

ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2004  
(UNAUDITED)

POPULATION LAST CENSUS: 7,547  
NET VALUATION TAXABLE 2004: 399,551,205  
MUNICODE: 0418

FIVE DOLLARS PER DAY PENALTY IF NOT FILED BY:  
COUNTIES - JANUARY 26, 2005  
MUNICIPALITIES - FEBRUARY 10, 2005

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.

**Borough of Haddon Heights, County of Camden**

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: *Lisa A. Donatone*

Title: Registered Municipal Accountant

(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, Ernest J. Merlino, am the Chief Financial Officer, License # N01900692 of the Borough of Haddon Heights, County of Camden 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, 2004, 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, 2004.

Signature: \_\_\_\_\_

Title: Chief Financial Officer

Address: 625 Station Ave., Haddon Heights, NJ 08035

Phone number: (856) 547-7164

Fax number: (856) 547-5259

**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 Borough of Haddon Heights as of December 31, 2004 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, 2004 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

  
\_\_\_\_\_  
(Registered Municipal Accountant)

\_\_\_\_\_  
**BOWMAN & COMPANY LLP**  
(Firm Name)

\_\_\_\_\_  
601 WHITE HORSE ROAD  
(Address)

\_\_\_\_\_  
VOORHEES, N.J. 08043-2493  
(Address)

\_\_\_\_\_  
(856) 435-6200  
(Phone Number)

\_\_\_\_\_  
(856) 435-0440  
(Fax Number)

Certified by me

This 27th day of January 2005

UNIFORM CONSTRUCTION CODE CERTIFICATION  
BY CONSTRUCTION CODE OFFICIAL

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The undersigned *certifies* that the municipality has complied with the regulations governing revenues generated by uniform construction code fees and expenditures for construction code operations for fiscal year 2004 as required under N.J.A.C 5:23-4.17.

Printed Name:

MENGSTIE THOMAS EL.

Signature:

Mengstie Thomas El.

Certificate #:

5279

Date:

2/1/05

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**

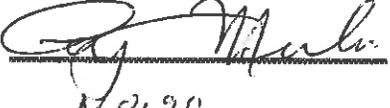
1. The outstanding indebtedness of the previous fiscal year is not in **excess of 3.5%**;
2. All emergencies approved for the previous fiscal year **did not exceed 3%** of total appropriations;
3. The tax collection rate **exceeded 90%**;
4. Total deferred charges **did not equal or exceed 4%** of the 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 "CAP" waiver per N.J.S.A. 40A:4-45.3ee
10. The municipality will not apply for the Extraordinary Aid for 2005.

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: Borough of Haddon Heights  
Chief Financial Officer: Ernest J. Merlino  
Signature: \_\_\_\_\_  
Certificate #: N01900692  
Date: \_\_\_\_\_

**CERTIFICATION OF NON-QUALIFYING MUNICIPALITY**

The undersigned certifies that this Municipality does not meet item(s) # 10 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: Borough of Haddon Heights  
Chief Financial Officer: Ernest J. Merlino  
Signature:   
Certificate #: N0190  
Date: 2-3-05

21-6000677

Fed. I.D. #

Borough of Haddon Heights

Municipality

County of Camden

County

### Report of Federal and State Financial Assistance

### Expenditures of Awards

Fiscal Year Ending	December 31, 2004	
(1)	(2)	(3)
Federal Programs Expended (administered by the state)	State Programs Expended	Other Federal Programs Expended
Total	\$140,590.47	\$193,164.28

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

Single Audit

Program Specific Audit

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 June 27, 2003) and OMB 04-04. The single audit threshold has been increased to \$500,000 beginning with the fiscal Year ending after 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 government. 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 the 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 the state government.

Signature Of Chief Financial Officer

2-3-05

Date

**IMPORTANT !**

**READ INSTRUCTIONS**

**INSTRUCTION**

The following certification is to be used ONLY in the event there is NO municipally 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 Borough of Haddon Heights, County of Camden during the year 2004 and that sheets 40 to 68 are unnecessary.

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

Name:     *Lisa A. Donatone*    

Title:     *RMA*    

(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.

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**MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2004**

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2005 and filed with the County Board of Taxation on January 10, 2005 in accordance with the requirement of N.J.S.A 54:4-35, was in the amount of \$ *400,081,674*

    *Christine Wahl*      
SIGNATURE OF TAX ASSESSOR

    Borough of Haddon Heights      
MUNICIPALITY

    Camden      
COUNTY

















# Municipal Public Defender

## Certification

Public Law 1998, C. 256

Municipal Public Defender Expended Prior Year 2003 : .....	(1)	\$	1,410.90
	(2)	\$	$\frac{1,410.90 \times 25\%}{1}$ 352.73

Municipal Public Defender Trust Cash Balance December 31, 2004 : .....	(3)	\$	2,423.43
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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, NJ 08625)

Amount in excess of the amount expended : $3 - (1 + 2) =$ .....	\$	$\frac{2,423.43 - 1,763.63}{1}$ 659.81
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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 Ernest J. Merlino

Signature:



Certificate #:

N01900692

Date:

2-3-05

## Schedule of Trust Fund Reserves

<u>Purpose</u>	<u>Amount</u> Dec. 31, 2003 per Audit Report	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance</u> as at Dec. 31, 2004
1. <u>Employment</u>	\$ 37,819.67	\$ 149.21	\$ 893.82	\$ 37,075.06
2. <u>Zoning Deposits</u>	3,965.00	3,175.00	4,025.00	3,115.00
3. <u>Planning Board Escrow</u>	9,282.98	9,058.00	14,469.25	3,871.73
4. <u>Street Opening Deposits</u>	991.00		256.00	735.00
5. <u>Town Watch Funds</u>	129.70			129.70
6. <u>POAA Funds</u>	464.06	498.00		962.06
7. <u>Recycling Funds</u>	14,800.25	7,732.16	4,077.13	18,455.28
8. <u>Citizen Donations for Police</u>	6,248.59	1,300.00	1,620.32	5,928.27
9. <u>Police Forfeiture</u>	462.53	599.25		1,061.78
10. <u>Borough Donations</u>	571.00		300.00	271.00
11. <u>Municipal Alliance</u>	11,462.83	18,647.00	19,060.08	11,049.75
12. <u>Uniform Fire Safety Penalties</u>	2,121.76	8,162.11	206.04	10,077.83
13. <u>Public Defender</u>	3,111.30	1,002.50	1,690.37	2,423.43
14. <u>Holiday Display Donations</u>	7,742.04		7,442.04	300.00
15. <u>Tax Title Lien Redemptions</u>	28,575.99	319,059.15	249,270.08	98,365.06
16. <u>Community Development Block Grants</u>	118,462.88	69,572.67	98,141.64	89,893.91
17. _____				
18. _____				
19. _____				
20. _____				
21. _____				
22. _____				
23. _____				
24. _____				
25. _____				
26. _____				
27. _____				
28. _____				
29. _____				
30. _____				
<b>Totals:</b>	<b>\$ 246,211.58</b>	<b>\$ 438,955.05</b>	<b>\$ 401,451.77</b>	<b>\$ 283,714.86</b>

# 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, 2003	RECEIPTS				Disbursements	Balance Dec. 31, 2004
		Assessments and Liens	Current Budget	XXXXXX	XXXXXX		
Assessment Serial Bond Issues:	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
Assessment Bond Anticipation Note Issues:	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
Other Liabilities							
Trust Surplus							
*Less Assets "Unfinanced"	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX

\* Show as Red Figure











**BOROUGH OF HADDON HEIGHTS  
FEDERAL AND STATE GRANT FUND**  
Statement of Federal and State Grants Receivable  
For the Year Ended December 31, 2004

<u>Program</u>	<u>Balance Dec. 31, 2003</u>	<u>Accrued</u>	<u>Received</u>	<u>Balance Dec. 31, 2004</u>
Federal Grants:	\$	\$	\$	\$
COPS In School	25,712.90	38,000.00	39,113.74	24,599.16
FEMA Mew Federal Grant		33,093.00	33,093.00	
<u>Total Federal Grants</u>	<u>25,712.90</u>	<u>71,093.00</u>	<u>72,206.74</u>	<u>24,599.16</u>
State Grants:				
Body Armor Fund		1,597.25	1,597.25	
Clean Communities Program		7,267.33	7,267.33	2,281.00
Drunk Driving Enforcement Fund	2,281.00			
Make it Click Seat Belt	1,800.00	5,000.00	6,800.00	
Municipal Alliance on Alcoholism and Drug Abuse	10,574.00	10,574.00	13,904.00	7,244.00
Municipal Court Alcohol Education, Rehabilitation and Enforcement Fund		561.72	561.72	
New Jersey Department of Transportation Enhancement Grant	59,719.16			59,719.16
New Jersey Department of Transportation Enhancement Grant	250,000.00		40,889.26	209,110.74
New Jersey Tree Planting	83,897.48		83,780.36	117.12
Domestic Preparedness Grant	75,000.00		7,571.88	67,428.12
Pedestrian Safety	25,000.00			25,000.00
Recreation - Barr Complex		8,468.00	6,351.00	2,117.00
Municipal Stormwater Grant		33,468.30	168,722.80	373,017.14
<u>Total State Grants</u>	<u>508,271.64</u>	<u>105,786.30</u>	<u>242,154.54</u>	<u>397,616.30</u>
Other Grants:				
Maintenance - Conrail Grass Cutting		1,225.00	1,225.00	
<u>Total All Grants</u>	<u>\$ 533,984.54</u>	<u>\$ 105,786.30</u>	<u>\$ 242,154.54</u>	<u>\$ 397,616.30</u>



**BOROUGH OF HADDON HEIGHTS  
FEDERAL AND STATE GRANT FUND**  
Statement of Reserve for Federal and State Grants - Appropriated  
For the Year Ended December 31, 2004

Program	Balance Dec. 31, 2003		Transferred from 2004 Budget Appropriation	Disbursed	Refunds	Balance Dec. 31, 2004
	Reserved	Encumbered				
<b>Federal Grants:</b>	\$	\$	\$	\$	\$	\$
COPS In School	16,036.78		58,177.00	58,177.00		16,036.78
FEMA Grant			36,771.00	36,770.64		0.36
Historic Preservation Grant	1,589.11			75.00		1,514.11
<b>Total Federal Grants</b>	<b>17,625.89</b>		<b>94,948.00</b>	<b>95,022.64</b>		<b>17,551.25</b>
<b>State Grants:</b>						
Body Armor Fund	3,149.19		1,597.25	350.00		4,396.44
Clean Communities Grant			7,267.33	7,267.33		
Drunk Driving Enforcement Grant	3,923.79			1,472.11	1,861.11	4,312.79
Legislation Grant	16,285.25			16,775.00	489.75	
Make It Click Seat Belt	691.46		5,000.00	5,000.00		691.46
Municipal Alliance on Alcoholism and Drug Abuse			10,574.00	10,574.00		
Municipal Court Alcohol Education, Rehabilitation and Enforcement Fund	410.61		561.72	700.00		272.33
Municipal Stormwater Grant			8,468.00	1,501.95		6,966.05
Domestic Preparedness	13,975.10	6,027.50		19,885.48		117.12
Domestic Violence	2,200.00					2,200.00
Pedestrian Safety	67,428.75			51,979.60		15,449.15
New Jersey Department of Transportation Enhancement Grant -Streetscape	250,000.00			25,000.00		250,000.00
Recreation Grant - Barr Complex	25,000.00					
New Jersey Department of Transportation Enhancement Grant	18,790.70			85.00		18,705.70
Recycling Tonnage Grant	16,366.51					16,366.51
<b>Total State Grants</b>	<b>418,221.36</b>	<b>6,027.50</b>	<b>33,468.30</b>	<b>140,590.47</b>	<b>2,350.86</b>	<b>319,477.55</b>

(Continued)

**BOROUGH OF HADDON HEIGHTS**  
**FEDERAL AND STATE GRANT FUND**  
 Statement of Reserve for Federal and State Grants - Appropriated  
 For the Year Ended December 31, 2004

<b>Other Grants:</b>					
Maintenance - Conrail Grass Cutting	\$	\$	\$	\$	\$
County of Camden - Skateboard Park	69,123.49	1,225.00	1,225.00	1,225.00	1,225.00
	<u>69,123.49</u>	<u>1,225.00</u>	<u>1,225.00</u>	<u>1,225.00</u>	<u>1,225.00</u>
<b>Total All Grants</b>	<b>\$ 504,970.74</b>	<b>\$ 6,027.50</b>	<b>\$ 129,641.30</b>	<b>\$ 305,961.60</b>	<b>\$ 2,350.86</b>
	<u><u>504,970.74</u></u>	<u><u>6,027.50</u></u>	<u><u>129,641.30</u></u>	<u><u>305,961.60</u></u>	<u><u>2,350.86</u></u>
	<b>\$ 337,028.80</b>				<b>\$ 337,028.80</b>



**BOROUGH OF HADDON HEIGHTS  
FEDERAL AND STATE GRANT FUND**  
Statement of Reserve for Federal, State and Other Grants - Unappropriated  
For the Year Ended December 31, 2004

<u>Program</u>	<u>Grants Accrued</u>	<u>Realized as Miscellaneous Revenue in 2004 Budget</u>
<b>Federal Grants:</b>		
COPS In School	\$ 38,000.00	\$ 38,000.00
FEMA Grant	33,093.00	33,093.00
<b>Total Federal Grants</b>	<u>71,093.00</u>	<u>71,093.00</u>
<b>State Grants:</b>		
Clean Communities Program	7,267.33	7,267.33
Alcohol Education, Rehabilitation and Enforcement Fund	561.72	561.72
Municipal Alliance on Alcoholism and Drug Abuse	10,574.00	10,574.00
Make it Click Seat Belt	5,000.00	5,000.00
Body Armor Fund	1,597.25	1,597.25
NJDEP Stormwater Regulation Program	8,468.00	8,468.00
<b>Total State Grants</b>	<u>33,468.30</u>	<u>33,468.30</u>
<b>Other Grants:</b>		
Maintenance - Conrail Grass Cutting	1,225.00	1,225.00
	<u>1,225.00</u>	<u>1,225.00</u>
<b>Total All Grants</b>	<u>\$ 105,786.30</u>	<u>\$ 105,786.30</u>

**\* LOCAL DISTRICT SCHOOL TAX**

		Debit	Credit
Balance January 1, 2004		XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	85001-00	XXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy -2003-2004)	85002-00	XXXXXXXXXX	
Levy School Year July 1, 2004, June 30, 2005		XXXXXXXXXX	
Levy Calendar Year 2004		XXXXXXXXXX	9,616,810.00
Paid		9,616,810.00	XXXXXXXXXX
Balance December 31, 2004		XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	85003-00		XXXXXXXXXX
School Tax Deferred (Not in excess of 50 % of Levy - 2004-2005)	85004-00		XXXXXXXXXX
* Not including Type I school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools.		9,616,810.00	9,616,810.00

# Must include unpaid requisitions.

**MUNICIPAL OPEN SPACE TAX**

		Debit	Credit
Balance January 1, 2004	85045-00	XXXXXXXXXX	
2004 Tax Levy	81105-00	XXXXXXXXXX	
Interest Earned		XXXXXXXXXX	
Expended			XXXXXXXXXX
Balance December 31, 2004	85046-00		XXXXXXXXXX

## REGIONAL SCHOOL TAX

(Provide a separate Statement for each Regional District Involved)

	Debit	Credit
Balance January 1, 2004	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85031-00	XXXXXXXXXX	
School Tax Deferred (Not in excess of 50 % of Levy - 2003-2004) 85032-00	XXXXXXXXXX	
Levy School Year July 1, 2004-June 30, 2005	XXXXXXXXXX	
Levy Calendar Year 2004	XXXXXXXXXX	
Paid		XXXXXXXXXX
Balance December 31, 2004	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85033-00		XXXXXXXXXX
School Tax Deferred (Not in excess of 50 % of Levy - 2004-2005) 85034-00		XXXXXXXXXX
# Must include unpaid requisitions		

## REGIONAL HIGH SCHOOL TAX

	Debit	Credit
Balance January 1, 2004	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85041-00	XXXXXXXXXX	
School Tax Deferred (Not in excess of 50 % of Levy - 2003-2004) 85042-00	XXXXXXXXXX	
Levy School Year July 1, 2004-June 30, 2005	XXXXXXXXXX	
Levy Calendar Year 2004	XXXXXXXXXX	
Paid		XXXXXXXXXX
Balance December 31, 2004	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85043-00		XXXXXXXXXX
School Tax Deferred (Not in excess of 50 % of Levy - 2004-2005) 85044-00		XXXXXXXXXX
# Must include unpaid requisitions		

## COUNTY TAXES PAYABLE

	Debit	Credit
Balance January 1, 2004	XXXXXXXXXX	XXXXXXXXXX
County Taxes <span style="float: right;">80003-01</span>	XXXXXXXXXX	
Due County for Added and Omitted Taxes <span style="float: right;">80003-02</span>	XXXXXXXXXX	21,218.23
2004 Levy	XXXXXXXXXX	XXXXXXXXXX
General County <span style="float: right;">80003-03</span>	XXXXXXXXXX	4,131,679.69
County Library <span style="float: right;">80003-04</span>	XXXXXXXXXX	
County Health	XXXXXXXXXX	
County Open Space Preservation	XXXXXXXXXX	50,865.26
Due County for Added and Omitted Taxes <span style="float: right;">80003-05</span>	XXXXXXXXXX	14,257.20
Paid	4,203,763.18	XXXXXXXXXX
Balance December 31, 2004	XXXXXXXXXX	XXXXXXXXXX
County Taxes		XXXXXXXXXX
Due County for Added and Omitted Taxes	14,257.20	XXXXXXXXXX
	4,218,020.38	4,218,020.38

## SPECIAL DISTRICT TAXES

	Debit	Credit
Balance January 1, 2004 <span style="float: right;">80003-06</span>	XXXXXXXXXX	
2004 Levy: (List Each Type of District Tax Separately - see Footnote)	XXXXXXXXXX	XXXXXXXXXX
Fire - <span style="float: right;">81108-00</span>	XXXXXXXXXX	XXXXXXXXXX
Sewer - <span style="float: right;">81111-00</span>	XXXXXXXXXX	XXXXXXXXXX
Water - <span style="float: right;">81112-00</span>	XXXXXXXXXX	XXXXXXXXXX
Garbage - <span style="float: right;">81109-00</span>	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
Total 2004 Levy <span style="float: right;">80003-07</span>	XXXXXXXXXX	
Paid <span style="float: right;">80003-08</span>		XXXXXXXXXX
Balance December 31, 2004 <span style="float: right;">80003-09</span>		XXXXXXXXXX

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, 2004	80004-01	XXXXXXXXXX	
State Library Aid Received in 2004	80004-02	XXXXXXXXXX	
Expended	80004-09		XXXXXXXXXX
Balance December 31, 2004	80004-10		

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

Balance January 1, 2004	80004-03	XXXXXXXXXX	
State Library Aid Received 2004	80004-04	XXXXXXXXXX	
Expended	80004-11		XXXXXXXXXX
Balance December 31, 2004	80004-12		

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

Balance January 1, 2004	80004-05	XXXXXXXXXX	
State Library Aid Received in 2004	80004-06	XXXXXXXXXX	
Expended	80004-13		XXXXXXXXXX
Balance December 31, 2004	80004-14		

### RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

Balance January 1, 2004	80004-07	XXXXXXXXXX	
State Library Aid Received in 2004	80004-08	XXXXXXXXXX	
Expended	80004-15		XXXXXXXXXX
Balance December 31, 2004	80004-16		

## STATEMENT OF GENERAL BUDGET REVENUES 2004

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated	80101-	315,000.00	315,000.00
Surplus Anticipated with Prior Written Consent of Director of Local Government	80102-		
Miscellaneous Revenue Anticipated:	XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Adopted Budget		1,806,935.30	1,759,086.10
Added by N.J.S. 40A:4-87:(List on 17a)	XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
<b>Total Miscellaneous Revenue Anticipated</b>	80103-	1,806,935.30	1,759,086.10
Receipts from Delinquent Taxes	80104-	200,000.00	212,146.35
Amount to be Raised by Taxation:	XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
(a) Local Tax for Municipal Purposes	80105-	3,467,764.70	XXXXXXXXXXXX
(b) Addition to Local District School Tax	80106-		XXXXXXXXXXXX
<b>Total Amount to be Raised by Taxation</b>	80107-	3,467,764.70	3,558,350.42
		5,789,700.00	5,844,582.87
			54,882.87

## ALLOCATION OF CURRENT TAX COLLECTIONS

		Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	80108-00	XXXXXXXXXXXX	17,090,109.95
Amount to be Raised by Taxation		XXXXXXXXXXXX	XXXXXXXXXXXX
Local District School Tax	80109-00	9,616,810.00	XXXXXXXXXXXX
Regional School Tax	80119-00		XXXXXXXXXXXX
Regional High School Tax	80110-00		XXXXXXXXXXXX
County Taxes	80111-00	4,182,544.95	XXXXXXXXXXXX
Due County for Added and Omitted Taxes	80112-00	14,257.20	XXXXXXXXXXXX
Special District Taxes	80113-00		XXXXXXXXXXXX
Municipal Open Space Tax	80120-00		XXXXXXXXXXXX
Reserve for Uncollected Taxes	80114-00	XXXXXXXXXXXX	281,852.62
Deficit in Required Collection of Current Taxes (or)	80115-00	XXXXXXXXXXXX	
Balance for Support of Municipal Budget (or)	80116-00	3,558,350.42	XXXXXXXXXXXX
* Excess Non-Budget Revenue (See Footnote)	80117-00		XXXXXXXXXXXX
* Deficit Non-Budget Revenue (See Footnote)	80118-00	XXXXXXXXXXXX	
* 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.		17,371,962.57	17,371,962.57



## STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2004

2004 Budget as Adopted	80012-01	5,789,700.00
2004 Budget - Added by N.J.S. 40A:4-87	80012-02	
Appropriated for 2004 (Budget Statement Item 9)	80012-03	5,789,700.00
Appropriated for 2004 by Emergency Appropriation (Budget Statement Item 9)	80012-04	
<b>Total General Appropriations (Budget Statement Item 9)</b>	<b>80012-05</b>	<b>5,789,700.00</b>
Add: Overexpenditures (see footnote)	80012-06	
<b>Total Appropriations and Overexpenditures</b>	<b>80012-07</b>	<b>5,789,700.00</b>
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	5,409,227.37
Paid or Charged - Reserve for Uncollected Taxes	80012-09	281,852.62
Reserved	80012-10	98,614.59
<b>Total Expenditures</b>	<b>80012-11</b>	<b>5,789,694.58</b>
Unexpended Balances Canceled (see footnote)	80012-12	5.42

**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 the "Total Expenditures" and "Unexpended Balances Canceled".

## SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

2004 Authorizations		
N.J.S. 40A:4-46 (After adoption of Budget)		
N.J.S. 40A:4-20 (Prior to adoption of Budget)		
<b>Total Authorizations</b>		
Deduct Expenditures:		
Paid or Charged		
Reserved		
<b>Total Expenditures</b>		

# RESULTS OF 2004 OPERATION

## CURRENT FUND

		Debit	Credit
Excess of anticipated Revenues:		XXXXXXXXXXXX	XXXXXXXXXXXX
Miscellaneous Revenues anticipated	80013-01	XXXXXXXXXXXX	
Delinquent Tax Collections	80013-02	XXXXXXXXXXXX	12,146.35
		XXXXXXXXXXXX	
Required Collection of Current Taxes	80013-03	XXXXXXXXXXXX	90,585.72
Unexpended Balances of 2004 Budget Appropriations	80013-04	XXXXXXXXXXXX	5.42
Miscellaneous Revenue Not Anticipated	81113-	XXXXXXXXXXXX	35,028.31
Miscellaneous Revenue Not Anticipated: Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	XXXXXXXXXXXX	
Payments in Lieu of Taxes on Real Property	81120-	XXXXXXXXXXXX	
Sale of Municipal Assets		XXXXXXXXXXXX	
Unexpended Balances of 2003 Appropriation Reserves	80013-05	XXXXXXXXXXXX	143,708.58
Prior Years Interfunds Returned in 2004	80013-06	XXXXXXXXXXXX	1,641.97
		XXXXXXXXXXXX	
		XXXXXXXXXXXX	
		XXXXXXXXXXXX	
Deferred School Tax Revenue: (See School Taxes, Sheets 13&14)		XXXXXXXXXXXX	XXXXXXXXXXXX
Balance January 1, 2004	80013-07		XXXXXXXXXXXX
Balance December 31, 2004	80013-08	XXXXXXXXXXXX	
Deficit in Anticipated Revenues:		XXXXXXXXXXXX	XXXXXXXXXXXX
Miscellaneous Revenues Anticipated	80013-09	47,849.20	XXXXXXXXXXXX
Delinquent Tax Collections	80013-10		XXXXXXXXXXXX
			XXXXXXXXXXXX
Required Collection of Current Taxes	80013-11		XXXXXXXXXXXX
Interfund Advances Originating in 2004	80013-12	46,071.18	XXXXXXXXXXXX
Senior Citizen Discount Disallowed		3,500.00	XXXXXXXXXXXX
			XXXXXXXXXXXX
			XXXXXXXXXXXX
			XXXXXXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	XXXXXXXXXXXX	
Surplus Balance - To Surplus (Sheet 21)	80013-14	185,695.97	XXXXXXXXXXXX
		283,116.35	283,116.35



**SURPLUS - CURRENT FUND  
YEAR 2004**

		DEBIT	CREDIT
1. Balance January 1, 2004	80014-01	XXXXXXXXXX	388,603.18
2.		XXXXXXXXXX	
3. Excess Resulting From 2004 Operations	80014-02	XXXXXXXXXX	185,695.97
4. Amount Appropriated in the 2004 Budget - Cash	80014-03	315,000.00	XXXXXXXXXX
5. Amount Appropriated 2004 Budget - with Prior Written Consent of Director of Local Government Services	80014-04		XXXXXXXXXX
6.			XXXXXXXXXX
7. Balance December 31, 2004	80014-05	259,299.15	XXXXXXXXXX
		574,299.15	574,299.15

**ANALYSIS OF BALANCE DECEMBER 31, 2004  
(FROM CURRENT FUND - TRIAL BALANCE)**

Cash	80014-06		562,491.51
Investments	80014-07		
Sub Total			562,491.51
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08		309,564.13
Cash Surplus	80014-09		252,927.38
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	2,771.77	
Deferred Charges #	80014-12	3,600.00	
Cash Deficit #	80014-13		
Total Other Assets	80014-14		6,371.77
	80014-15		259,299.15

\* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS" WOULD ALSO BE PLEDGED TO CASH LIABILITIES.

# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2005 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.), 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 - 2004 LEVY**

1. Amount of Levy as per Duplicate (Analysis) #	or		82101-00	\$17,268,602.95
	(Abstract of Ratables)		82113-00	_____
2. Amount of Levy Special District Taxes			82102-00	_____
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et. seq.			82103-00	12,229.02
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et. seq.			82104-00	46,216.66
5a. Subtotal 2004 Levy		<u>17,327,048.63</u>		
5b. Reductions due to tax appeals**		_____		
5c. Total 2004 Tax Levy			82106-00	<u>\$17,327,048.63</u>
6. Transferred to Tax Title Liens			82107-00	_____
7. Transferred to Foreclosed Property			82108-00	_____
8. Remitted, Abated or Canceled			82109-00	\$31,724.71
9. Discount Allowed			82110-00	_____
10. Collected in Cash:	In 2003		82121-00	\$118,263.09
	In 2004 *		82122-00	\$16,808,157.94
State's Share of 2004 Senior Citizens and Veterans Deductions Allowed			82123-00	\$163,688.92
R.E.A.P Revenue			82124-00	_____
Total To Line 14			82111-00	<u>\$17,090,109.95</u>
11. Total Credits				<u>17,121,834.66</u>
12. Amount Outstanding, December 31, 2004			83120-00	205,213.97
13. Percentage of Cash Collections to Total 2004 Levy, (item 10 divided by item 5e) is	98.63 %			
	82112-00			<input type="checkbox"/>
<b>NOTE: If municipality conducted Accelerated Tax Sale or Tax Levy Sale check here and complete Sheet 22a.</b>				
<u>14. Calculation of Current Taxes Realized in Cash:</u>				
Total of Line 10				17,090,109.95
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals				_____
To Current Taxes Realized in Cash (Sheet 17)				<u>17,090,109.95</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 ÷ \$1,500,000.00, 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 a part of 2004 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.

# ACCELERATED TAX SALE / TAX LEVY SALE - CHAPTER 99

## To Calculate Underlying Tax Collection Rate for 2004

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 2004 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 2004 Tax Levy

\_\_\_\_\_

Percentage of Collection Excluding Tax Levy 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, 2004	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	2,915.90	XXXXXXXXXX
<b>Due To State of New Jersey</b>	XXXXXXXXXX	
2. Sr. Citizens Deductions Per Tax Billings	40,750.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	119,000.00	XXXXXXXXXX
4. Sr. Citizens Deductions Allowed by Tax Collector	3,938.92	XXXXXXXXXX
5.		
6.		
7. Sr. Citizens Deductions Disallowed by Tax Collector	XXXXXXXXXX	
8. Sr. Citizens Deductions Disallowed by Tax Collector 2003 Taxes	XXXXXXXXXX	3,500.00
9. Received in Cash from State	XXXXXXXXXX	160,333.05
10.		
11.		
12. Balance December 31, 2004	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	2,771.77
Due To State of New Jersey		XXXXXXXXXX
	166,604.82	166,604.82

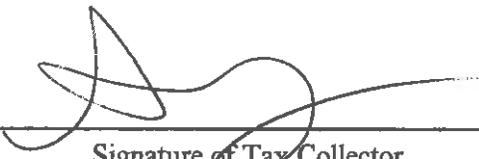
Calculation of Amount to be included on Sheet 22, Item 10 -  
2004 Senior Citizens and Veterans Deductions Allowed

Line 2	40,750.00	
Line 3	119,000.00	
Line 4	3,938.92	
Line 5		
Line 6		
Sub-Total	163,688.92	
Less: Line 7		
To Item 10, Sheet 22	163,688.92	

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

	DEBIT	CREDIT
Balance January 1, 2004	XXXXXXXXXX	
Taxes Pending Appeals	XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals	XXXXXXXXXX	XXXXXXXXXX
Contested Amount of 2004 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)	XXXXXXXXXX	
Interest Earned on Taxes Pending State Appeals	XXXXXXXXXX	
Cash Paid to Appellants (Including 5% Interest from the Date of Payment) Closed to Results of Operations (Portion of Appeal won by Municipality, including Interest)		XXXXXXXXXX XXXXXXXXXX
Balance December 31, 2004		XXXXXXXXXX
Taxes Pending Appeals*	XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals	XXXXXXXXXX	XXXXXXXXXX

\* Includes State Tax Court and County Board of Taxation  
Appeals Not Adjusted by December 31, 2004

  
 \_\_\_\_\_  
 Signature of Tax Collector

    T-1479                            1/28/05      
 License #                            Date



# 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 \_\_\_\_\_  
     [(2005 Estimated Total Levy - 2004 Total Levy) / 2004 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) \_\_\_\_\_

**2005 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, 2004		225,201.45	XXXXXXXXXXXXXXXXXX
A. Taxes	83102-00	225,201.45	XXXXXXXXXXXXXXXXXX
B. Tax Title Liens	83103-00		XXXXXXXXXXXXXXXXXX
2. Canceled:			XXXXXXXXXXXXXXXXXX
A. Taxes	83105-00		8,084.46
B. Tax Title Liens	83106-00		XXXXXXXXXXXXXXXXXX
3. Transferred to Foreclosed Tax Title Liens:			XXXXXXXXXXXXXXXXXX
A. Taxes	83108-00		
B. Tax Title Liens	83109-00		
4. Added Taxes	83110-00	3,500.00	XXXXXXXXXXXXXXXXXX
5. Added Tax Title Liens	83111-00		XXXXXXXXXXXXXXXXXX
6. Adjustment between Taxes (Other than Current Year) and Tax Title Liens:			XXXXXXXXXXXXXXXXXX
A. Taxes - Transfers to Tax Title Liens	83104-00		(1)
B. Tax Title Liens - Transfers from Taxes	83107-00	(1)	XXXXXXXXXXXX
7. Balance Before Cash Payments			220,616.99
8. Totals		228,701.45	228,701.45
9. Balance Brought Down		220,616.99	XXXXXXXXXXXXXXXXXX
10. Collected:			212,146.35
A. Taxes	83116-00	212,146.35	XXXXXXXXXXXXXXXXXX
B. Tax Title Liens	83117-00		XXXXXXXXXXXXXXXXXX
11. Interest and Costs - 2004 Tax Sale	83118-00		XXXXXXXXXXXXXXXXXX
12. 2004 Taxes Transferred to Liens	83119-00		XXXXXXXXXXXXXXXXXX
13. 2004 Taxes	83123-00	205,213.97	XXXXXXXXXXXXXXXXXX
14. Balance December 31, 2004			213,684.61
A. Taxes	83121-00	213,684.61	XXXXXXXXXXXXXXXXXX
B. Tax Title Liens	83122-00		XXXXXXXXXXXXXXXXXX
15. Totals		425,830.96	425,830.96

16. Percentage of Cash Collections to Adjusted Amount

Outstanding (Item #10 divided by Item #9) 96.16 %

17. Item #14 multiplied by percentage shown above is \$ 205479.12 [83125-00] and represents the maximum amount that may be anticipated in 2005.

(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, 2004	84101-00	26,100.00	XXXXXXXXXX
2. Foreclosed or Deeded in 2004		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, 2004	84114-00	XXXXXXXXXX	26,100.00
		26,100.00	26,100.00

### CONTRACT SALES

		DEBIT	CREDIT
15. Balance January 1, 2004	84115-00		XXXXXXXXXX
16. 2004 Sales from Foreclosed Property	84116-00		XXXXXXXXXX
17. Collected*	84117-00	XXXXXXXXXX	
18.	84118-00	XXXXXXXXXX	
19. Balance December 31, 2004	84119-00	XXXXXXXXXX	

### MORTGAGE SALES

		DEBIT	CREDIT
20. Balance January 1, 2004	84120-00		XXXXXXXXXX
21. 2004 Sales from Foreclosed Property	84121-00		XXXXXXXXXX
22. Collected*	84122-00	XXXXXXXXXX	
23.	84123-00	XXXXXXXXXX	
24. Balance December 31, 2004	84124-00	XXXXXXXXXX	

Analysis of Sale of Property: \_\_\_\_\_

\* Total Cash Collected in 2004 (84125-00) \_\_\_\_\_

Realized in 2004 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. 44A: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, 2003 Per Audit Report</u>	<u>Amount in 2004 Budget</u>	<u>Amount Resulting from 2004</u>	<u>Balance as at Dec. 31, 2004</u>
1. <u>Emergency Authorization - Municipal *</u>				
2. <u>Emergency Authorizations - Schools</u>				
3. _____				
4. _____				
5. _____				
<u>Subtotal</u>				
6. <u>Deficit from Operations Total Current</u>				
7. <u>Trust - Other</u>				
8. <u>Trust - Dog</u>				
9. <u>Trust- Assessment</u>				
10. <u>Capital -</u>	4,315.85	4,315.85		

\* 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. _____	_____	_____

**JUDGMENTS 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 2005</u>
1. _____	_____	_____	_____	_____
2. _____	_____	_____	_____	_____
3. _____	_____	_____	_____	_____
4. _____	_____	_____	_____	_____





# SCHEDULE OF BONDS ISSUED AND OUTSTANDING AND 2005 DEBT SERVICE FOR BONDS

(COUNTY) (MUNICIPAL) GENERAL CAPITAL BONDS

		Debit	Credit	2005 Debt Service
Outstanding January 1, 2004	80033-01	XXXXXXXXXX	2,510,000.00	
Issued	80033-02	XXXXXXXXXX		
Paid	80033-03	275,000.00	XXXXXXXXXX	
Outstanding December 31, 2004	80033-04	2,235,000.00	XXXXXXXXXX	
		2,510,000.00	2,510,000.00	
2005 Bond Maturities - General Capital Bonds			80033-05 \$	285,000.00
2005 Interest on Bonds *		80033-06	95,551.25	
<b>ASSESSMENT SERIAL BONDS</b>				
Outstanding January 1, 2004	80033-07	XXXXXXXXXX		
Issued	80033-08	XXXXXXXXXX		
Paid	80033-09		XXXXXXXXXX	
Outstanding December 31, 2004	80033-10		XXXXXXXXXX	
2005 Bond Maturities - Assessment Bonds			80033-11	
2005 Interest on Bonds *		80033-12		
Total "Interest on Bonds - Debt Service" (* Items)			80033-13	95,551.25

## LIST OF BONDS ISSUED DURING 2004

Purpose	2005 Maturity	Amount Issued	Date of Issue	Interest Rate
Assessment:				
Subtotal				

80033-14

80033-15

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2005 DEBT SERVICE FOR LOANS  
(COUNTY) (MUNICIPAL) GREEN ACRES ASSISTANCE LOANS2**

		Debit	Credit	2005 Debt Service
Outstanding January 1, 2004	80033-01	XXXXXXXXXX	100,392.84	
Issued	80033-02	XXXXXXXXXX	230,000.00	
Paid	80033-03	9,164.34	XXXXXXXXXX	
Outstanding December 31, 2004	80033-04	321,228.50	XXXXXXXXXX	
		330,392.84	330,392.84	
2005 Loan Maturities			80033-05	19,099.20
2005 Interest on Loans			80033-06	6,329.54
<b>Total 2005 Debt Service for Green Acres Assistance Loans</b>			80033-13	<b>25,428.74</b>
<b>LOAN</b>				
Outstanding January 1, 2004	80033-07	XXXXXXXXXX		
Issued	80033-08	XXXXXXXXXX		
Paid	80033-09		XXXXXXXXXX	
Outstanding December 31, 2004	80033-10		XXXXXXXXXX	
2005 Loan Maturities			80033-11	
2005 Interest on Loans			80033-12	
<b>Total 2005 Debt Service for</b>	<b>Loan</b>		80033-13	

**LIST OF LOANS ISSUED DURING 2004**

Purpose	2005 Maturity	Amount Issued	Date of Issue	Interest Rate
Green Acres Assistance Loan:				
Improvement and Upgrade of Ball Fields	9,750.65	230,000.00	9-11-04	2.00%
Subtotal	9,750.65	230,000.00		

80033-14                      80033-15

# SCHEDULE OF BONDS ISSUED AND OUTSTANDING AND 2005 DEBT SERVICE FOR BONDS

## TYPE I SCHOOL TERM BONDS

		Debit	Credit	2005 Debt Service
Outstanding January 1, 2004	80034-01	XXXXXXXXXX		
Paid	80034-02		XXXXXXXXXX	
Outstanding December 31, 2004	80034-03		XXXXXXXXXX	
2005 Bond Maturities - Term Bonds		80034-04		
2005 Interest on Bonds *		80034-05		

## TYPE I SCHOOL SERIAL BOND

Outstanding January 1, 2004	80034-06	XXXXXXXXXX	
Issued	80034-07	XXXXXXXXXX	
Paid	80034-08		XXXXXXXXXX
Outstanding December 31, 2004	80034-09		XXXXXXXXXX
2005 Interest on Bonds *		80034-10	
2005 Bond Maturities - Serial Bonds			80034-11
Total "Interest on Bonds - Type I School Debt Service" (* Items)			80034-12

## LIST OF BONDS ISSUED DURING 2004

Purpose	2005 Maturity -01	Amount Issued -02	Date of Issue	Interest Rate
Total 80035-				

## 2005 INTEREST REQUIREMENT -CURRENT FUND DEBT ONLY

	Outstanding Dec. 31 2004	2005 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 SCHEDULE FOR ASSESSMENT NOTES

1	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2004	Date of Maturity	Rate of Interest	2005 Budget Requirement		Interest Computed to (Insert Date)
							For Principal	For Interest **	
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
	Total								

80051-01                      80051-02

**MEMO: \* See Sheet 33 for clarification of "Original Date of Issue"**  
 Assessment Notes with an original date of issue of December 31, 2002 or prior must be appropriated in full in the 2005 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 Lease Obligation Outstanding Dec 31, 2004	2005 Budget Requirement	
		For Principal	For Interest/Fees
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
<b>Total</b>	0.00	0.00	0.00

(Do not crowd-add additional sheets)



BOROUGH OF HADDON HEIGHTS  
GENERAL CAPITAL FUND  
Statement of Improvement Authorizations  
For the Year Ended December 31, 2004

Ordinance Number	Improvement Description	Ordinance Date	Ordinance Amount	Balance December 31, 2003		2004 Authorizations	Reserve for Encumbrances and Contracts Canceled	Paid or Charged	Transfers and Canceled	Balance December 31, 2004	
				Funded	Unfunded					Funded	Unfunded
9627	Acquisition, Construction, Repair and	9/8/1994									
9657	Installation of Various Capital	10/18/1994									
968	Improvements	11/21/1994	\$236,277.00	\$705.42						\$705.42	
1082;1083;	Library Improvements - ADA,										
1086	Amending a Previously Adopted Ord.	5/2/2000	275,436.51	67.44				\$67.44			
1088	Various Capital Improvements	6/7/2000	16,500.00	38.14				38.14			
1107	Acquisition, Construction, Repair and										
	Installation of Various Capital Improvements	7/10/2001	520,435.00	121,534.43			\$4,237.50	12,337.87	(\$48,000.00)	65,434.06	\$5,741.70
1108	Improvement and Upgrading of Ball fields	7/10/2001	252,252.00	\$9,172.50			15,782.67	19,213.47			
1109	Acquisition and Installation of Tax										
	Collection and Finance Software and										
	Repaving of the Borough Parking Lot	7/10/2001	6,600.00	930.80				420.00		510.80	
1126	Acquisition, Construction, Repair and	5/7/2002									
	Installation of Various Capital Improvements		565,535.00	165,429.90	1,180.00			40,015.49	(3,159.00)	122,255.41	1,180.00
1135	Improvements to Various Borough										
	Recreational Facilities	9/3/2002	3,028.00	91.24				91.24		(0.00)	
1147	The Acquisition and Installation of a										
	Computer and Printer for Tax Assessor	2/18/2003	2,100.00	267.05						267.05	
1152	Construction and/or Reconstruction of										
	Curb at Various Locations	7/15/2003	5,000.00	2,296.35				1,325.00	(500.00)	471.35	
1153	Construction and for Reconstruction of the										
	Storm Drainage System on Fourth Avenue	7/15/2003	15,148.20	25.70			820.00	820.00		25.70	
1154	Acquisition, Construction, Repair and										
	Installation of Various Capital Improvements	9/2/2003	165,000.00	82,257.88			10,667.85	43,078.87	(12,648.00)	37,198.86	
1166	Skate Board Park	2/3/2004	16,500.00					16,453.09	16,500.00	46.91	
1168	Alarm System for Public Works Dept. Fuel										
	Tank Detection System	3/16/2004	3,659.00					3,659.00	3,659.00		

(Continued)

**BOROUGH OF HADDON HEIGHTS**  
**GENERAL CAPITAL FUND**  
 Statement of Improvement Authorizations  
 For the Year Ended December 31, 2004

Ordinance Number	Improvement Description	Ordinance Date	Ordinance Amount	Balance December 31, 2003		2004 Authorizations	Reserve for Encumbrances and Contracts Canceled	Paid or Charged	Transfers and Canceled	Balance December 31, 2004	
				Funded	Unfunded					Funded	Unfunded
1170	Upgrades to Fuel Storage Tank	5/4/2004	\$5,000.00					\$2,266.76	\$5,000.00	\$2,733.24	
1172	Acquisition of Computer Equipment in Police Department	6/15/2004	650.00		\$650.00			584.16		65.84	
1175	Construction for Completion of Third Ave.	8/17/2004	1,500.00					115.94	1,500.00	1,384.06	
1177	Various Improvements	8/17/2004	316,575.00		316,575.00			158,102.81			\$158,472.19
1180	Reconstruction and Improvements to Garage Door at Fire Department	10/5/2004	12,648.00					85.48	12,648.00		12,562.52
1182	Improvements to Various Borough Recreational Fields	11/15/2004	25,000.00					453.87	25,000.00	24,546.13	
						\$317,225.00	\$31,508.02	\$299,128.63		\$218,445.97	\$215,155.27
						\$181,995.00					
						9,580.00					
						125,000.00					
						650.00					
						\$317,225.00					





# GENERAL CAPITAL FUND

## STATEMENT OF CAPITAL SURPLUS

Year-2004

		DEBIT	CREDIT
Balance January 1, 2004	80029-01	XXXXXXXXXX	2,558.48
Premium on Sale of Bonds		XXXXXXXXXX	
Funded Improvement Authorizations Canceled		XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations	80029-02	650.00	XXXXXXXXXX
Appropriated to 2004 Budget Revenue	80029-03		XXXXXXXXXX
Balance December 31, 2004	80029-04	1,908.48	XXXXXXXXXX
		2,558.48	2,558.48

## 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, 2004 \_\_\_\_\_
2. Amount of Cash in Special Trust Fund as of December 31, 2004 (Note A) \_\_\_\_\_
3. Amount of Bonds Issued Under Item 1  
Maturing in 2005 \_\_\_\_\_
4. Amount of Interest on Bonds with a Covenant -  
2005 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 2004 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 2004 was	<u>17,327,048.63</u>
2. Amount of Item 1 Collected in 2004 (*)	<u>17,090,109.95</u>
3. Seventy (70) percent of Item 1	<u>12,128,934.04</u>

(\*) Including prepayments and overpayments applied.

B.

1. Did any maturities of bonded obligations or notes fall due during the year 2004?

Answer YES or NO                      YES

2. Have payments been made for all bonded obligations or notes due on or before December 31, 2004?

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 2005 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 in 2003	_____	=	_____
2. 4% of 2003 Tax Levy for all purposes: Levy --	_____	=	_____
3. Cash Deficit 2004	_____	=	_____
4. 4% of 2004 Tax Levy for all purposes: Levy --	_____	=	_____

E.

<u>Unpaid</u>	<u>2003</u>	<u>2004</u>	<u>Total</u>
1. State Taxes	_____	_____	_____
2. County Taxes	_____	<u>14,257.20</u>	<u>14,257.20</u>
3. Amounts due Special Districts	_____	_____	_____
4. Amounts due School District for Local School Tax	_____	_____	_____

**INSTRUCTIONS IN PREPARATION OF  
ANNUAL FINANCIAL STATEMENT OF 2005**

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

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

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

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1D	Report of Federal & State Financial Assistance Expenditures of Awards
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4.	Trial Balance--Public Assistance Fund
5.	Trial Balance--Federal and State Fund
6 & 6b.	Trial Balance--Trust Funds / Schedule of Trust Fund Deposits & Reserves
6a.	Municipal Public Defender Certification - P.L. 1997, C.256
7.	Analysis of Trust Assessment Cash and Investments Pledged to Liabilities and Surplus
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17.	Allocation of Current Tax Collections
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20.	Schedule of Miscellaneous Revenues Not Anticipated
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23.	Due from/to State of New Jersey for Senior Citizens and Veterans Deductions
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25.	Municipal Budget - Computation of "Reserve for Uncollected Taxes" and "Amount to be Raised by Taxation"
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