

ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2019  
(UNAUDITED)

POPULATION LAST CENSUS	8,813
NET VALUATION TAXABLE 2019	\$1,162,222,228
MUNICODE	0337

FIVE DOLLARS PER DAY PENALTY IF NOT FILED BY:  
COUNTIES - JANUARY 26, 2020  
MUNICIPALITIES - FEBRUARY 10, 2020

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

Township of Westampton, County of Burlington

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

	Date	Examined By:	
1			Preliminary Check
2			Examined

I hereby certify that the debt shown on Sheets 31 to 34a, 49 to 51a and 63 to 65a are complete, were computed by me and  
can be supported upon demand by a register or other detailed analysis.

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

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

REQUIRED CERTIFICATION BY THE CHIEF FINANCIAL OFFICER:

I hereby certify that I am responsible for filing this verified Annual Financial Statement, ~~(which I have prepared)~~ or  
(which I have not prepared) [eliminate one] and information required also included herein and that this Statement is an  
exact copy of the original on file with the clerk of the governing body, that all calculations, extensions and additions  
are correct, that no transfers have been made to or from emergency appropriations and all statements contained herein  
are in proof; I further certify that this statement is correct insofar as I can determine from all the books and records  
kept and maintained in the Local Unit.

Further, I do hereby certify that I, Robert Hudnell, am the Chief Financial  
Officer, License # 0-00040 1/89, of the Township of  
Westampton, County of Burlington and that the  
statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as at  
December 31, 2019, 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 Govern-  
ment Services, including the verification of cash balances as of December 31, 2019.

Signature  
Title Chief Financial Officer  
Address 201 Stiles Avenue, Maple Shade, NJ 08052  
Phone Number (856) 779-9610  
Fax Number (856) 779-2524  
Email bsprigman@mapleshade.com

IT IS HEREBY INCUMBENT UPON THE CHIEF FINANCIAL OFFICER, WHEN NOT  
PREPARED BY SAID, AT A MINIMUM MUST REVIEW THE CONTENTS OF THIS ANNUAL  
FINANCIAL STATEMENT WITH THE PREPARER, SO AS TO BE FAMILIAR WITH THE  
REPRESENTATIONS AND ASSERTIONS MADE HEREIN.



**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 2020.

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:	<u>Township of Westampton</u>
Chief Financial Officer:	<u>Robert Hudnell</u>
Signature:	<u></u>
Certificate #:	<u>0-00040 1/89</u>
Date:	<u></u>

**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:	<u></u>
Chief Financial Officer:	<u></u>
Signature:	<u></u>
Certificate #:	<u></u>
Date:	<u></u>

21-0733189  
Fed I.D. #

Township of Westampton  
Municipality

Burlington  
County

Report of Federal and State Financial Assistance  
Expenditures of Awards

Fiscal Year Ending:		<u>December 31, 2019</u>	
(1)	(2)	(3)	
Federal Programs Expended (administered by the State)	State Programs Expended	Other Federal Programs Expended	
TOTAL	\$ 100,824.44	\$ 130,993.91	\$ 234,750.80

Type of Audit required by US Uniform Guidance and NJ OMB 15-08:

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 US Uniform Guidance and NJ OMB 15-08.  
The single audit threshold has been increased to \$750,000 beginning with fiscal year starting 1/1/2015.

- (1) Report expenditures from federal pass-through programs received directly from state governments. Federal pass-through funds can be identified by the Catalog of Federal Domestic Assistance (CFDA) number reported in the State's grant/contract agreements.
- (2) Report expenditures from state programs received directly from state government or indirectly from pass-through entities. **Exclude state aid (i.e., CMPTRA, Energy Receipts tax, etc.) since there are no compliance requirements.**
- (3) Report expenditures from federal programs received directly from the federal government or indirectly from entities other than state governments.

Signature of Chief Financial Officer

Date

# IMPORTANT!

## READ INSTRUCTIONS

### INSTRUCTION

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

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

### CERTIFICATION

I hereby certify that there was no "utility fund" on the books of account and there was no utility owned and operated by the \_\_\_\_\_ Township of \_\_\_\_\_ Westampton \_\_\_\_\_, County of \_\_\_\_\_ Burlington \_\_\_\_\_ during the year 2019 and that sheets 40 to 68 are unnecessary.

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

Signature \_\_\_\_\_

Name \_\_\_\_\_ Todd R. Saler \_\_\_\_\_

Title \_\_\_\_\_ Registered Municipal Accountant \_\_\_\_\_

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

#### NOTE:

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

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### MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2019

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2020 and filed with the County Board of Taxation on January 10, 2020 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of \$ \_\_\_\_\_.

\_\_\_\_\_  
SIGNATURE OF TAX ASSESSOR

\_\_\_\_\_  
**Township of Westampton**  
MUNICIPALITY

\_\_\_\_\_  
**Burlington**  
COUNTY

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

**POST CLOSING**

**TRIAL BALANCE - CURRENT FUND**

AS OF DECEMBER 31, 2019

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

Title of Account	Debit	Credit
Cash	3,105,364.35	
Investments		
Due from State of NJ - Senior Citizens & Veterans Deductions	11,022.29	
<b>Receivables with Full Reserves:</b>		
Delinquent Taxes	376,035.52	
Tax Title Liens	109,456.62	
Property Acquired by Taxes	1,306,500.00	
Contract Sales Receivable		
Mortgage Sales Receivable		
Other Accounts Receivable		
Due from Federal and State Grant Fund		
Due from Trust Other Funds	349.41	
Due from Municipal Open Space Trust Fund	6,770.92	
<b>Sub-total Receivables with Full Reserves</b>	1,799,112.47	
Deferred Charges (Sheets 28, 29 & 30)		
Deferred School Taxes (Sheets 13 & 14)	6,975,605.00	
Sub-total	11,891,104.11	-

(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 OF DECEMBER 31, 2019

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

Title of Account	Debit	Credit
<b>Totals from Sheet 3</b>	11,891,104.11	-
<b>Cash Liabilities:</b>		
Appropriation Reserves		339,605.20
Due to State of New Jersey - Senior Citizens & Veterans Deductions		
Local District School Tax Payable		473,692.88
Regional School Tax Payable		
Regional High School Tax Payable		317,374.26
County Taxes Payable		
Due County for Added and Omitted Taxes		66,652.72
Special District Taxes Payable		
State Library Aid ( See Sheet 16 )		
Reserve for Encumbrances		51,294.03
Prepaid Taxes		344,607.84
Tax Overpayments		42,986.95
Accounts Payable		43,998.77
Reserve for Tax Map		13,362.50
Reserve for Tax Appeals		11,676.40
Due to State of New Jersey		11,870.00
Due Federal and State Grant Fund		6,650.54
Due Trust Other Funds		
Due General Capital Fund		134,298.00
<b>Sub-total Cash Liabilities C</b>		1,858,070.09
Special Emergency Notes		
Reserve for Receivables		1,799,112.47
School Taxes Deferred (Sheets 13& 14)		6,975,605.00
Fund Balance		1,258,316.55
<b>Total</b>	11,891,104.11	11,891,104.11

(Do not crowd - add additional sheets)







(Do not crowd - add additional sheets)

POST CLOSING

TRIAL BALANCE - TRUST FUNDS

(Assessment Section Must be Separately Stated)

AS OF DECEMBER 31, 2019

Title of Account	Debit	Credit
Trust Other Fund		
Cash	2,000,223.86	
Deferred Charges		
Other Accounts Receivable	2,200.00	
Due to Current Fund		349.41
Due to Federal & State Grant Fund		10,504.80
Payroll Deductions Payable		4,430.41
Reserves for:		
Escrow Deposits		185,182.37
Recreation Expenditures		284,665.86
Municipal Drug Alliance		28,896.66
Municipal Law Enforcement		6,225.49
Fire Code Penalties		8,533.90
Public Defender Fees		14,641.68
Accumulated Sick Time		163,049.22
Outside Police Services		96.35
Affordable Housing		29,513.82
COAH Development Fees		972,300.19
Snow Removal		13,142.01
Confiscated Funds		-
Community Events		8,939.60
K-9 Unit		1,438.68
Redemption of Tax Title Liens		207.91
Premiums Received at Tax Sale		262,000.00
Performance Bonds		8,305.50
Sub-total	2,002,423.86	2,002,423.86

(Do not crowd - add additional sheets)

(Do not crowd - add additional sheets)

MUNICIPAL PUBLIC DEFENDER  
CERTIFICATION  
Public Law 1998, C. 256

Municipal Public Defender Expended Prior Year 2018: ..... (1) \$ 17,800.00  
x 25%  
(2) \$ 4,450.00

Municipal Public Defender Trust Cash Balance December 31, 2019: ..... (3) \$ 14,641.68

Note: If the amount of money in a dedicated fund established pursuant to this section exceeds by more than 25% the amount which the municipality expended during the prior year providing the services of a municipal public defender, the amount in excess of the amount expended shall be forwarded to the Criminal Disposition and Review Collection Fund administered by the Victims of Crime Compensation Board (P.O. Box 084, Trenton, N.J. 08625).

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

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

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



# 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, 2018	RECEIPTS					Disbursements	Balance Dec. 31, 2019
		Assessments and Liens	Current Budget					
Assessment Serial Bond Issues:		XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
Assessment Bond Anticipation Note Issues:	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
Other Liabilities								
Trust Surplus								
Less Assets "Unfinanced"	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
Total	-	-	-	-	-	-	-	-

Sheet 7

**POST CLOSING  
TRIAL BALANCE - GENERAL CAPITAL FUND**

AS OF DECEMBER 31, 2019

Title of Account	Debit	Credit
Est. Proceeds Bonds and Notes Authorized	495.33	XXXXXXXX
Bonds and Notes Authorized but Not Issued	XXXXXXXX	495.33
Cash	1,218,896.18	
Deferred Charges		
Deferred Charges to Future Taxation:		
Funded	3,713,131.33	
Unfunded	2,585,000.00	
Burlington County Open Space Grant Receivable		
Due from Current Fund	134,298.00	
Due from Municipal Open Space Trust Fund	142,000.00	
Contracts/Encumbrances Payable		89,003.19
Reserve for Burlington County Open Space Grant Receivable		
General Capital Bonds		2,585,000.00
Assessment Serial Bonds		
Bond Anticipation Notes		3,712,636.00
Assessment Notes		
Loans Payable		
Loans Payable		
Improvement Authorizations - Funded		1,080.72
Improvement Authorizations - Unfunded		1,330,701.13
Capital Improvement Fund		30,296.00
Down Payments on Improvements		
Capital Surplus		44,608.47
<b>Total</b>	<b>7,793,820.84</b>	<b>7,793,820.84</b>

(Do not crowd - add additional sheets)



\* - Include Deposits In Transit

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

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, 2019.

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

Title: Registered Municipal Accountant

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

**MUNICIPALITIES AND COUNTIES  
FEDERAL AND STATE GRANTS RECEIVABLE**

Grant	Balance Jan. 1, 2019	2019 Budget Revenue Realized	Received	Accrued	Canceled	Balance Dec. 31, 2019
See Attached Sheet	361,523.91		502,738.40	232,581.22		91,366.73
Totals	361,523.91	-	502,738.40	232,581.22	-	91,366.73

**TOWNSHIP OF WESTAMPTON**  
**FEDERAL AND STATE GRANT FUND**  
Statement of Federal and State Grants Receivable  
For the Year Ended December 31, 2019

<u>Program</u>	<u>Balance Dec. 31, 2018</u>	<u>Accrued</u>	<u>Collected</u>	<u>Balance Dec. 31, 2019</u>
Federal Grants:				
Bulletproof Vest Partnership Grant		\$ 3,606.55	\$ 3,606.50	\$ 0.05
FEMA - SAFER Program	\$ 125,539.05		80,196.00	45,343.05
FEMA - Assistance to Firefighters	111,429.00	14,285.71	111,429.00	14,285.71
Community Development Block Grant		78,000.00	78,000.00	
State Grants:				
Municipal Alliance on Alcoholism and Drug Abuse	14,555.86	44,700.00	27,518.21	31,737.65
Body Armor Replacement Grant		2,774.97	2,774.70	0.27
Drunk Driving Enforcement Grant		9,610.15	9,610.15	
Clean Communities Program		18,795.28	18,795.28	
Alcohol Education and Rehabilitation Grant		562.62	562.62	
Recycling Tonnage Grant		60,245.94	60,245.94	
Local Grants:				
County Municipal Park Development Grant	110,000.00		110,000.00	
	<u>\$ 361,523.91</u>	<u>\$ 232,581.22</u>	<u>\$ 502,738.40</u>	<u>\$ 91,366.73</u>

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

Sheet 11

Grant	Balance Jan. 1, 2019	Transferred from 2019 Budget Appropriations		Prior Year Encumbered	Expended	Prior Years Orders Canceled	Canceled	Balance Dec. 31, 2019
		Budget	Appropriation By 40A:4-87					
See Attached Sheet	225,171.46	55,968.27	166,003.89	110,429.00	481,244.71			76,327.91
Totals	225,171.46	55,968.27	166,003.89	110,429.00	481,244.71	-	-	76,327.91

**TOWNSHIP OF WESTAMPTON**  
**FEDERAL AND STATE GRANT FUND**  
Statement of Reserve for Federal and State Grants--Appropriated  
For the Year Ended December 31, 2019

<u>Program</u>	<u>Balance Dec. 31, 2018</u>	<u>Transferred from 2019 Budget Appropriation</u>	<u>Prior Year Reclassified</u>	<u>Paid or Charged</u>	<u>Balance Dec. 31, 2019</u>
Federal Grants:					
Bulletproof Vest Partnership Grant	\$ 593.30	\$ 4,199.85		\$ 593.30	\$ 4,199.85
FEMA - Firefighters Assistance Grant		14,285.71	\$ 110,429.00	124,714.71	
FEMA - SAFER Program	31,442.79			31,442.79	
Community Development Block Grant		78,000.00		78,000.00	
Drive Sober or Get Pulled Over		5,500.00		5,500.00	
State Grants:					
Municipal Drug Alliance Program		47,100.00		47,100.00	
Body Armor Replacement Grant		2,774.97		1,221.80	1,553.17
Drunk Driving Enforcement Grant		9,610.15		4,645.62	4,964.53
Clean Communities Grant	10,755.18	18,795.28		16,809.03	12,741.43
Alcohol Education and Rehabilitation Grant	11,404.98	562.62			11,967.60
Recycling Tonnage Grant	60,975.21	41,143.58		61,217.46	40,901.33
Local Grants:					
County Municipal Park Development Grant	110,000.00			110,000.00	
	<u>\$ 225,171.46</u>	<u>\$ 221,972.16</u>	<u>\$ 110,429.00</u>	<u>\$ 481,244.71</u>	<u>\$ 76,327.91</u>

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

Sheet 12

Grant	Balance Jan. 1, 2019	Transferred from 2019 Budget Appropriations		Receipts		Grants Receivable		Balance Dec. 31, 2019
		Budget	Appropriation By 40A:4-87					
See Attached Sheet	6,093.30	103,568.27	116,003.89			232,581.22		19,102.36
Totals	6,093.30	103,568.27	116,003.89	-	-	232,581.22	-	19,102.36

**TOWNSHIP OF WESTAMPTON**  
**FEDERAL AND STATE GRANT FUND**  
Statement of Reserve for Federal and State Grants--Unappropriated  
For the Year Ended December 31, 2019

<u>Program</u>	<u>Balance Dec. 31, 2018</u>	<u>Grants Receivable</u>	<u>Realized as Miscellaneous Revenue in 2019 Budget</u>	<u>Balance Dec. 31, 2019</u>
Federal Grants:				
Community Development Block Grant		\$ 78,000.00	\$ 78,000.00	
Bulletproof Vest Partnership Grant	\$ 593.30	3,606.55	4,199.85	
FEMA - Firefighters Assistance Grant		14,285.71	14,285.71	
Drive Sober or Get Pulled Over	5,500.00		5,500.00	
State Grants:				
Municipal Alliance on Alcoholism and Drug Abuse		44,700.00	44,700.00	
Body Armor Replacement Grant		2,774.97	2,774.97	
Drunk Driving Enforcement Grant		9,610.15	9,610.15	
Clean Communities Program		18,795.28	18,795.28	
Alcohol Education and Rehabilitation Grant		562.62	562.62	
Recycling Tonnage Grant		60,245.94	41,143.58	\$ 19,102.36
	<u>\$ 6,093.30</u>	<u>\$ 232,581.22</u>	<u>\$ 219,572.16</u>	<u>\$ 19,102.36</u>
Original Budget			\$ 53,568.27	
Appropriation by 40A:4-87			166,003.89	
			<u>\$ 219,572.16</u>	



**\*LOCAL DISTRICT SCHOOL TAX**

		Debit	Credit
Balance January 1, 2019		XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	85001-00	XXXXXXXXXX	209,866.40
School Tax Deferred (Not in excess of 50% of Levy - 2018 - 2019)	85002-00	XXXXXXXXXX	4,905,340.00
Levy School Year July 1, 2019 - June 30, 2020		XXXXXXXXXX	10,758,067.00
Levy Calendar Year 2019		XXXXXXXXXX	
Paid		10,494,240.52	XXXXXXXXXX
Balance December 31, 2019		XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	85003-00	473,692.88	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2019 - 2020)	85004-00	4,905,340.00	XXXXXXXXXX
* Not including Type 1 school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools		15,873,273.40	15,873,273.40

# Must include unpaid requisitions

**MUNICIPAL OPEN SPACE TAX**

		Debit	Credit
Balance January 1, 2019	85045-00	XXXXXXXXXX	
2019 Levy	85105-00	XXXXXXXXXX	464,888.89
Added and Omitted Levy		XXXXXXXXXX	6,404.77
Interest Earned		XXXXXXXXXX	
Expenditures		471,293.66	XXXXXXXXXX
Balance December 31, 2019	85046-00	-	XXXXXXXXXX
		471,293.66	471,293.66

# REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

	Debit	Credit
Balance January 1, 2019	XXXXXXXX	XXXXXXXX
School Tax Payable # 85031-00	XXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2018 - 2019) 85032-00	XXXXXXXX	
Levy School Year July 1, 2019 - June 30, 2020	XXXXXXXX	
Levy Calendar Year 2019	XXXXXXXX	
Paid		XXXXXXXX
Balance December 31, 2019	XXXXXXXX	XXXXXXXX
School Tax Payable # 85033-00	-	XXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2019 - 2020) 85034-00	-	XXXXXXXX
# Must include unpaid requisitions	-	-

# REGIONAL HIGH SCHOOL TAX

	Debit	Credit
Balance January 1, 2019	XXXXXXXX	XXXXXXXX
School Tax Payable # 85041-00	XXXXXXXX	392,403.24
School Tax Deferred (Not in excess of 50% of Levy - 2018 - 2019) 85042-00	XXXXXXXX	2,070,265.00
Levy School Year July 1, 2019 - June 30, 2020	XXXXXXXX	4,775,683.00
Levy Calendar Year 2019	XXXXXXXX	
Paid	4,850,711.98	XXXXXXXX
Balance December 31, 2019	XXXXXXXX	XXXXXXXX
School Tax Payable # 85043-00	317,374.26	XXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2019 - 2020) 85044-00	2,070,265.00	XXXXXXXX
# Must include unpaid requisitions	7,238,351.24	7,238,351.24

COUNTY TAXES PAYABLE

	Debit	Credit
Balance January 1, 2019	XXXXXXXX	XXXXXXXX
County Taxes 80003-01	XXXXXXXX	
Due County for Added and Omitted Taxes 80003-02	XXXXXXXX	43,626.24
2019 Levy	XXXXXXXX	XXXXXXXX
General County 80003-03	XXXXXXXX	4,069,366.39
County Library 80003-04	XXXXXXXX	380,290.05
County Health	XXXXXXXX	
County Open Space Preservation	XXXXXXXX	362,633.86
Due County for Added and Omitted Taxes 80003-05	XXXXXXXX	66,652.72
Paid	4,855,916.54	XXXXXXXX
Balance December 31, 2019	XXXXXXXX	XXXXXXXX
County Taxes	-	XXXXXXXX
Due County for Added and Omitted Taxes	66,652.72	XXXXXXXX
	4,922,569.26	4,922,569.26

SPECIAL DISTRICT TAXES

	Debit	Credit
Balance January 1, 2019 80003-06	XXXXXXXX	
2019 Levy: (List Each Type of District Tax Separately - see Footnote)	XXXXXXXX	XXXXXXXX
Fire - 81108-00	XXXXXXXX	XXXXXXXX
Sewer - 81111-00	XXXXXXXX	XXXXXXXX
Water - 81112-00	XXXXXXXX	XXXXXXXX
Garbage - 81109-00	XXXXXXXX	XXXXXXXX
Open Space - 81105-00	XXXXXXXX	XXXXXXXX
	XXXXXXXX	XXXXXXXX
	XXXXXXXX	XXXXXXXX
Total 2019 Levy 80003-07	XXXXXXXX	
Paid 80003-08		XXXXXXXX
Balance December 31, 2019 80003-09	-	
	-	-

Footnote: Please state the number of districts in each instance

STATE LIBRARY AID

RESERVE FOR MAINTENANCE OF FREE PUBLIC LIBRARY WITH STATE AID

		Debit	Credit
Balance January 1, 2019	80004-01	XXXXXXXX	
State Library Aid Received in 2019	80004-02	XXXXXXXX	
Expended	80004-09		XXXXXXXX
Balance December 31, 2019	80004-10	-	
		-	-

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

Balance January 1, 2019	80004-03	XXXXXXXX	
State Library Aid Received in 2019	80004-04	XXXXXXXX	
Expended	80004-11		XXXXXXXX
Balance December 31, 2019	80004-12	-	
		-	-

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

Balance January 1, 2019	80004-05	XXXXXXXX	
State Library Aid Received in 2019	80004-06	XXXXXXXX	
Expended	80004-13		XXXXXXXX
Balance December 31, 2019	80004-14	-	
		-	-

RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

Balance January 1, 2019	80004-07	XXXXXXXX	
State Library Aid Received in 2019	80004-08	XXXXXXXX	
Expended	80004-15		XXXXXXXX
Balance December 31, 2019	80004-16	-	
		-	-

STATEMENT OF GENERAL BUDGET REVENUES 2019

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated 80101-	1,130,500.00	1,130,500.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-			-
Miscellaneous Revenue Anticipated:	XXXXXXXX	XXXXXXXX	XXXXXXXX
Adopted Budget	2,860,043.33	3,227,987.42	367,944.09
Added by N.J.S. 40A:4-87: (List on 17a)	XXXXXXXX	XXXXXXXX	XXXXXXXX
	166,003.89	166,003.89	-
			-
Total Miscellaneous Revenue Anticipated 80103-	3,026,047.22	3,393,991.31	367,944.09
Receipts from Delinquent Taxes 80104-	200,000.00	230,315.39	30,315.39
			-
Amount to be Raised by Taxation:	XXXXXXXX	XXXXXXXX	XXXXXXXX
(a) Local Tax for Municipal Purposes 80105-	7,233,435.67	XXXXXXXX	XXXXXXXX
(b) Addition to Local District School Tax 80106-		XXXXXXXX	XXXXXXXX
(c) Minimum Library Tax 80121-		XXXXXXXX	XXXXXXXX
Total Amount to be Raised by Taxation 80107-	7,233,435.67	7,548,542.22	315,106.55
	11,589,982.89	12,303,348.92	713,366.03

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00	XXXXXXXX	27,969,527.54
Amount to be Raised by Taxation	XXXXXXXX	XXXXXXXX
Local District School Tax 80109-00	10,758,067.00	XXXXXXXX
Regional School Tax 80119-00	-	XXXXXXXX
Regional High School Tax 80110-00	4,775,683.00	XXXXXXXX
County Taxes 80111-00	4,812,290.30	XXXXXXXX
Due County for Added and Omitted Taxes 80112-00	66,652.72	XXXXXXXX
Special District Taxes 80113-00	-	XXXXXXXX
Municipal Open Space Tax 80120-00	471,293.66	XXXXXXXX
Reserve for Uncollected Taxes 80114-00	XXXXXXXX	463,001.36
Deficit in Required Collection of Current Taxes (or) 80115-00	XXXXXXXX	
Balance for Support of Municipal Budget (or) 80116-00	7,548,542.22	XXXXXXXX
*Excess Non-Budget Revenue (see footnote) 80117-00		XXXXXXXX
*Deficit Non-Budget Revenue (see footnote) 80118-00	XXXXXXXX	
	28,432,528.90	28,432,528.90

\* 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.



STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2019

2019 Budget as Adopted	80012-01	11,423,979.00
2019 Budget - Added by N.J.S. 40A:4-87	80012-02	166,003.89
Appropriated for 2019 (Budget Statement Item 9)	80012-03	11,589,982.89
Appropriated for 2019 Emergency Appropriation (Budget Statement Item 9)	80012-04	
Total General Appropriations (Budget Statement Item 9)	80012-05	11,589,982.89
Add: Overexpenditures (see footnote)	80012-06	
Total Appropriations and Overexpenditures	80012-07	11,589,982.89
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	10,787,263.83
Paid or Charged - Reserve for Uncollected Taxes	80012-09	463,001.36
Reserved	80012-10	339,605.20
Total Expenditures	80012-11	11,589,870.39
Unexpended Balances Canceled (see footnote)	80012-12	112.50

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)

2019 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 2019 OPERATION

## CURRENT FUND

		Debit	Credit
Excess of Anticipated Revenues:		XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated	80013-01	XXXXXXXXXX	367,944.09
Delinquent Tax Collections	80013-02	XXXXXXXXXX	30,315.39
		XXXXXXXXXX	
Required Collection of Current Taxes	80013-03	XXXXXXXXXX	315,106.55
Unexpended Balances of 2019 Budget Appropriations	80013-04	XXXXXXXXXX	112.50
Miscellaneous Revenue Not Anticipated	81113-	XXXXXXXXXX	106,754.13
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 2018 Appropriation Reserves	80013-05	XXXXXXXXXX	75,426.58
Prior Years Interfunds Returned in 2019	80013-06	XXXXXXXXXX	56,587.36
Liquidation of Other Accounts Receivable		XXXXXXXXXX	26,950.00
Cancellation of Tax Overpayments		XXXXXXXXXX	
Cancellation of Federal and State Appropriated Reserves		XXXXXXXXXX	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)		XXXXXXXXXX	XXXXXXXXXX
Balance January 1, 2019	80013-07	6,975,605.00	XXXXXXXXXX
Balance December 31, 2019	80013-08	XXXXXXXXXX	6,975,605.00
Deficit in Anticipated Revenues:		XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated	80013-09		XXXXXXXXXX
Delinquent Tax Collections	80013-10		XXXXXXXXXX
			XXXXXXXXXX
Required Collection of Current Taxes	80013-11		XXXXXXXXXX
Interfund Advances Originating in 2019	80013-12		XXXXXXXXXX
Creation of Other Accounts Receivable			XXXXXXXXXX
Deductions Disallowed by Tax Collector--Prior Year Taxes		1,000.00	XXXXXXXXXX
State Audit Adjustment - Senior Citizen and Veterans Deductions			XXXXXXXXXX
Refund of Prior Year Revenues		20,418.68	XXXXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	XXXXXXXXXX	
Surplus Balance - To Surplus (Sheet 21)	80013-14	957,777.92	XXXXXXXXXX
		7,954,801.60	7,954,801.60



Township of Westampton, Muni Code: 0337

**SURPLUS - CURRENT FUND  
YEAR 2019**

		Debit	Credit
1. Balance January 1, 2019	80014-01	XXXXXXXXXX	1,431,038.63
2.		XXXXXXXXXX	
3. Excess Resulting from 2019 Operations	80014-02	XXXXXXXXXX	957,777.92
4. Amount Appropriated in the 2019 Budget - Cash	80014-03	1,130,500.00	XXXXXXXXXX
5. Amount Appropriated in the 2019 Budget - with Prior Written Consent of Director of Local Government Services	80014-04		XXXXXXXXXX
6.			XXXXXXXXXX
7. Balance December 31, 2019	80014-05	1,258,316.55	XXXXXXXXXX
		2,388,816.55	2,388,816.55

**ANALYSIS OF BALANCE DECEMBER 31, 2019  
(FROM CURRENT FUND - TRIAL BALANCE)**

Cash	80014-06	3,105,364.35
Investments	80014-07	
Sub Total		3,105,364.35
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08	1,858,070.09
Cash Surplus	80014-09	1,247,294.26
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	11,022.29
Deferred Charges #	80014-12	
Cash Deficit #	80014-13	
Total Other Assets	80014-14	11,022.29
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS WOULD ALSO BE PLEDGED TO CASH LIABILITIES.	80014-15	1,258,316.55

# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2020 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.

Township of Westampton, Muni Code: 0337

ACCELERATED TAX SALE / TAX LEVY SALE - CHAPTER 99

To Calculate Underlying Tax Collection Rate for 2019

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 2019 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 2019 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, 2019	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	14,522.29	XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	
2. Sr. Citizens Deductions Per Tax Billings	6,250.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	63,250.00	XXXXXXXXXX
4. Sr. Citizens and Veterans Deductions Allowed By Tax Collector	250.00	XXXXXXXXXX
5. Sr. Citizens Deductions Allowed By Tax Collector - 2017 Taxes		
6.		
7. Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXXXXX	
8. Sr. Citizens Deductions Disallowed By Tax Collector 2018 Taxes	XXXXXXXXXX	1,000.00
9. Received in Cash from State	XXXXXXXXXX	72,250.00
10.		
11.		
12. Balance December 31, 2019	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	11,022.29
Due To State of New Jersey	-	XXXXXXXXXX
	84,272.29	84,272.29

Calculation of Amount to be included on Sheet 22, Item 10-  
2019 Senior Citizens and Veterans Deductions Allowed

Line 2	<u>6,250.00</u>
Line 3	<u>63,250.00</u>
Line 4	<u>250.00</u>
Sub-Total	<u>69,750.00</u>
Less: Line 7	<u></u>
To Item 10, Sheet 22	<u><u>69,750.00</u></u>

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

		Debit	Credit
Balance January 1, 2019		XXXXXXXXXX	42,893.86
Taxes Pending Appeals	42,893.86	XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals		XXXXXXXXXX	XXXXXXXXXX
Contested Amount of 2019 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 Date of Payment)		31,217.46	XXXXXXXXXX
Closed to Results of Operations (Portion of Appeal won by Municipality, including Interest)			XXXXXXXXXX
Balance December 31, 2019		11,676.40	XXXXXXXXXX
Taxes Pending Appeals*	11,676.40	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, 2019		42,893.86	42,893.86

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

\_\_\_\_\_  
License #

\_\_\_\_\_  
Date

**COMPUTATION OF APPROPRIATION:  
RESERVE FOR UNCOLLECTED TAXES AND  
AMOUNT TO BE RAISED BY TAXATION  
IN 2020 MUNICIPAL BUDGET**

			YEAR 2020	YEAR 2019
1. Total General Appropriations for 2020 Municipal Budget Statement Item 8 (L) (Exclusive of Reserve for Uncollected Taxes 80015-			10,960,977.64	XXXXXXXXXX
2. Local District School Tax -	Actual	80016-		10,758,067.00
	Estimate**	80017-	10,600,000.00	XXXXXXXXXX
3. Regional School District Tax -	Actual	80025-		-
	Estimate*	80026-		XXXXXXXXXX
4. Regional High School Tax - School Budget	Actual	80018-		4,775,683.00
	Estimate*	80019-	5,200,000.00	XXXXXXXXXX
5. County Tax	Actual	80020-		4,812,290.30
	Estimate*	80021-	5,075,000.00	XXXXXXXXXX
6. Special District Taxes	Actual	80022-		-
	Estimate*	80023-		XXXXXXXXXX
7. Municipal Open Space Tax	Actual	80027-		471,293.66
	Estimate*	80028-	464,888.89	XXXXXXXXXX
8. Total General Appropriations & Other Taxes 80024-01			32,300,866.53	
9. Less: Total Anticipated Revenues from 2020 in Municipal Budget (Item 5) 80024-02			4,190,543.33	
10. Cash Required from 2020 Taxes to Support Local Municipal Budget and Other Taxes 80024-03			28,110,323.20	
11. Amount of item 10 Divided by 98.38% [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			28,573,324.56	
<u>Analysis of Item 11:</u>				
Local District School Tax (Amount Shown on Line 2 Above)		10,600,000.00		* Must not be stated in an amount less than "actual" Tax of year 2019.  ** 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, 2020 (Chap. 136, P.L. 1978). Consideration must be given to calendar year calculation.
Regional School District Tax (Amount Shown on Line 3 Above)		-		
Regional High School Tax (Amount Shown on Line 4 Above)		5,200,000.00		
County Tax (Amount Shown on Line 5 Above)		5,075,000.00		
Special District Tax (Amount Shown on Line 6 Above)		-		
Municipal Open Space Tax (Amount Shown on Line 7 Above)		464,888.89		
Tax in Local Municipal Budget		7,233,435.67		
Total Amount (see Line 11)		28,573,324.56		
12. Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8 (M) (Item 11, Less Item 10) 80024-06			463,001.36	
<u>Computation of "Tax in Local Municipal Budget"</u>				Note: The amount of anticipated rev- enues (Item 9) may never exceed the total of Items 1 and 12.
Item 1 - Total General Appropriations			10,960,977.64	
Item 12 - Appropriation: Reserve for Uncollected Taxes			463,001.36	
Sub-Total			11,423,979.00	
Less: Item 9 - Total Anticipated Revenues			4,190,543.33	
Amount to be Raised by Taxation in Municipal Budget 80024-07			7,233,435.67	

# 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 \_\_\_\_\_ %  
[(2020 Estimated Total Levy - 2019 Total Levy)/2019 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)

### 2020 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, 2019		315,255.85	XXXXXXXXXX
	A. Taxes	83102-00 217,315.76	XXXXXXXXXX	XXXXXXXXXX
	B. Tax Title Liens	83103-00 97,940.09	XXXXXXXXXX	XXXXXXXXXX
2.	Canceled:		XXXXXXXXXX	XXXXXXXXXX
	A. Taxes	83105-00	XXXXXXXXXX	4,365.39
	B. Tax Title Liens	83106-00	XXXXXXXXXX	
3.	Transferred to Foreclosed Tax Title Liens:		XXXXXXXXXX	XXXXXXXXXX
	A. Taxes	83108-00	XXXXXXXXXX	
	B. Tax Title Liens	83109-00	XXXXXXXXXX	
4.	Added Taxes	83110-00	18,392.50	XXXXXXXXXX
5.	Added Tax Title Liens	83111-00		XXXXXXXXXX
6.	Adjustment between Taxes (Other than current year) and Tax Title Liens:		XXXXXXXXXX XXXXXXXXXX	XXXXXXXXXX XXXXXXXXXX
	A. Taxes - Transfers to Tax Title Liens	83104-00	XXXXXXXXXX (1)	
	B. Tax Title Liens - Transfers from Taxes	83107-00	-	(1) XXXXXXXX
7.	Balance Before Cash Payments		XXXXXXXXXX	329,282.96
8.	Totals		333,648.35	333,648.35
9.	Balance Brought Down		329,282.96	XXXXXXXXXX
10.	Collected:		XXXXXXXXXX	230,315.39
	A. Taxes	83116-00 221,071.84	XXXXXXXXXX	XXXXXXXXXX
	B. Tax Title Liens	83117-00 9,243.55	XXXXXXXXXX	XXXXXXXXXX
11.	Interest and Costs - 2019 Tax Sale	83118-00	604.89	XXXXXXXXXX
12.	2019 Taxes Transferred to Liens	83119-00	20,155.19	XXXXXXXXXX
13.	2019 Taxes	83123-00	365,764.49	XXXXXXXXXX
14.	Balance December 31, 2019		XXXXXXXXXX	485,492.14
	A. Taxes	83121-00 376,035.52	XXXXXXXXXX	XXXXXXXXXX
	B. Tax Title Liens	83122-00 109,456.62	XXXXXXXXXX	XXXXXXXXXX
15.	Totals		715,807.53	715,807.53

16. Percentage of Cash Collections to Adjusted Amount Outstanding  
(Item No. 10 divided by Item No. 9) is 69.94%

17. Item No. 14 multiplied by percentage shown above is 339,575.15 and represents the  
maximum amount that may be anticipated in 2020. 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, 2019	84101-00	1,306,500.00	XXXXXXXXXX
2. Foreclosed or Deeded in 2019		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, 2019	84114-00	XXXXXXXXXX	1,306,500.00
		1,306,500.00	1,306,500.00

**CONTRACT SALES**

		Debit	Credit
15. Balance January 1, 2019	84115-00		XXXXXXXXXX
16. 2019 Sales from Foreclosed Property	84116-00		XXXXXXXXXX
17. Collected *	84117-00	XXXXXXXXXX	
18.	84118-00	XXXXXXXXXX	
19. Balance December 31, 2019	84119-00	XXXXXXXXXX	-
		-	-

**MORTGAGE SALES**

		Debit	Credit
20. Balance January 1, 2019	84120-00		XXXXXXXXXX
21. 2019 Sales from Foreclosed Property	84121-00		XXXXXXXXXX
22. Collected *	84122-00	XXXXXXXXXX	
23.	84123-00	XXXXXXXXXX	
24. Balance December 31, 2019	84124-00	XXXXXXXXXX	-
Analysis of Sale of Property: \$	-	-	-

\* Total Cash Collected in 2019 (84125-00)

Realized in 2019 Budget -

To Results of Operation (Sheet 19) -



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

Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount Authorized*	Balance Dec. 31, 2018	REDUCED IN 2019		Balance Dec. 31, 2019
					By 2019 Budget	Canceled by Resolution	
		Totals	-	-	-	-	-

80025-00
80026-00

It is hereby certified that all outstanding "Special Emergency" appropriations have been adopted by the governing body in full compliance with N.J.S. 40A:4-53 et seq. and are recorded on this page

Chief Financial Officer

\* Not less than one-fifth (1/5) of amount authorized but not more than the amount shown in the column "Balance Dec. 31, 2019" must be entered here and then raised in the 2020 budget.

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

Date	Purpose	Amount Authorized	Not Less Than 1/3 of Amount Authorized*	Balance Dec. 31, 2018	REDUCED IN 2019		Balance Dec. 31, 2019
					By 2019 Budget	Canceled by Resolution	
		Totals	-	-	-	-	-
					80027-00	80028-00	

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

Chief Financial Officer

\* Not less than one-third (1/3) of amount authorized but not more than the amount shown in the column "Balance Dec. 31, 2019" must be entered here and then raised in the 2020 budget.

		Debit	Credit	2020 Debt Service
Outstanding January 1, 2019	80033-01	XXXXXXXXXX	3,070,000.00	
Issued	80033-02	XXXXXXXXXX		
Paid	80033-03	485,000.00	XXXXXXXXXX	
Refunded				
Outstanding December 31, 2019	80033-04	2,585,000.00	XXXXXXXXXX	
		3,070,000.00	3,070,000.00	
2020 Bond Maturities - General Capital Bonds			80033-05	\$ 495,000.00
2020 Interest on Bonds *		80033-06	48,087.50	
<b>ASSESSMENT SERIAL BONDS</b>				
Outstanding January 1, 2019	80033-07	XXXXXXXXXX		
Issued	80033-08	XXXXXXXXXX		
Paid	80033-09		XXXXXXXXXX	
Outstanding December 31, 2019	80033-10	-	XXXXXXXXXX	
		-	-	
2020 Bond Maturities - Assessment Bonds			80033-11	\$
2020 Interest on Bonds		80033-12		
Total "Interest on Bonds - Debt Service" (*Items)			80033-13	\$ 48,087.50

## LIST OF BONDS ISSUED DURING 2019

Purpose	2020 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	-	-		

80033-14

80033-15

SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2020 DEBT SERVICE FOR BONDS

TYPE I SCHOOL TERM BONDS

		Debit	Credit	2020 Debt Service
Outstanding January 1, 2019	80034-01	XXXXXXXX		
Paid	80034-02		XXXXXXXX	
Outstanding December 31, 2019	80034-03	-	XXXXXXXX	
		-	-	
2020 Bond Maturities - Term Bonds	80034-04	\$		
2020 Interest on Bonds *	80034-05	\$		
TYPE I SCHOOL SERIAL BOND				
Outstanding January 1, 2019	80034-06	XXXXXXXX		
Issued	80034-07	XXXXXXXX		
Paid	80034-08		XXXXXXXX	
Outstanding December 31, 2019	80034-09	-	XXXXXXXX	
		-	-	
2020 Interest on Bonds *	80034-10	\$		
2020 Bond Maturities - Serial Bonds	80034-11	\$		
Total "Interest on Bonds - Type I School Debt Service" (*Items)	80034-12	\$		-

LIST OF BONDS ISSUED DURING 2019

Purpose	2020 Maturity -01	Amount Issued -02	Date of Issue	Interest Rate
Total	80035-	-	-	

2020 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

		Outstanding Dec. 31, 2019	2020 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, 2019	Date of Maturity	Rate of Interest	2020 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1. See Attached Sheet	5,306,299.00		3,712,636.00	6/4/20		132,130.38	73,464.86	6/4/20
2.							-	
3.							-	
4.							-	
5.							-	
6.							-	
7.							-	
8.							-	
9.							-	
10.							-	
11.								
12.								
13.								
14.								
Total	5,306,299.00		3,712,636.00			132,130.38	73,464.86	

Sheet 33

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 2017 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2020 or written intent of permanent financing submitted with statement.

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

**(Do not crowd - add additional sheets)**



**TOWNSHIP OF WESTAMPTON**  
GENERAL CAPITAL FUND  
Debt Service for Notes (Other Than Assessment Notes)  
For the Year Ended December 31, 2019

<u>Title or Purpose of Issue</u>	Original	Original	Amount of	<u>Date of</u> <u>Maturity</u>	<u>Rate of</u> <u>Interest</u>	2020 Budget Requirement		Interest Computed to (Insert Date)
	Amount of <u>Issue</u>	Date of <u>Issue</u>	Note Outstanding <u>Dec. 31, 2019</u>			For <u>Principal</u>	For <u>Interest</u>	
Acquisition of Certain Real Property for Open Space and Various Recreational Improvements	\$ 950,000.00	6-25-10	\$ 46,216.00	6-04-20	2.50%	\$ 46,216.00	\$ 1,155.40	6-04-20
Completion of Various Capital Improvements to the Westampton Sports Complex	1,330,000.00	6-17-14	720,871.00	6-04-20	2.50%	45,862.07	18,021.78	6-04-20
Acquisition of Various Pieces of Equipment and Completion of Various Capital Improvements	380,000.00	6-14-16	299,250.00	6-04-20	2.50%	16,225.45	7,481.25	6-04-20
Acquisition of Various Capital Equipment and Completion of Various Capital Improvements	441,750.00	6-08-17	441,750.00	6-04-20	2.50%	23,826.86	11,043.75	6-04-20
Acquisition of Various Capital Equipment and Completion of Various Capital Improvements	751,999.00	8-13-19	751,999.00	6-04-20	2.00%		12,199.09	
Acquisition of Various Capital Equipment and Completion of Various Capital Improvements	1,452,550.00	8-13-19	1,452,550.00	6-04-20	2.00%		23,563.59	
	<u>\$ 5,306,299.00</u>		<u>\$ 3,712,636.00</u>			<u>\$ 132,130.38</u>	<u>\$ 73,464.86</u>	
Budget Requirements:								
Current Fund	\$ 3,026,299.00		\$ 2,945,549.00			\$ 40,052.31	\$ 54,287.68	
Trust Open Space	<u>2,280,000.00</u>		<u>767,087.00</u>			<u>92,078.07</u>	<u>19,177.18</u>	
	<u>\$ 5,306,299.00</u>		<u>\$ 3,712,636.00</u>			<u>\$ 132,130.38</u>	<u>\$ 73,464.86</u>	

## DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2019	Date of Maturity	Rate of Interest	2020 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
Total	-		-			-	-	

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

80051-01

80051-02

Assessment Notes with an original date of issue of December 31, 2017 or prior must be appropriated in full in the 2020 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, 2019	2020 Budget Requirement	
		For Principal	For Interest/Fees
Leases approved by LFB after July 1, 2007			
1			
2.			
3.			
4.			
5.			
Sub-total			
Leases approved by LFB prior to July 1, 2007			
1			
2.			
3.			
4.			
5.			
Sub-total			
Total	-	-	-

80051-0180051-02

(Do not crowd - add additional sheets)

Sheet 34a

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2019		2019 Authorizations	Prior Year Encumbered	Expended	Authorizations Canceled	Balance - December 31, 2019	
	Funded	Unfunded					Funded	Unfunded
See Attached Sheet	4,387.14	1,114,825.81	1,529,000.00	38,416.95	1,354,848.05		1,080.72	1,330,701.13
Total	4,387.14	1,114,825.81	1,529,000.00	38,416.95	1,354,848.05	-	1,080.72	1,330,701.13

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

Sheet 35

15900

**TOWNSHIP OF WESTAMPTON**  
**GENERAL CAPITAL FUND**  
Statement of Improvement Authorizations  
For the Year Ended December 31, 2019

Improvement Description	Ordinance Number	Amount	Balance Dec. 31, 2018		2019 Authorizations		Prior Year Encumbrances Reclassified	Paid or Charged	Balance Dec. 31, 2019	
			Funded	Unfunded	Capital Improvement Fund	Deferred Charges to Future Taxation			Funded	Unfunded
General Improvements:										
Various Capital Improvements to Recreational Facilities in the Township	2-2014	\$ 1,400,000.00		\$ 130,485.83				\$ 117,208.70		\$ 13,277.13
Acquisition of Various Capital Equipment and Completion of Various Capital Improvements	4-2014	629,000.00	\$ 1,080.72						\$ 1,080.72	
Various Capital Improvements	2-2015	948,000.00	3,306.42	495.00				3,801.42		
Acquisition of Various Pieces of Equipment and Completion of Various Capital Improvements	10-2016	400,000.00		177,535.66				67,886.22		109,649.44
Acquisition of Various Capital Equipment and Completion of Various Capital Improvements	3-2017	465,000.00		153,977.44				11,315.10		142,662.34
Acquisition of Various Capital Equipment and Completion of Various Capital Improvements	3-2018	791,578.00		652,331.88			\$ 38,416.95	105,623.43		585,125.40
Acquisition of Various Capital Equipment and Completion of Various Capital Improvements	3-2019				\$ 76,450.00	\$ 1,452,550.00		1,049,013.18		479,986.82
			\$ 4,387.14	\$ 1,114,825.81	\$ 76,450.00	\$ 1,452,550.00	\$ 38,416.95	\$ 1,354,848.05	\$ 1,080.72	\$ 1,330,701.13

\* The full amount of the 2019 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, 2019	80030-01	XXXXXXXXXX	
Received from 2019 Budget Appropriation *	80030-02	XXXXXXXXXX	
Received from 2019 Emergency Appropriation *	80030-03	XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations	80030-04		XXXXXXXXXX
			XXXXXXXXXX
Balance December 31, 2019	80030-05	-	XXXXXXXXXX
		-	-

\*The full amount of the 2019 appropriation should be transferred to this account unless the balance of the appropriation is permitted to lapse.

CAPITAL IMPROVEMENTS AUTHORIZED IN 2019  
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 2019 or Prior Years
Acquisition of Various Capital				
Equipment and Completion of				
Various Capital Improvements	1,529,000.00	1,452,550.00	76,450.00	76,450.00
Total 80032-00	1,529,000.00	1,452,550.00	76,450.00	76,450.00

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 - 2019**

		Debit	Credit
Balance January 1, 2019	80029-01	XXXXXXXXXX	30,527.47
Premium on Sale of Bonds or Notes		XXXXXXXXXX	14,081.00
Funded Improvement Authorizations Canceled		XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations	80029-02		XXXXXXXXXX
Appropriated to 2019 Budget Revenue	80029-03		XXXXXXXXXX
Balance December 31, 2019	80029-04	44,608.47	XXXXXXXXXX
		44,608.47	44,608.47

**BONDS ISSUED WITH A COVENANT OR COVENANTS**

1. Amount of Serial Bonds Issued Under Provisions of Chapter 233, P.L. 1944, Chapter 268, P.L. 1944, Chapter 428, P.L. 1943 or Chapter 77, Article VI-A, P.L. 1945, with Covenant or Covenants; Outstanding December 31, 2019		
2. Amount of Cash in Special Trust Fund as of December 31, 2019 (Note A)		
3. Amount of Bonds Issued Under Item 1 Maturing in 2020		
4. Amount of Interest on Bonds with a Covenant - 2020 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 2020 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 2019 was

\$ 28,423,989.00

2. Amount of Item 1 Collected in 2019 (\*)

\$ 27,969,527.54

3. Seventy (70) percent of Item 1

\$ 19,896,792.30

(\*) Including prepayments and overpayments applied.

B.

1. Did any maturities of bonded obligations or notes fall due during the year 2019?

Answer YES or NO

YES

2. Have payments been made for all bonded obligations or notes due on or before December 31, 2019?

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 2020 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 2018

\$

2. 4% of 2018 Tax Levy for all purposes:

Levy - -

=

\$ -

3. Cash Deficit 2019

\$

4. 4% of 2019 Tax Levy for all purposes:

Levy - -

28,423,989.00

=

\$ 1,136,959.56

E.	Unpaid	2018	2019	Total
1. State Taxes	\$		\$	\$ -
2. County Taxes	\$		\$ 66,652.72	\$ 66,652.72
3. Amounts due Special Districts	\$		\$ -	\$ -
4. Amounts due School Districts for Local School Tax	\$		\$ 473,692.88	\$ 473,692.88

## INSTRUCTIONS IN PREPARATION OF ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2019

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

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

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

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1, 1a, 1b	Certification and Affidavit
1c	Report of Federal & State Financial Assistance Expenditures of Awards
2.	Instructions and Certification
3 & 3a	Trial Balance--Current Fund
4.	Trial Balance--Public Assistance Fund
5.	Trial Balance--Federal and State Fund
6. & 6b.	Trial Balance--Trust Funds / Schedule of Trust Fund Deposits and Reserves
6a.	Municipal Public Defender Certification - P.L. 1997, C.256
7.	Analysis of Trust Assessment Cash and Investments Pledged to Liabilities and Surplus
8.	Trial Balance--Capital Fund
9, 9a, 9b, 9c	Cash Reconciliation
10.	Federal and State Grants Receivable
11 & 11a.	Appropriated Reserves for Federal and State Grants
12.	Unappropriated Reserves for Federal and State Grants
13.	Local District School Tax - Municipal Open Space Tax
14.	Regional School Tax - Regional High School Tax
15.	County Taxes Payable - Special District Tax
16.	Reserves for State and Federal Aid for Library Services
17 & 17a.	General Budget Revenues
17.	Allocation of Current Tax Collections
18.	General Budget Appropriations
18.	Emergency Appropriations for Local District School Purposes
19.	Results of 2019 Operations--Current Fund
20.	Schedule of Miscellaneous Revenues Not Anticipated
21.	Surplus Account and Analysis of Balance
22.	Current Tax Levy
22a.	"Accelerated Tax Sale/Tax Levy Sale Chapter 99 to Calculate Underlying Tax Collection Rate for 2011
23.	Due from/to State of New Jersey for Senior Citizens and Veterans Deductions
24.	Reserve for Tax Appeals Pending - N.J. Division of Tax Appeals (N.J.S.A. 54:3-37)
25.	Municipal Budget - Computation of "Reserve for Uncollected Taxes" and "Amount to be Raised by Taxation"
25a.	Accelerated Tax Sale - Chapter 99. Calculation to Utilize Proceeds in Current Budget as Deduction to Reserve for Uncollected Tax Appropriation
26.	Delinquent Taxes and Tax Title Liens
27.	Foreclosed Property; Contract Sales; Mortgage Sales
28.	Deferred Charges and List of Judgments - Current
29.	Emergency - Tax Map; Revaluation; Master Plan; Revisions and Codification of Ordinance; Drainage Maps for Flood Control; Preliminary Studies, etc. for Sanitary Sewer Systems, Municipal Consolidation Act; Flood or Hurricane Damage
30	Emergency - Damage to Roads and Bridges by Snow, Ice, etc.; Public Exigencies Caused by Civil Disturbances
31, 31a	Summary Statement of Debt Service Requirements - Municipal
32.	Summary Statement of Debt Service Requirements - School - Type I and Current
33.	Debt Service for Notes (Other than Assessment Notes)
34.	Debt Service for Assessment Notes
34a.	Schedule of Capital Lease Program Obligations
35 & 35a.	Improvement Authorizations
36.	Capital Improvement Fund
37.	Down Payment
37.	Capital Improvements Authorized in 2019
38.	General Capital Surplus, Bond Covenants
39.	Required Information (N.J.S.A. 52:27BB-55 as amended by Chap. 211, P.L. 1981)
<b>UTILITIES ONLY</b>	
40.	Instructions
41 & 55.	Trial Balance - Utility Fund
42 & 56.	Trial Balance - Utility Assessment Trust Funds
43 & 57.	Analysis of Utility Assessment Trust Cash and Investments Pledged to Liabilities and Surplus
44 & 58.	Utility Revenues and Appropriations
45 & 59.	2019 Utility Operations
46 & 60.	Results of Operations, Operating Surplus and Analysis
47 & 61.	Utility Accounts Receivable; Utility Liens
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49 & 63.	Summary Statement of Debt Service Requirements
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51a. & 65a.	Schedule of Capital Lease Program Obligations
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53 & 67.	Capital Improvement Fund and Down Payments
54 & 68.	Utility Capital Improvements Authorized in 2019; Utility Capital Surplus