724	
CULTURE AND RECREATION	23,734	
COMMUNITY DEVELOPMENT	5,831	
MISCELLANEOUS EXPENDITURES	161,887	
TOTAL EXPENDITURES	161,887	1,526,349
BALANCE-END OF YEAR		\$ 2,322,009

SPECIAL REVENUE FUNDS-
STATE HIGHWAY AID AND STREET LIGHT/CAPITAL IMPROVEMENT

BALANCE-BEGINNING OF YEAR	\$	603,293
REVENUE:		
TAXES	\$	144,293
INTEREST		2,047
INTERGOVERNMENTAL REVENUE		275,199
DEPARTMENT EARNINGS		2,266
TOTAL REVENUE		423,805
EXPENDITURES:		
GENERAL GOVERNMENT		2,235
PUBLIC SAFETY		142,395
PUBLIC WORKS-HIGHWAY		109,803
MISCELLANEOUS EXPENDITURES		316,938
		571,371
BALANCE-END OF YEAR	\$	455,727

CAPITAL PROJECT FUND -
CAPITAL RESERVE FOR RECREATION FEES AND EQUIPMENT FUND

BALANCE-BEGINNING OF YEAR	\$	(512,836)
REVENUE:		
INTEREST		59
DEPARTMENT EARNINGS		95,941
EXPENDITURES:		
MISCELLANEOUS EXPENDITURES		18,210
BALANCE-END OF YEAR	\$	(435,046)