ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2010
(UNAUDITED)

LBT

POPULATION LAST CENSUS: 3,329
NET VALUATION TAXABLE 2010: $7,509,887,908
MUNICODE: 1517

FIVE DOLLARS PER DAY PENALTY IF NOT FILED BY:
COUNTIES - JANUARY 26, 2011
MUNICIPALITIES - FEBRUARY 10, 2011

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 LONG BEACH, County of Ocean

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, 63 to 65a and A63 to A65a (if applicable) are complete, were computed by me and can be supported upon demand by a register or other detailed analysis.

Name: William Alonso

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 not prepared 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 herby certify that I, Elizabeth L. Jones, am the Chief Financial Officer, License #N-0375, of the Township of LONG BEACH, County of Ocean 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, 2010, 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, 2010.

Signature: Elizabeth L. Jones

Title: Chief Financial Officer

Address: 6805 Long Beach Boulevard, Brant Beach, NJ 08008

Phone Number: 609-361-1000

Fax Number: 609-494-5421

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: LBT

Preparation by Registered Municipal Accountant (Statement of Statutory Auditor Only)

I have prepared the post-closing trial balances, related statements and analyses included in the accompanying Annual Financial Statement from the books of account and records made available to me by the Township of LONG BEACH as of December 31, 2010 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, no matters came to my attention that caused me to believe that the Annual Financial Statement for the year ended 2010 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, 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

William E. Antonides
Registered Municipal Accountant
William E. Antonides and Company
P.O. Box 1137
Wall, NJ 07719
Phone Number: 732-681-0980
Fax Number: 732-681-4033

Certified by me

This 9th day of February, 2011

UNIFORM CONSTRUCTION CODE CERTIFICATION BY CONSTRUCTION CODE OFFICIAL

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 2010 as required under N.J.A.C. 5:23-4.17.

Printed name: Jay Dane Sprague

Signature:

Certificate #: #6769

Date: 2.10.11

LBT

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 year and does not plan to conduct one in the current year.
9. The current year budget does **not** contain an appropriation of levy "CAP Waiver".
10. The municipality will not apply for Extraordinary Aid for 2011.

The undersigned certifies that this municipality has complied in full in meeting **ALL** of the of the above criteria in determining its qualification for local examination of its Budget in accordance with N.J.A.C. 5:30-7.5.

Municipality: Township of LONG BEACH

Chief Financial Officer: Elizabeth L. Jones

Signature: Elizabeth L Jones

Certificate Number: N-0375

Date:

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: Township of LONG BEACH

Chief Financial Officer: Elizabeth L. Jones

Signature:

Certificate Number: N-0375

Date:

LBT

XX-XXX0805
Federal ID #

Township of LONG BEACH
Municipality

Ocean
County

Report of Federal and State Financial Assistance

Expenditure of Awards

Fiscal Year Ending: December 31, 2010

	(1) Federal Programs Expended (Administered by the State)	(2) State Programs Expended	(3) Other Federal Programs Expended
TOTAL	$	$ 116,775.94	$ 48,690.46

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

_____ Single Audit

_____ Program Specific Audits

XXXXXXX 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 fiscal year ending after December 31, 2003. 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 state government or indirectly from pass-through agencies. **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.

Elizabeth A. Jones
Signature of Chief Financial Officer

2/10/11
Date

IMPORTANT!

LBT

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 Township of LONG BEACH, County of Ocean during the year 2010 and that sheets 40 to 68 are unnecessary.

N/A

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

Name: _____

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.

MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2010

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2011 and filed with the County Board of Taxation on January 10, 2011 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of $7,535,093,755.

Tracy Hughes

SIGNATURE OF TAX ASSESSOR

Township of LONG BEACH
MUNICIPALITY

Ocean
COUNTY

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

POST CLOSING

TRIAL BALANCE - CURRENT FUND

AS AT DECEMBER 31, 2010

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

Title of Account	Debit	Credit
Cash and Cash Equivalents:		
Checking Account	6,069,724.00	
EFT Account	96,840.97	
Investment Account	5,500,504.47	
Flex Account	40,000.00	
Change Funds	750.00	
Total Cash and Cash Equivalents	11,707,819.44	
Receivables with Full Reserves:		
Property Taxes Receivable	592,165.61	
Tax Title Liens Receivable	148.58	
Property Acquired for Taxes at Assessed Valuation	27,200.00	
Revenue Accounts Receivable	5,652.88	
Interfund - Trust - Animal Control	290.50	
Interfund - Capital - General	0.01	
Interfund - Payroll	1,736.02	
Total Receivable with Full Reserves	627,193.60	
Deferred Charges:		
Emergency Appropriations - 40A:4-46	13,115.53	
Deferred School Taxes	3,058,434.00	

(Do not crowd - add additional sheets)

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

POST CLOSING

TRIAL BALANCE - CURRENT FUND (CONT'D)

AS AT DECEMBER 31, 2010

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

Title of Account	Debit	Credit
School Taxes Deferred		3,058,434.00
Cash Liabilities:		
Due to State of New Jersey Ch. 20, P.L. 1971		22,974.06
Due to State of New Jersey D.C.A. Training Fees		11,325.00
Due to State of New Jersey Marriage License Fees		50.00
Due to MCI Construction Inspection Fees		27,481.50
2010 Budget Appropriations		997,445.20
Tax Overpayments		18,762.57
Prepaid Taxes		861,328.72
Due County for Added and Omitted Taxes		74,141.13
Local District School Tax Payable		780,349.45
Regional High School Tax Payable		5,433,370.61
EFT Disbursements Payable		96,840.97
Reserve for Encumbrances		273,261.14
Interfund - Federal and State Grant Fund		154,163.68
Interfund - Trust - Other		39,722.48
Accounts Payable		24,550.00
Total Cash Liabilities		8,815,766.51 C
Reserve for Receivables		627,193.60
Fund Balance		2,905,168.46
	15,406,562.57	15,406,562.57
	✓	✓

(Do not crowd - add additional sheets)

POST CLOSING

LBT

TRIAL BALANCE - PUBLIC ASSISTANCE FUND

ACCOUNTS #1 AND #2*

AS AT DECEMBER 31, 2010

Title of Account	Debit	Credit
N/A		

(Do not crowd - add additional sheets)

* To be prepared in compliance with Department of Human Services Municipal Audit Guide, Public Welfare, General Assistance Program.

POST CLOSING TRIAL BALANCE - FEDERAL AND STATE GRANTS

LBT

AS AT DECEMBER 31, 2010

Title of Account	Debit	Credit
Grants Receivable	86,030.06	
Interfund - Current	154,163.68	
Reserve for Encumbrances		47,400.21
Appropriated Reserves		142,319.03
Unappropriated Reserves		50,474.50
	240,193.74	240,193.74

(Do not crowd - add additional sheets)

POST CLOSING

LBT

TRIAL BALANCE - TRUST FUNDS

(Assessment Section Must be Separately Stated)

AS AT DECEMBER 31, 2010

Title of Account	Debit	Credit
Trust - Animal Control:		
Cash and Cash Equivalents:		
Checking Account	1,689.35	
Interfund - Current		290.50
Reserve for Expenditures		1,398.85
	1,689.35	1,689.35

(Do not crowd - add additional sheets)

POST CLOSING

LBT

TRIAL BALANCE - TRUST FUNDS (CONT'D)

(Assessment Section Must be Separately Stated)

AS AT DECEMBER 31, 2010

Title of Account	Debit	Credit
Trust - Other:		
Cash and Cash Equivalents:		
Checking Accounts	900,461.25	
Money Market Account	163,548.93	
Total Cash and Cash Equivalents	1,064,010.18	
Interfund - Current Fund	39,722.48	
Reserve for:		
A.D.A. Implementation		34.74
Accumulated Absence Liability		301,618.78
Bayview Park/Green Acres		9,838.21
Beach Wheels		3,370.25
Cash Bonds and Inspection Fees		356,166.96
Centennial Celebration		1,107.59
Certification Fees		2,361.00
Falkowski Trust		5,769.47
Forfeited Property		11,335.51
Historic Boat Monument		607.39
Land Use Inspection Fees		41,503.60
LBI/LIT Tournament		33,795.03
Municipal Public Defender		5,778.00
Parking Offense Adjudication Act		7,441.44
Police Off-Duty/Outside Employment		139,356.99
Police Safety Equipment		6,704.43
Special Events		3,629.67
Tax Sale Premiums		120,200.00
Tax Title Lien Redemptions		7,678.60
Flex Account Disbursements		40,000.00
Encumbrances		5,435.00
	1,103,732.66	1,103,732.66

(Do not crowd - add additional sheets)

LBT

MUNICIPAL PUBLIC DEFENDER

CERTIFICATION

Public Law 1997, C. 256

Municipal Public Defender Expended Prior Year 2009	(1) $	8,252.83
	x	25%
	(2) $	2,063.21
Municipal Public Defender Trust Cash Balance December 31, 2010	(3) $	5,778.00

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) = $ .00

The undersigned certifies that the municipality has complied with the regulations governing *Municipal Public Defender* as required under Public Law 1997, C. 256.

Chief Financial Officer: Elizabeth L. Jones

Signature: Elizabeth L. Jones

Certificate Number: N-0375

Date: 2/10/11

Schedule of Trust Fund Deposits and Reserves

LBT

	Purpose	Amount Dec. 31, 2009 Per Audit Report	Increases	Decreases	Balance as at Dec. 31, 2010
1	A.D.A. Implementation	$ 34.74	$	$	$ 34.74
2	Accumulated Absence Liability	243,108.70	140,935.00	82,424.92	301,618.78
3	Bayview Park/Green Acres	10,991.89		1,153.68	9,838.21
4	Beach Wheels	6,087.50	7,794.00	10,511.25	3,370.25
5	Cash Bonds and Inspection Fees	467,947.22	80,719.62	192,499.88	356,166.96
6	Centennial Celebration	1,107.59			1,107.59
7	Certification Fees	1,658.00	2,670.00	1,967.00	2,361.00
8	Falkowski Trust	5,741.50	27.97		5,769.47
9	Forfeited Property	11,448.12	2,802.39	2,915.00	11,335.51
10	Historic Boat Monument	607.39			607.39
11	Land Use Inspection Fees	36,117.23	30,707.30	25,320.93	41,503.60
12	LBI/LIT Tournament	22,192.35	26,444.83	14,842.15	33,795.03
13	Municipal Public Defender	10,777.96	2,000.00	6,999.96	5,778.00
14	Parking Offense Adjudication Act	7,311.44	130.00		7,441.44
15	Police Off-Duty/Outside Emplymnt	123,863.22	161,575.80	146,082.03	139,356.99
16	Police Safety Equipment	6,017.15	1,337.26	649.98	6,704.43
17	Special Events	47.50	34,922.00	31,339.83	3,629.67
18	Tax Sale Premiums	116,200.00	24,900.00	20,900.00	120,200.00
19	Tax Title Lien Redemptions	7,678.60	108,148.13	108,148.13	7,678.60
20	Flex Account Disbursements		40,000.00		40,000.00
21	Encumbrances	199.62	5,435.00	199.62	5,435.00
22	Interfund - Current Fund	348.00	3,929.22	43,999.70	(39,722.48)
23	Interfund - Grant Fund	(900.00)	900.00		
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46					
47					
	Totals:	$ 1,078,585.72	$ 675,378.52	$ 689,954.06	$ 1,064,010.18

ANALYSIS OF TRUST ASSESSMENT CASH AND INVESTMENTS PLEDGED TO LIABILITIES AND SURPLUS

LBT

Title of Liability to which Cash and Investments are Pledged	Balance Dec. 31, 2009	RECEIPTS					Disbursements	Balance Dec. 31, 2010
		Assessments and Liens	Current Budget					
Assessment Serial Bond Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Assessment Bond Anticipation Notes:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Liabilities								
Trust Surplus								
*Less Assets "Unfinanced"	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
N/A								
Totals	.00	.00	.00	.00	.00	.00	.00	.00

* Show as red figure.

POST CLOSING

LBT

TRIAL BALANCE - GENERAL CAPITAL FUND

AS AT DECEMBER 31, 2010

Title of Account	Debit	Credit
Est. Proceeds Bonds and Notes Authorized	1,882,836.71	XXXXXXXXXX
Bonds and Notes Authorized but not Issued	XXXXXXXXXX	1,882,836.71
Cash and Cash Equivalents:		
Checking Accounts	1,285,672.87	
Deferred Charges to Future Taxation:		
Funded	3,196,079.15	
Unfunded	6,196,936.71	
Grants Receivable	176,735.84	
Interfund - Current Fund		0.01
Capital Improvement Fund		96,292.11
Serial Bonds Payable		2,955,500.00
Bond Anticipation Notes Payable		4,314,100.00
Green Trust Loans Payable		215,988.20
Blue Acres Loans Payable		24,590.95
Improvement Authorizations Funded		17,084.57
Improvement Authorizations Unfunded		1,808,937.64
Reserve for Payment of Debt Issuance Costs		7,289.00
Reserve for Retirement of Debt		389,001.81
Reserve for Beach Signs Acquisition		3,673.78
Reserve for Municipal Court Security Items		7,128.18
Reserve for Upgrade to GIS System		13,980.00
Reserve for New Trailer Acquisition		10,691.84
Reserve for Street and Road Signs Acquisition		9,617.50
Reserve for Computer Equipment Purchases		8,001.00
Reserve for Acquisition of Public Beach or Other Prop.		50,000.00
Reserve for Reverse 911, Backup Repeater & Scanner		12,624.73
Reserve for Street Marker Equipment and Fly Traps		19,085.06
Reserve for Various Other Projects		63,739.90
Reserve for Future Projects		300,000.00
Reserve for Encumbrances		200,263.51
Reserve for Grants Receivable		176,735.84
Fund Balance		151,098.94
	12,738,261.28	12,738,261.28

(Do not crowd - add additional sheets)

CASH RECONCILIATION DECEMBER 31,2010

LBT

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current	125,565.24	11,674,529.33	92,275.13	11,707,819.44
Trust - Assessment				
Trust - Animal Control		1,689.35		1,689.35
Trust - Other		1,092,689.10	28,678.92	1,064,010.18
Capital - General		1,314,327.25	28,654.38	1,285,672.87
Water - Operating				
Water - Capital				
Water Utility - Assessment Trust				
Public Assistance**				
Water/Sewer-Operating	150.00	2,325,791.86	19,647.32	2,306,294.54
Water/Sewer-Capital		476,096.10	288,017.73	188,078.37
Total	125,715.24	16,885,122.99	457,273.48	16,553,564.75

* Include Deposits In Transit

** Be sure to include a Public Assistance Account Reconciliation and trial balance if the municipality maintains such a bank account.

REQUIRED CERTIFICATION:

I hereby certify that all amounts shown in the "Cash on Deposit" column on Sheet 9 and 9(a) have been verified with the applicable bank statements, certificates, agreements or passbooks at December 31, 2010

I also certify that all amounts, if any, shown for Investments in Savings and Loan Associations on any trial balance have been verified with the applicable passbooks at December 31, 2010

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

(THIS MUST BE SIGNED BY THE REGISTERED MUNICIPAL ACCOUNTANT (STATUTORY AUDITOR) OR CHIEF FINANCIAL OFFICER) depending on who prepared this Annual Financial Statement as certified to on Sheet 1 or 1(a).

Signature: _____ Title: Registered Municipal Acct.

CASH RECONCILIATION DECEMBER 31,2010 (cont'd) LBT

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

Current Fund:	
TD Bank:	
Checking Account #3016	6,037,183.89
Checking Account #7893	96,840.97
Checking Account #4785	40,000.00
Shore Community Bank	
Time Deposit Accounts #0152 & #0426	5,500,504.47
	11,674,529.33
Trust - Animal Control:	
TD Bank:	
Checking Account #0378	1,689.35
Trust - Other:	
TD Bank:	
Checking Account #3662	5,769.47
Checking Account #0459	11,335.51
Checking Account #9306	139,356.99
Checking Account #7739	6,704.43
Checking Account #0343	35,267.72
Checking Account #8230	575,842.01
Money Market Account #0037	163,548.93
Checking Account #8847	22,505.03
Checking Account #8839	132,359.01
	1,092,689.10
Capital - General:	
TD Bank:	
Checking Account #4233	1,314,327.25
Water/Sewer - Operating:	
TD Bank:	
Checking Account #0211	1,325,791.86
Shore Community Bank:	
Time Deposit Account #0425	1,000,000.00
	2,325,791.86
Water/Sewer - Capital:	
TD Bank:	
Checking Account #4241	476,096.10
Total	16,885,122.99

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

LBT

FEDERAL AND STATE GRANTS RECEIVABLE

Grant	Balance Jan. 1, 2010	2010 Budget Revenue Realized	Received	Cancelled	Unappropriated Reserves Realized	Balance Dec. 31, 2010
Alcohol Education and Rehabilitation Fund		2,320.48			2,320.48	
Body Armor Replacement Fund	427.92			427.92		
Bullettproof Vest Partnership Program		3,325.50			3,325.50	
CDBG - Handicapped Beach Access	1,391.38					1,391.38
CDBG - Handicapped Beach Access	46,000.00		21,672.95			24,327.05
Clean Communities Program		34,325.41	34,325.41			
Cops in Shops - Summer Shore Initiative - 2010	2,000.00	2,000.00	2,800.00	800.00		400.00
Drunk Driving Enforcement Fund		8,497.19			8,497.19	
Emergency Management Performance	9,987.69					9,987.69
H1N1	28,722.00		28,722.00			
Munic. Alliance on Alcoholism and Drug						
Abuse	10,969.32	29,824.00	28,607.78			12,185.54
NJ Health Officers Emergency Preparedness	40.00			40.00		
966 RERP	14,750.00		14,750.00			
966 Reimbursement	6,060.40					6,060.40
Stormwater Management and Implementation	5,412.00			5,412.00		
Click It or Ticket 2010		4,000.00	4,000.00			
JIF Safety Incentive Award		250.00	250.00			

MUNICIPALITIES AND COUNTIES

LBT

FEDERAL AND STATE GRANTS RECEIVABLE

Grant	Balance Jan. 1, 2010	2010 Budget Revenue Realized	Received	Cancelled	Unappropriated Reserves Realized	Balance Dec. 31, 2010
New Jersey Clean Energy Program		15,298.00				15,298.00
Ocean County Cancer Coalition		500.00	500.00			
Ocean County Tourism Grant - LIT Tournament		800.00				800.00
Pedestrian Safety Grant		9,000.00				9,000.00
Recycling Revenue and Residue		15,590.86			15,590.86	
Recycling Tonnage Grant		14,118.63			14,118.63	
Regionalized Alcohol Drug Education & Awareness Grant		6,580.00				6,580.00
2010 Summer Concerts Program		1,000.00	1,000.00			
Totals	125,760.71	147,430.07	136,628.14	6,679.92	43,852.66	86,030.06

SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

LBT

Grant	Balance Jan. 1, 2010	Transferred from 2010 Budget Appropriations		Reserve for Encumbrances	Expended	Cancelled		Balance Dec. 31, 2010
		Budget	Appropriation By 40A:4-87					
Alcohol Education and Rehabilitation Fund	26,665.86	2,320.48			185.00			28,801.34
Beach Haven Exchange Club Dare Prog	4,366.88					4,366.88		
Body Armor Replacement Fund	1,709.57	3,325.50		369.90	369.90	427.92		4,607.15
Bullettproof Vest Partnership Program	1,292.50							1,292.50
CDBG - Handicapped Beach Access	4,342.71							4,342.71
CDBG - Handicapped Beach Access	37,516.13				19,164.50			18,351.63
Clean Communities Program	6,968.01		34,325.41	19,182.00	45,179.29			15,296.13
Comprehensive Traffic Safety	92.32				92.32			
Cops in Shops - Summer Shore Initiative	2,405.00		2,000.00		1,600.00	2,405.00		400.00
Drunk Driving Enforcement Fund	11,423.82	8,497.19			5,500.09			14,420.92
Emergency Management Performance	11,985.23				11,985.23			
H1N1	33,464.65			1,363.74	30,585.04			4,243.35
Munic. Alliance on Alcoholism and Drug Abuse	19,105.01	31,219.00		2,400.34	24,829.72	19,108.71		8,785.92
NJ Health Officers Emer. Preparedness	2,500.00					2,500.00		
Ocean County Tourism Grant - LIT Tour	770.21	800.00	800.00		1,570.21			800.00
Over the Limit Under Arrest	11,000.00					11,000.00		

SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS (cont.)

LBT

Grant	Balance Jan. 1, 2010	Transferred from 2010 Budget Appropriations		Reserve for Encumbrances	Expended	Cancelled		Balance Dec. 31, 2010
		Budget	Appropriation By 40A:4-87					
Pedestrian Safety Grant	5,000.00		9,000.00			5,000.00		9,000.00
Recycling Mini-Grant	494.00							494.00
Recycling Revenue and Residue	12,892.12	15,590.86		30,661.50	48,664.51			10,479.97
Recycling Tonnage Grant		14,118.63			7,825.87			6,292.76
966 Reimbursement	16,168.00					10,107.60		6,060.40
Tobacco Age of Sale Enforcement	500.00							500.00
Pandemic Influenza Preparedness	339.49				304.66			34.83
Holiday Lights	1,542.90				1,542.90			
Civic Donations	511.56							511.56
JIF Safety Incentive Award	20.50	250.00			247.91			22.59
Ocean County Cancer Coalition	500.00	500.00			498.73	500.00		1.27
Comprehensive Tobacco Control	360.12					360.12		
Regionalized Alcohol Drug Education & Awareness Grant			6,580.00					6,580.00
966 RERP				14,750.00	14,750.00			
Click It or Ticket 2010			4,000.00		4,000.00			
2010 Summer Concerts Program			1,000.00					1,000.00
New Jersey Clean Energy Program			15,298.00		15,298.00			
Totals	213,936.59	76,621.66	73,003.41	68,727.48	234,193.88	55,776.23		142,319.03

SCHEDULE OF UNAPPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

LBT

Grant	Balance Jan. 1, 2010	Transferred to 2010 Budget Appropriations		Cancelled	Received			Balance Dec. 31, 2010
		Budget	Appropriation By 40A:4-87					
Alcohol Education and Rehabilitation Fund	2,320.48	2,320.48			1,809.83			1,809.83
Body Armor Replacement Fund					5,130.60			5,130.60
Bullettproof Vest Partnership Program	3,325.50	3,325.50			739.80			739.80
Drunk Driving Enforcement Fund	8,497.19	8,497.19			3,197.21			3,197.21
Recycling Revenue and Residue	15,590.86	15,590.86			20,852.73			20,852.73
Recycling Tonnage Grant	14,118.63	14,118.63			18,744.33			18,744.33
Totals	43,852.66	43,852.66	.00	.00	50,474.50	.00	.00	50,474.50

*LOCAL DISTRICT SCHOOL TAX

LBT

		Debit	Credit
Balance January 1, 2010		XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	85001-00	XXXXXXXXXX	845,063.30
School Tax Deferred		XXXXXXXXXX	XXXXXXXXXX
(Not in excess of 50% of Levy - 2009-2010)	85002-00	XXXXXXXXXX	796,383.00
Levy School Year July 1, 2010 - June 30, 2011		XXXXXXXXXX	3,153,464.98
Levy Calendar Year 2010		XXXXXXXXXX	
Paid		3,218,178.83	XXXXXXXXXX
Balance December 31, 2010		XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	85003-00	780,349.45	XXXXXXXXXX
School Tax Deferred		XXXXXXXXXX	XXXXXXXXXX
(Not in excess of 50% of Levy - 2010-2011)	85004-00	796,383.00	XXXXXXXXXX
		4,794,911.28	4,794,911.28

*Not including Type I school debt service, emergency authorizations -schools, transfer to Board of Education for use of local schools.

Must include unpaid requisitions.

MUNICIPAL OPEN SPACE TAX

		Debit	Credit
Balance January 1, 2010	85045-00	XXXXXXXXXX	
2010 Levy	81105-00	XXXXXXXXXX	
Interest Earned		XXXXXXXXXX	
Expenditures			XXXXXXXXXX
Balance December 31, 2010	85046-00		XXXXXXXXXX
		.00	.00

REGIONAL SCHOOL TAX

LBT

(Provide a separate statement for each Regional District involved)

		Debit	Credit
Balance January 1, 2010		XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	85031-00	XXXXXXXXXX	5,107,331.11
School Tax Deferred		XXXXXXXXXX	XXXXXXXXXX
(Not in excess of 50% of Levy - 2009-2010)	85032-00	XXXXXXXXXX	2,262,051.00
Levy School Year July 1, 2010 - June 30, 2011		XXXXXXXXXX	16,072,790.60
Levy Calendar Year 2010		XXXXXXXXXX	
Paid		15,746,751.10	XXXXXXXXXX
Balance December 31, 2010		XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	85033-00	5,433,370.61	XXXXXXXXXX
School Tax Deferred		XXXXXXXXXX	XXXXXXXXXX
(Not in excess of 50% of Levy - 2010-2011)	85034-00	2,262,051.00	XXXXXXXXXX
# Must include unpaid requisitions.		23,442,172.71	23,442,172.71

REGIONAL HIGH SCHOOL TAX

		Debit	Credit
Balance January 1, 2010		XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	85041-00	XXXXXXXXXX	
School Tax Deferred		XXXXXXXXXX	XXXXXXXXXX
(Not in excess of 50% of Levy - 2009-2010)	85042-00	XXXXXXXXXX	
Levy School Year July 1, 2010 - June 30, 2011		XXXXXXXXXX	
Levy Calendar Year 2010		XXXXXXXXXX	
Paid			XXXXXXXXXX
Balance December 31, 2010		XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	85043-00		XXXXXXXXXX
School Tax Deferred		XXXXXXXXXX	XXXXXXXXXX
(Not in excess of 50% of Levy - 2010-2011)	85044-00		XXXXXXXXXX
# Must include unpaid requisitions.		.00	.00

COUNTY TAXES PAYABLE

LBT

		Debit	Credit
Balance January 1, 2010		XXXXXXXXXX	XXXXXXXXXX
County Taxes	80003-01	XXXXXXXXXX	
Due County for Added and Omitted Taxes	80003-02	XXXXXXXXXX	119,483.16
2010 Levy:		XXXXXXXXXX	XXXXXXXXXX
General County	80003-03	XXXXXXXXXX	23,399,075.96
County Library	80003-04	XXXXXXXXXX	2,672,016.64
County Health		XXXXXXXXXX	
County Open Space Preservation		XXXXXXXXXX	1,032,661.62
Due County for Added and Omitted Taxes	80003-05	XXXXXXXXXX	74,141.13
Paid		27,223,237.38	XXXXXXXXXX
Balance December 31, 2010		XXXXXXXXXX	XXXXXXXXXX
County Taxes			XXXXXXXXXX
Due County for Added and Omitted Taxes		74,141.13	XXXXXXXXXX
		27,297,378.51	27,297,378.51

SPECIAL DISTRICT TAXES

			Debit	Credit
Balance January 1, 2010		80003-06	XXXXXXXXXX	
2010 Levy: (List Each Type of District Tax Separately)*			XXXXXXXXXX	XXXXXXXXXX
Fire:	81108-00		XXXXXXXXXX	XXXXXXXXXX
Sewer:	81111-00		XXXXXXXXXX	XXXXXXXXXX
Water:	81112-00		XXXXXXXXXX	XXXXXXXXXX
Garbage:	81109-00		XXXXXXXXXX	XXXXXXXXXX
			XXXXXXXXXX	XXXXXXXXXX
			XXXXXXXXXX	XXXXXXXXXX
			XXXXXXXXXX	XXXXXXXXXX
Total 2010 Levy		80003-07	XXXXXXXXXX	
Paid		80003-08		XXXXXXXXXX
Balance December 31, 2010		80003-09		XXXXXXXXXX
			.00	.00

* Please state the number of districts in each instance.

STATE LIBRARY AID

LBT

RESERVE FOR MAINTENANCE OF FREE PUBLIC LIBRARY WITH STATE AID

		Debit	Credit
Balance January 1, 2010	80004-01	XXXXXXXXXX	
State Library Aid Received in 2010	80004-02	XXXXXXXXXX	
Expended	80004-09		XXXXXXXXXX
Balance December 31, 2010	80004-10		
		.00	.00

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

		Debit	Credit
Balance January 1, 2010	80004-03	XXXXXXXXXX	
State Library Aid Received in 2010	80004-04	XXXXXXXXXX	
Expended	80004-11		XXXXXXXXXX
Balance December 31, 2010	80004-12		
		.00	.00

N A

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

		Debit	Credit
Balance January 1, 2010	80004-05	XXXXXXXXXX	
State Library Aid Received in 2010	80004-06	XXXXXXXXXX	
Expended	80004-13		XXXXXXXXXX
Balance December 31, 2010	80004-14		
		.00	.00

RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

		Debit	Credit
Balance January 1, 2010	80004-07	XXXXXXXXXX	
State Library Aid Received in 2010	80004-08	XXXXXXXXXX	
Expended	80004-15		XXXXXXXXXX
Balance December 31, 2010	80004-16		
		.00	.00

STATEMENT OF GENERAL BUDGET REVENUES 2010 LBT

Source		Budget -01	Realized -02	Excess or Deficit * -03
Surplus Anticipated	80101-	1,500,000.00	1,500,000.00	.00
Surplus Anticipated with Prior Written Consent of Director of Local Government	80102-			.00
Miscellaneous Revenue Anticipated:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Adopted Budget		3,950,171.82	4,118,914.58	168,742.76
Added by N.J.S. 40A:4-87: (List on 17a)		73,003.41	73,003.41	.00
Total Miscellaneous Revenue Anticipated	80103-	4,023,175.23	4,191,917.99	168,742.76
Receipts from Delinquent Taxes	80104-	445,000.00	457,000.21	12,000.21
Amount to be Raised by Taxation:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(a) Local Tax for Municipal Purposes	80105-	16,585,097.98	XXXXXXXXXX	XXXXXXXXXX
(b) Addition to Local District School Tax	80106-		XXXXXXXXXX	XXXXXXXXXX
Total Amount to be Raised by Taxation	80107-	16,585,097.98	16,734,684.37	149,586.39
		22,553,273.21	22,883,602.57	330,329.36

ALLOCATION OF CURRENT TAX COLLECTIONS

		Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	80108-00	XXXXXXXXXX	62,495,084.32
Amount to be Raised by Taxation		XXXXXXXXXX	XXXXXXXXXX
Local District School Tax	80109-00	3,153,464.98	XXXXXXXXXX
Regional School Tax	80119-00	16,072,790.60	XXXXXXXXXX
Regional High School Tax	80110-00	.00	XXXXXXXXXX
County Taxes	80111-00	27,103,754.22	XXXXXXXXXX
Due County for Added and Omitted Taxes	80112-00	74,141.13	XXXXXXXXXX
Special District Taxes	80113-00	.00	XXXXXXXXXX
Municipal Open Space Tax	80120-00	.00	XXXXXXXXXX
Reserve for Uncollected Taxes	80114-00	XXXXXXXXXX	643,750.98
Deficit in Required Collection of Current Taxes (or)	80115-00	XXXXXXXXXX	.00
Balance for Support of Municipal Budget (or)	80116-00	16,734,684.37	XXXXXXXXXX
*Excess Non-Budget Revenue (See footnote)	80117-00		XXXXXXXXXX
*Deficit Non-Budget Revenue (See footnote)	80118-00	XXXXXXXXXX	
		63,138,835.30	63,138,835.30

*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 REVENUES 2010 LBT

(Continued)

Miscellaneous Revenues Anticipated: Added By N.J.S. 40A:4-87

Source	Budget	Realized	Excess or Deficit
Clean Communities Program	34,325.41	34,325.41	
Click It or Ticket 2010	4,000.00	4,000.00	
Cops in Shops - Summer Shore Initiative	2,000.00	2,000.00	
New Jersey Clean Energy Program	15,298.00	15,298.00	
Ocean County Tourism Grant - LIT Tour	800.00	800.00	
Pedestrian Safety Grant	9,000.00	9,000.00	
Regionalized Alcohol Drug Education &			
Awareness Grant	6,580.00	6,580.00	
2010 Summer Concerts Program	1,000.00	1,000.00	
Total (Sheet 17)	73,003.41	73,003.41	.00

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2010 LBT

2010 Budget as Adopted		80012-01	22,480,269.80
2010 Budget - Added by N.J.S. 40A:4-87		80012-02	73,003.41
Appropriated for 2010 (Budget Statement Item 9)		80012-03	22,553,273.21
Appropriated for 2010 by Emergency Appropriation (Budget Statement Item 9)		80012-04	100,000.00
Total General Appropriations (Budget Statement Item 9)		80012-05	22,653,273.21
Add: Overexpenditures (see footnote)		80012-06	
Total Appropriations and Overexpenditures		80012-07	22,653,273.21
Deduct Expenditures:			
Paid or Charged [Budget Statement Item (L)]	80012-08	20,623,137.44	
Paid or Charged - Reserve for Uncollected Taxes	80012-09	643,750.98	
Reserved	80012-10	997,445.20	
Total Expenditures		80012-11	22,264,333.62
Unexpended Balances Cancelled (see footnote)		80012-12	388,939.59

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 Cancelled:

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 Cancelled".

SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

2010 Authorizations		
N.J.S. 40A:4-46 (After adoption of Budget)		
N.J.S. 40A:4-20 (Prior to adoption of Budget)		
Total Authorizations		.00
Deduct Expenditures:		
Paid or Charged		
Reserved		
Total Expenditures		.00

RESULTS OF 2010 OPERATIONS

LBT

CURRENT FUND

		Debit	Credit
Excess of Anticipated Revenues:		XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated	80013-01	XXXXXXXXXX	168,742.76
Delinquent Tax Collections	80013-02	XXXXXXXXXX	12,000.21
		XXXXXXXXXX	
Required Collection of Current Taxes	80013-03	XXXXXXXXXX	149,586.39
Unexpended Balances of 2010 Budget Appropriations	80013-04	XXXXXXXXXX	388,939.59
Miscellaneous Revenue Not Anticipated	81113-	XXXXXXXXXX	253,138.92
Miscellaneous Revenue Not Anticipated:		XXXXXXXXXX	XXXXXXXXXX
Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	XXXXXXXXXX	.00
Payments in Lieu of Taxes on Real Property	81120-	XXXXXXXXXX	
Sale of Municipal Assets		XXXXXXXXXX	
Unexpended Balances of 2009 Appropriation Reserves	80013-05	XXXXXXXXXX	725,426.33
Prior Years Interfunds Returned in 2010	80013-06	XXXXXXXXXX	50,231.65
Federal and State Grant Appropriated Reserve		XXXXXXXXXX	
Cancellations		XXXXXXXXXX	55,776.23
		XXXXXXXXXX	
		XXXXXXXXXX	
		XXXXXXXXXX	
Deferred School Tax Revenue: (See School Taxes, Sheets 13&14)		XXXXXXXXXX	XXXXXXXXXX
Balance January 1, 2010	80013-07	3,058,434.00	XXXXXXXXXX
Balance December 31, 2010	80013-08	XXXXXXXXXX	3,058,434.00
Deficit in Anticipated Revenues:		XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated	80013-09	.00	XXXXXXXXXX
Delinquent Tax Collections	80013-10	.00	XXXXXXXXXX
			XXXXXXXXXX
Required Collection of Current Taxes	80013-11	.00	XXXXXXXXXX
Interfund Advances Originating in 2010	80013-12		XXXXXXXXXX
Sr. Citizens Deductions Disallowed By Tax Collector			XXXXXXXXXX
2009 Taxes		81.51	XXXXXXXXXX
Federal and State Grant Receivable Cancellations		6,679.92	XXXXXXXXXX
Refund of Prior Year Revenues		5,469.31	XXXXXXXXXX
			XXXXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	XXXXXXXXXX	.00
Surplus Balance - To Surplus (Sheet 21)	80013-14	1,791,611.34	XXXXXXXXXX
		4,862,276.08	4,862,276.08

SCHEDULE OF MISCELLANEOUS REVENUES LBT
NOT ANTICIPATED

Source	Amount Realized
Application Fees	6,800.00
Bid Specs	1,875.00
Cable TV Franchise Fee	72,921.68
Cat Licenses	105.00
Certified Lists	760.00
Fish and Wild Life	3,328.00
Outdoor Seating Fee	1,475.00
Police Reports	2,348.90
Refunds	65.00
Variance Fees	9,410.00
Vital Statistics	2,407.37
Hold Over Fee	500.00
Deed Conveyance	10.00
Gathering Fee	800.00
Copies	527.94
SC/Vet 2% Administrative Fee	1,883.37
Statutory Excess in Reserve for Animal Control Expenditures	290.50
Workmens Compensation Refunds	26,459.61
Site Plans	1,400.00
Sub-Division Fees	1,250.00
All Other M.R.N.A. - Miscellaneous	118,521.55
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	253,138.92

SURPLUS - CURRENT FUND
YEAR 2010

LBT

		Debit	Credit
1. Balance January 1, 2010	80014-01	XXXXXXXXXX	2,613,557.12
2.		XXXXXXXXXX	
3. Excess Resulting from 2010 Operations	80014-02	XXXXXXXXXX	1,791,611.34
4. Amount Appropriated in the 2010 Budget - Cash	80014-03	1,500,000.00	XXXXXXXXXX
5. Amount Appropriated in 2010 Budget - with Prior Written		XXXXXXXXXX	XXXXXXXXXX
Consent of Director of Local Govern. Services	80014-04	.00	XXXXXXXXXX
6.			XXXXXXXXXX
7. Balance December 31, 2010	80014-05	2,905,168.46	XXXXXXXXXX
		4,405,168.46	4,405,168.46

ANALYSIS OF BALANCE DECEMBER 31,2010
(FROM CURRENT FUND - TRIAL BALANCE)

Cash		80014-06	11,707,819.44
Investments		80014-07	
Change Fund			
Sub-Total			11,707,819.44
Deduct Cash Liabilities Marked with "C" on Trial Balance		80014-08	8,815,766.51
Cash Surplus		80014-09	2,892,052.93
Deficit in Cash Surplus		80014-10	.00
Other Assets Pledged to Surplus:*			
(1)Due from State of N.J. Senior			
Citizens and Veterans Deduction	80014-16		
Deferred Charges #	80014-12	13,115.53	
Cash Deficit #	80014-13		
Total Other Assets		80014-14	13,115.53
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER		80014-15	2,905,168.46

ASSETS WOULD ALSO BE PLEDGED TO CASH LIABILITIES.

MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2011 BUDGET.

(1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

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

(FOR MUNICIPALITIES ONLY) LBT

CURRENT TAXES - 2010 LEVY

1. Amount of Levy as per Duplicate (Analysis) #			82101-00	$ 62,932,861.12
or				
(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	
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et. seq.			82104-00	171,640.68
5a. Subtotal 2010 Levy		$ 63,104,501.80		
5b. Reductions due to tax appeals**				
5c. Total 2010 Levy			82106-00	63,104,501.80
6. Transferred to Tax Title Liens			82107-00	8.38
7. Transferred to Foreclosed Property			82108-00	
8. Remitted, Abated or Cancelled			82109-00	17,243.49
9. Discount Allowed			82110-00	
10. Collected in Cash: In 2009	82121-00	$ 920,101.89		
In 2010*	82122-00	61,479,982.43		
State's Share of 2010 Senior Citizens and Veterans Deductions Allowed	82123-00	95,000.00		
R.E.A.P. Revenue	82124-00			
Total To Line 14	82111-00	62,495,084.32		
11. Total Credits				62,512,336.19
12. Amount Outstanding December 31, 2010			83120-00	$ 592,165.61

13. Percentage of Cash Collections to Total 2010 Levy, (Item 10 divided by Item 5c) is 99.03%
82112-00

Note: If municipality conducted Accelerated Tax Sale or Tax Levy Sale check here ☐ & complete sheet 22a.

14. Calculation of Current Taxes Realized in Cash:

Total of Line 10	$ 62,495,084.32
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	
To Current Taxes Realized in Cash (Sheet 17)	$ 62,495,084.32

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

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

* Include overpayments applied as part of 2010 collections.

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

ACCELERATED TAX SALE / TAX LEVY SALE
CHAPTER 99

To Calculate Underlying Tax Collection Rate for 2010

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)	$ .00
LESS: Proceeds from Accelerated Tax Sale	
NET Cash Collected	$ .00
Line 5c (Sheet 22) Total 2010 Tax Levy	$ .00
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is	0.00%

N/A

(2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (Sheet 22)	$ .00
LESS: Proceeds from Tax Levy Sale (excluding premium)	
NET Cash Collected	$ .00
Line 5c (Sheet 22) Total 2010 Tax Levy	$ .00
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is	0.00%

SCHEDULE OF DUE FROM/TO STATE OF NEW JERSEY LBT
FOR SENIOR CITIZENS AND VETERANS DEDUCTIONS

	Debit	Credit
1. Balance January 1, 2010	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey		XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	23,724.06
2. Sr. Citizens Deductions Per Tax Billings	7,000.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	85,000.00	XXXXXXXXXX
4. Sr. Citizens Deductions Allowed By Tax Collector	750.00	XXXXXXXXXX
5. Veterans Deductions Allowed by Tax Collector	2,500.00	XXXXXXXXXX
6.		XXXXXXXXXX
7. Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXXXXX	
8. Sr. Citizens Deductions Disallowed By Tax Collector 2009 Taxes	XXXXXXXXXX	81.51
9. Received in Cash from State	XXXXXXXXXX	94,168.49
10. Veterans Deductions Disallowed	XXXXXXXXXX	250.00
11.	XXXXXXXXXX	
12. Balance December 31, 2010	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	.00
Due To State of New Jersey	22,974.06	XXXXXXXXXX
	118,224.06	118,224.06

Calculation of Amount to be included on Sheet 22, Item 10-

2010 Senior Citizen and Veterans Deductions Allowed

Line 2	7,000.00
Line 3	85,000.00
Line 4 & 5	3,250.00
Sub-Total	95,250.00
Less: Line 7 & 10	250.00
To Item 10, Sheet 22	95,000.00

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

	Debit	Credit
Balance January 1, 2010	XXXXXXXXXX	
Taxes Pending Appeals	XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals	XXXXXXXXXX	XXXXXXXXXX
Contested Amount of 2010 Taxes Collected which	XXXXXXXXXX	XXXXXXXXXX
are Pending State Appeal (Item 14, Sheet 22)	XXXXXXXXXX	
Interest Earned on Taxes Pending State Appeals	XXXXXXXXXX	
	XXXXXXXXXX	
Cash Paid to Appellants (Including 5% Interest from Date of Payment)		XXXXXXXXXX
Closed to Results of Operations	XXXXXXXXXX	XXXXXXXXXX
(Portion of Appeal won by Municipality, including Interest)		XXXXXXXXXX
		XXXXXXXXXX
Balance December 31, 2010		XXXXXXXXXX
Taxes Pending Appeals*	XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals	XXXXXXXXXX	XXXXXXXXXX
	.00	.00

*Includes State Tax Court and County Board of Taxation
Appeals Not Adjusted by December 31, 2010

Signature of Tax Collector

License Number

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 first time in the current year.

A. Reserve for Uncollected Taxes (Sheet 25, Item12) $ _____

B. Reserve for Uncollected Taxes Exclusion:
Outstanding Balance of Delinquent Taxes
(Sheet 26, Item 14A) times Percent of
Collection (Item 16) $ _____

C. *TIMES*: % of increase of Amount to be
Raised by Taxes over Prior Year 0.00%
[(2011 Estimated Total Levy - 2010 Total Levy) / 2010 Total Levy]

D. Reserve for Uncollected Taxes Exclusion Amount
[(B * C) + B] $ _____

E. Net Reserve for Uncollected Taxes Appropriation in Current Budget
(A - D) $ _____

2011 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 LBT

			Debit	Credit
1. Balance January 1, 2010			457,976.40	XXXXXXXXXX
A. Taxes	83102-00	457,917.02	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83103-00	59.38	XXXXXXXXXX	XXXXXXXXXX
2. Cancelled:			XXXXXXXXXX	XXXXXXXXXX
A. Taxes	83105-00		XXXXXXXXXX	907.10
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			XXXXXXXXXX
5. Added Tax Title Liens	83111-00			XXXXXXXXXX
6. Adjustment between Taxes (Other than current year)			XXXXXXXXXX	XXXXXXXXXX
and Tax Title Liens:			XXXXXXXXXX	XXXXXXXXXX
A. Taxes - Transfers to Tax Title Liens[1]	83104-00		XXXXXXXXXX	9.71
B. Tax Title Liens - Transfers from Taxes[1]	83107-00		9.71	XXXXXXXXXX
7. Balance Before Cash Payments			XXXXXXXXXX	457,069.30
8. Totals			457,986.11	457,986.11
9. Balance Brought Down			457,069.30	XXXXXXXXXX
10. Collected:			XXXXXXXXXX	457,000.21
A. Taxes	83116-00	457,000.21	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83117-00		XXXXXXXXXX	XXXXXXXXXX
11. Interest and Costs - 2010 Tax Sale	83118-00		71.11	XXXXXXXXXX
12. 2010 Taxes Transferred to Liens	83119-00		8.38	XXXXXXXXXX
13. 2010 Taxes	83123-00		592,165.61	XXXXXXXXXX
14. Balance December 31, 2010			XXXXXXXXXX	592,314.19
A. Taxes	83121-00	592,165.61	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83122-00	148.58	XXXXXXXXXX	XXXXXXXXXX
15. Totals			1,049,314.40	1,049,314.40

16. Percentage of Cash Collections to Adjusted Amount Outstanding (Item #10 divided by Item #9) is: 99.98%

17. Item #14 multiplied by percentage shown above is: 592,224.66 83125-00
and represents the maximum amount that may be anticipated in 2011.

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

SCHEDULE OF FORECLOSED PROPERTY

LBT

(PROPERTY ACQUIRED BY TAX TITLE LIEN LIQUIDATION)

		Debit	Credit
1. Balance January 1, 2010	84101-00	27,200.00	XXXXXXXXXX
2. Foreclosed or Deeded in 2010		XXXXXXXXXX	XXXXXXXXXX
3. Tax Title Liens	84103-00	.00	XXXXXXXXXX
4. Taxes Receivable	84104-00	.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, 2010	84114-00	XXXXXXXXXX	27,200.00
		27,200.00	27,200.00

CONTRACT SALES

		Debit	Credit
15. Balance January 1, 2010	84115-00		XXXXXXXXXX
16. 2010 Sales from Foreclosed Property	84116-00		XXXXXXXXXX
17. Collected*	84117-00	XXXXXXXXXX	
18.	84118-00	XXXXXXXXXX	
19. Balance December 31, 2010	84119-00	XXXXXXXXXX	.00
		.00	.00

MORTGAGE SALES

		Debit	Credit
20. Balance January 1, 2010	84120-00		XXXXXXXXXX
21. 2010 Sales from Foreclosed Property	84121-00		XXXXXXXXXX
22. Collected*	84122-00	XXXXXXXXXX	
23.	84123-00	XXXXXXXXXX	
24. Balance December 31, 2010	84124-00	XXXXXXXXXX	.00
		.00	.00

Analysis of Sale of Property:

*Total Cash Collected in 2010 .00

(84125-00)

Realized in 2010 Budget

To Results of Operation (Sheet 19) .00

DEFERRED CHARGES

LBT

-MANDATORY CHARGES ONLY-

CURRENT, TRUST, AND GENERAL CAPITAL FUNDS

(Do not include the emergency authorizations pursuant to N.J.S. 40A:4-55, N.J.S. 40A:4-55.1 or N.J.S. 40A:4-55.13 listed on Sheets 29 and 30.)

	Caused By	Amount Dec. 31, 2009 Per Audit Report	Amount in 2010 Budget	Amount Resulting from 2010	Balance as at Dec. 31, 2010
1.	Emergency Authorization - Municipal*				
2.	Emergency Authorizations - Schools				
3.	North Easter Storm of 2009	750,000.00		(740,239.47)	9,760.53
4.	Lightening Strike of 2010			3,355.00	3,355.00
5.					
6.					
7.					
8.					
9.					
10.					

* 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

	Date	Purpose	Amount
1.			
2.			
3.			
4.			
5.			

N/A

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

	In favor of	On Account of	Date Entered	Amount	Appropriated for in Budget of Year 2011
1.					
2.					
3.					
4.					

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. **LBT**

Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount Authorized*	Balance Dec. 31, 2009	REDUCED IN 2010		Balance Dec. 31, 2010
					By 2010 Budget	Cancelled by Resolution	
Totals		.00	.00	.00	.00	.00	.00
					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. 40A4-53 et seq. and are recorded on this page

Signed: 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, 2010" must be entered here and then raised in the 2011 budget.

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

LBT

Date	Purpose	Amount Authorized	Not Less Than 1/3 of Amount Authorized*	Balance Dec. 31, 2009	REDUCED IN 2010		Balance Dec. 31, 2010
					By 2010 Budget	Cancelled by Resolution	
Totals		.00	.00	.00	.00	.00	.00
				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. 40A4-55.1 et seq. and N.J.S. 40A:4-55.13 et seq. and are recorded on this page

Signed: 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, 2010" must be entered here and then raised in the 2011 budget.

SCHEDULE OF BONDS ISSUED AND OUTSTANDING AND 2011 DEBT SERVICE FOR BONDS

LBT

MUNICIPAL GENERAL CAPITAL BONDS

		Debit	Credit	2011 Debt Service
Outstanding, January 1, 2010	80033-01	XXXXXXXXXX	4,095,000.00	
Issued	80033-02	XXXXXXXXXX		
Paid	80033-03	1,139,500.00	XXXXXXXXXX	
Outstanding, December 31, 2010	80033-04	2,955,500.00	XXXXXXXXXX	
		4,095,000.00	4,095,000.00	
2011 Bond Maturities - General Capital Bonds			80033-05	589,500.00
2011 Interest on Bonds*		80033-06	123,669.26	

ASSESSMENT SERIAL BONDS

		Debit	Credit	2011 Debt Service
Outstanding, January 1, 2010	80033-07	XXXXXXXXXX		
Issued	80033-08	XXXXXXXXXX		
Paid	80033-09		XXXXXXXXXX	
Outstanding, December 31, 2010	80033-10	.00	XXXXXXXXXX	
		.00	.00	
2011 Bond Maturities - Assessment Bonds			80033-11	
2011 Interest on Bonds*		80033-12		
Total "Interest on Bonds - Debt Service" (*Items) (Sheets 31 and 31-1)			80033-13	123,669.26

LIST OF BONDS ISSUED DURING 2010

Purpose	2011 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	.00	.00		
	80033-14	80033-15		

SCHEDULE OF BONDS ISSUED AND OUTSTANDING AND 2011 DEBT SERVICE FOR BONDS

LBT

OPEN SPACE SERIAL BONDS

		Debit	Credit	2011 Debt Service
Outstanding, January 1, 2010	80033-01	XXXXXXXXXX		
Issued	80033-02	XXXXXXXXXX		
Paid	80033-03		XXXXXXXXXX	
Outstanding, December 31, 2010	80033-04	.00	XXXXXXXXXX	
		.00	.00	
2011 Bond Maturities - Open Space Serial Bonds	80033-05			
2011 Interest on Bonds*	80033-06			

N A

LIST OF BONDS ISSUED DURING 2010

Purpose	2011 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	.00	.00		
	80033-14	80033-15		

SCHEDULE OF LOANS ISSUED AND OUTSTANDING AND 2011 DEBT SERVICE FOR LOANS

LBT

GREEN TRUST LOAN

		Debit	Credit	2011 Debt Service
Outstanding, January 1, 2010	80033-01	XXXXXXXXXX	240,648.39	
Issued	80033-02	XXXXXXXXXX		
Paid	80033-03	24,660.19	XXXXXXXXXX	
Outstanding, December 31, 2010	80033-04	215,988.20	XXXXXXXXXX	
		240,648.39	240,648.39	
2011 Loan Maturities			80033-05	25,155.85
2011 Interest on Loans			80033-06	4,194.61
Total 2011 Debt Service for GREEN TRUST Loan			80033-13	29,350.46

BLUE ACRES LOAN

		Debit	Credit	2011 Debt Service
Outstanding, January 1, 2010	80033-07	XXXXXXXXXX	27,398.59	
Issued	80033-08	XXXXXXXXXX		
Paid	80033-09	2,807.64	XXXXXXXXXX	
Outstanding, December 31, 2010	80033-10	24,590.95	XXXXXXXXXX	
		27,398.59	27,398.59	
2011 Loan Maturities			80033-11	2,864.07
2011 Interest on Loans			80033-12	477.57
Total 2011 Debt Service for BLUE ACRES Loan			80033-13	3,341.64

LIST OF LOANS ISSUED DURING 2010

Purpose	2011 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	.00	.00		

80033-14 80033-15

SCHEDULE OF LOANS ISSUED AND OUTSTANDING AND 2011 DEBT SERVICE FOR LOANS

LBT

LOAN

		Debit	Credit	2011 Debt Service
Outstanding, January 1, 2010	80033-01	XXXXXXXXXX		
Issued	80033-02	XXXXXXXXXX		
Paid	80033-03		XXXXXXXXXX	
Outstanding, December 31, 2010	80033-04	.00	XXXXXXXXXX	
		.00	.00	
2011 Loan Maturities	80033-05			
2011 Interest on Loans	80033-06			
Total 2011 Debt Service for Loan	80033-13			.00

LOAN

		Debit	Credit	2011 Debt Service
Outstanding, January 1, 2010	80033-07	XXXXXXXXXX		
Issued	80033-08	XXXXXXXXXX		
Paid	80033-09		XXXXXXXXXX	
Outstanding, December 31, 2010	80033-10	.00	XXXXXXXXXX	
		.00	.00	
2011 Loan Maturities	80033-11			
2011 Interest on Loans	80033-12			
Total 2011 Debt Service for Loan	80033-13			.00

N/A

LIST OF LOANS ISSUED DURING 2010

Purpose	2011 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	.00	.00		
	80033-14	80033-15		

SCHEDULE OF BONDS ISSUED AND OUTSTANDING AND 2011 DEBT SERVICE FOR BONDS

LBT

TYPE I SCHOOL TERM BONDS

		Debit	Credit	2011 Debt Service
Outstanding, January 1, 2010	80034-01	XXXXXXXXXX		
Paid	80034-02		XXXXXXXXXX	
Outstanding, December 31, 2010	80034-03	.00	XXXXXXXXXX	
		.00	.00	
2011 Bond Maturities - Term Bonds			80034-04	
2011 Interest on Bonds*		80034-05		

TYPE I SCHOOL SERIAL BOND

		Debit	Credit	2011 Debt Service
Outstanding, January 1, 2010	80034-06	XXXXXXXXXX		
Issued	80034-07	XXXXXXXXXX		
Paid	80034-08		XXXXXXXXXX	
Outstanding, December 31, 2010	80034-09	N/A .00	XXXXXXXXXX	
		.00	.00	
2011 Bond Maturities - Serial Bonds			80034-11	
2011 Interest on Bonds*		80034-10		
Total "Interest on Bonds - Type I School Debt Service" (*Items)			80034-12	.00

LIST OF BONDS ISSUED DURING 2010

Purpose	2011 Maturity	Amount Issued	Date of Issue	Interest Rate
Total 80035-	.00	.00		

2011 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

		Outstanding Dec. 31, 2010	2011 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)

LBT

	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2010	Date of Maturity	Rate of Interest	2011 Budget Requirement For Principal	2011 Budget Requirement For Interest **	Interest Computed to (Insert Date)
1	Ordinances: 06-07, 06-18, 06-26, 06-32, 07-04, 07-07,								
2	07-10, 07-15, 07-27, 07-30, 07-38, 07-39	1,240,900.00	12/19/2007	972,000.00	4/01/2011	1.000%	268,800.00	3,996.00	4/01/2011
3	Ordinances: 08-03, 08-11, 08-12, 08-13, 08-14, 08-15,								
4	08-16, 08-18, 08-22, 08-29, 08-30, 08-31	1,103,650.00	12/18/2008	1,103,650.00	4/01/2011	1.000%	164,750.00	4,537.23	4/01/2011
5	Ordinances: 03-11, 03-17, 04-19, 05-26, 06-32, 07-04,								
6	07-15, 07-28, 07-29, 07-34, 07-42	1,537,000.00	11/06/2009	1,537,000.00	4/01/2011	1.000%		6,318.78	4/01/2011
7	Ordinances: 09-18, 09-19, 09-20, 09-21, 10-04, 10-16,								
8	10-23, 10-24, 10-25, 10-26	701,450.00	11/04/2010	701,450.00	4/01/2011	1.000%		2,883.74	4/01/2011
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
	Totals	4,583,000.00		4,314,100.00			433,550.00	17,735.74	
							80051-01	80051-02	

Memo: Designate all "Capital Notes" issued under N.J.S. 40A:2-8(b) with "C". Such notes must be retired at the rate of 20% of the original amount issued annually.

Memo: Type 1 School 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 2008 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2011 or written intent of permanent financing submitted with statement.

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

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

LBT

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2010	Date of Maturity	Rate of Interest	2011 Budget Requirement		Interest Computed (Insert Date)
						For Principal	For Interest **	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
Total	.00		.00			.00	.00	
						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, 2008 or prior must be appropriated in full in the 2011 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

LBT

Title or Purpose of Issue	Purpose	Amount of Lease Obligation Outstanding Dec. 31, 2010	2011 Budget Requirement	
			For Principal	For Interest and Fees
1				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				
11.				
12.				
13.				
14.				
	Total	.00	.00	.00
			80051-01	80051-02

N/A

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

LBT

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code #.	Balance - January 1, 2010		2010 Authorizations	Reserve for Encumbrances	Expended	Authorizations Cancelled	Balance - December 31, 2010	
	Funded	Unfunded					Funded	Unfunded
Construction of Handicapped/Senior Ramps	9,846.91				342.60	9,504.31		
Beach Restoration		18,081.79			18,081.79			
Beach Repairs		244,554.73			56,595.23			187,959.50
Acquisition of Document Management	62,710.60					62,710.60		
Installation of Curbs and Sidewalks		2,797.55				2,797.55		
Police Department 4WD Vehicle	6,900.26					6,900.26		
Improvements Beach Patrol Storage Facility -								
Loveladies	23,975.20	250.00				24,225.20		
Replace Storm Drains	7,156.01				2,429.29	4,726.72		
Acquisition of Computer Equipment	4.97					4.97		
Beach Replenishment		214,010.10		872.28	48,839.49			166,042.89
Replacement and Repair of Bulkheads		2,716.14		85.06	179.16	2,622.04		
Road Improvements, Reconstruction and Repair								
of Various Streets		1,430.34		2,726.21	2,732.29	1,424.26		
Installation of Handicapped Access Doors and Operators	1,200.00	23,075.80				24,275.80		
Renovations and Improvements to the Municipal								
Building Complex		13,571.32		629.65	2,613.25	11,587.72		
Fees for an Engineering and Drainage Project for Ocean Boulevard		7,266.35						7,266.35
Acquisition of Two Bulldozer Undercarriages for the Public Works Dept.		19,520.29		85.06	179.16	19,426.19		
Repaving of New Jersey Avenue and William Street - D.O.T.		85,152.49		85.06	179.17	85,058.38		

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND) (cont.)

LBT

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code #.	Balance - January 1, 2010		2010 Authorizations	Reserve for Encumbrances	Expended	Authorizations Cancelled	Balance - December 31, 2010	
	Funded	Unfunded					Funded	Unfunded
Bulkhead Repairs to Various Street Ends Within the Township		41,250.00		6,810.00	3,500.00			44,560.00
Schedule C Improvements to Coughlin and Baltic Avenue		233,480.79		85.06	23,636.67		6,429.18	203,500.00
Purchase a New Telephone System		28,690.05			2,286.08	26,403.97		
Electrical Connection and Hookup to the Emergency Generator	18,750.00					18,750.00		
Purchase of Two New Beach Tractors		13,744.89		85.06	179.17	13,650.78		
Purchase of a New Surf Rake		547.30		85.05	179.16	453.19		
Purchase of Four New Trucks		46,336.50				46,336.50		
Acquisition of Front-End Loader		55,179.70		85.05	179.16	55,085.59		
Engineering and Related Work for the Closure of an Underground Tank	2,497.54					2,497.54		
Resurfacing of North Ohio Avenue		4,058.86		85.05	179.16	3,964.75		
Acquisition of a Bulldozer		12,262.07		85.05	179.16	12,167.96		
Acquisition of a Bulldozer Undercarriage	735.91	23,750.00		85.05	179.16		641.80	23,750.00
Various Drainage Improvements		12,620.16						12,620.16
Various Recreation Improvements		39,807.10		85.05	4,419.16			35,472.99
Acquisition of Generators		122,663.48		85.05	179.16			122,569.37
Various Equipment for the Beach Patrol		23,944.97		5,667.59	22,021.70			7,590.86
Acquisition of Two Four Wheel Drive Vehicles		7,245.46		85.05	3,103.16	4,227.35		
Acquisition of Hecht Trailer		471.00		84.67	285.67	270.00		
Communication Equipment for Police	1,400.00				895.00	505.00		
Resurfacing of North Ohio Avenue (Supplemental)		10,404.23				10,404.23		

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND) (cont.)

LBT

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code #.	Balance - January 1, 2010		2010 Authorizations	Reserve for Encumbrances	Expended	Authorizations Cancelled	Balance - December 31, 2010	
	Funded	Unfunded					Funded	Unfunded
Reconstruction and/or Resurfacing of Pacific Avenue D.O.T.	8,065.03	190,000.00			172,750.19			25,314.84
Completion of Various Drainage Improvements	1,162.69	71,200.00		422.50	38,350.38			34,434.81
Acquisition of a Bulldozer	5,892.69	114,000.00			112,089.00	7,803.69		
Acquisition of a Beach Tractor	4,392.69	85,500.00			67,760.00	22,132.69		
Completion of Various Improvements to the Public Works Facility	1,500.00	47,500.00			39,976.00			9,024.00
Engineering and Related Work for the Closure of an Underground Tank	17,417.99				17,400.00	17.99		
Resurfacing of the Alley Between 37th and 38th Streets	22,917.53				19,891.50	3,026.03		
* Emergent Repair, Restoration and/or Reconstruction of Various								
Beaches, Public Facilities and Improvements	37,500.00	712,500.00			112,976.88			637,023.12
Acquisition of a Roll-Off Truck			120,000.00		114,220.88	5,779.12		
Resurfacing of Various Roadways			400,000.00		309,534.79			90,465.21
Reconstruction and/or Resurfacing of Indiana and Stockton Avenues			175,000.00		3,927.55		5,072.45	166,000.00
Acquisition a 4WD Vehicle			50,000.00		40,108.86			9,891.14
Acquisition of a Utility Body Truck			65,000.00		41,757.40			23,242.60
Acquisition of Various Equipement for Public Works			45,000.00		43,864.24			1,135.76
Acquisition of Two 4WD Vehicles for Police			75,000.00		73,925.96			1,074.04
Acquisition of a Salt Spreader			10,000.00		5,468.86		4,531.14	
Site Remediation-Receptor Evaluation			18,000.00		17,590.00		410.00	
Acquisition of a Network-Attached Storage Unit			8,100.00		8,100.00			
Acquisition of Equipment for the Long Beach Township Beach Patrol				7,659.24	7,659.24			
Total 70000-	234,026.02	2,529,583.46	966,100.00	25,977.84	1,440,924.73	488,740.38	17,084.57	1,808,937.64

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

GENERAL CAPITAL FUND

LBT

SCHEDULE OF CAPITAL IMPROVEMENT FUND

		Debit	Credit
Balance January 1, 2010	80031-01	XXXXXXXXXX	54,595.55
Received from 2010 Budget Appropriation *	80031-02	XXXXXXXXXX	100,000.00
		XXXXXXXXXX	
Improvement Authorizations Cancelled		XXXXXXXXXX	
(financed in whole by Capital Improvement Fund)	80031-03	XXXXXXXXXX	24,796.56
List by Improvements - Direct Charges Made for Preliminary Costs:		XXXXXXXXXX	XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
Appropriated to Finance Improvement Authorizations	80031-04	83,100.00	XXXXXXXXXX
			XXXXXXXXXX
Balance December 31, 2010	80031-05	96,292.11	XXXXXXXXXX
		179,392.11	179,392.11

* The full amount of the 2010 appropriation should be transferred to this account unless the balance of the appropriation is permitted to lapse.

GENERAL CAPITAL FUND
SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

LBT

		Debit	Credit
Balance January 1, 2010	80030-01	XXXXXXXXXX	
Received from 2010 Budget Appropriation *	80030-02	XXXXXXXXXX	
Received from 2010 Emergency Appropriation *	80030-03	XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations	80030-04		XXXXXXXXXX
			XXXXXXXXXX
Balance December 31, 2010	80030-05	.00	XXXXXXXXXX
		.00	.00

* The full amount of the 2010 appropriation should be transferred to this account unless the balance of the appropriation is permitted to lapse.

CAPITAL IMPROVEMENTS AUTHORIZED IN 2010
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 2010 or Prior Years
Acquisition of a Roll-Off Truck	120,000.00	114,000.00	6,000.00	
Resurfacing of Various Roadways	400,000.00	380,000.00	20,000.00	
Reconstruction and/or Resurfacing of Inc	175,000.00	166,000.00	9,000.00	
Acquisition a 4WD Vehicle	50,000.00	47,500.00	2,500.00	
Acquisition of a Utility Body Truck	65,000.00	61,750.00	3,250.00	
Acquisition of Various Equipement for Pu	45,000.00	42,500.00	2,500.00	
Acquisition of Two 4WD Vehicles for Pol	75,000.00	71,250.00	3,750.00	
Acquisition of a Salt Spreader	10,000.00			10,000.00
Site Remediation-Receptor Evaluation	18,000.00			18,000.00
Acquisition of a Network-Attached Storag	8,100.00			8,100.00
Total 80032-00	966,100.00	883,000.00	47,000.00	36,100.00

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

LBT

STATEMENT OF CAPITAL SURPLUS

YEAR - 2010

		Debit	Credit
Balance January 1, 2010	80029-01	XXXXXXXXXX	35,813.01
Premium on Sale of Bonds		XXXXXXXXXX	
Funded Improvement Authorizations Cancelled		XXXXXXXXXX	109,022.06
Premium on Sale of Notes			6,263.87
Appropriated to Finance Improvement Authorizations	80029-02		XXXXXXXXXX
Appropriated to 2010 Budget Revenue	80029-03		XXXXXXXXXX
Balance December 31, 2010	80029-04	151,098.94	XXXXXXXXXX
		151,098.94	151,098.94

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. 1935, with Covenant or Covenants; Outstanding December 31, 2010 _____

2. Amount of Cash in Special Trust Fund as of December 31, 2010 (Note A) _____

3. Amount of Bonds Issued Under Item 1 Maturing in 2011 _____

4. Amount of Interest on Bonds with a Covenant - 2011 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 2010 appropriation column.

MUNICIPALITIES ONLY LBT

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 2010 was 63,104,501.80
2. Amount of Item 1 Collected in 2010 (*) 62,495,084.32
3. Seventy (70) Percent of Item 1 44,173,151.26

(*) Including prepayments and overpayments applied.

B.

1. Did any maturities of bonded obligations or notes fall due during the year 2010?
   Answer YES or NO YES
2. Have Payments been made for all bonded obligations or notes due on or before December 31, 2010?
   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 2011 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 2009
2. 4% of 2009 Tax Levy for all purposes:
   Levy -- = .00
3. Cash Deficit 2010
4. 4% of 2010 Tax Levy for all purposes:
   Levy -- = .00

E.

Unpaid	2009	2010	Total
1. State Taxes			.00
2. County Taxes		74,141.13	74,141.13
3. Amounts due Special Districts			.00
4. Amounts due School Districts for Local School Tax		6,213,720.06	6,213,720.06

SHEETS 40 to 68 (or 68-A), INCLUSIVE, PERTAIN TO

UTILITIES ONLY

Note:

If no "utility fund" existed on the books of account and if no utility was owned and operated by the municipality during the year 2010, please observe instructions on Sheet 2.

NO WATER UTILITY

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

LBT

POST CLOSING
TRIAL BALANCE - WATER - SEWER UTILITY FUND

AS AT DECEMBER 31, 2010

Operating and Capital Sections

(Separately Stated)

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

Title of Account	Debit	Credit	
Operating Fund:			
Cash and Cash Equivalents:			
Checking Account and Time Deposit	2,306,144.54		
Change Funds	150.00		
Total Cash and Cash Equivalents	2,306,294.54		
Receivables with Full Reserves:			
Water Rents Receivable	41,037.47		
Sewer Rents Receivable	79,281.77		
Total Receivables with Full Reserves	120,319.24		
Cash Liabilities:			
Water Overpayments		3,579.17	
Sewer Overpayments		3,142.93	
Accrued Interest on Bonds and Notes		90,375.76	
2010 Appropriations		111,229.84	
Reserve for Encumbrances		842,085.62	
Total Cash Liabilities		1,050,413.32	C
Reserve for Receivables		120,319.24	
Fund Balance		1,255,881.22	
	2,426,613.78	2,426,613.78	

(Do not crowd - add additional sheets)

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

LBT

POST CLOSING
TRIAL BALANCE - WATER - SEWER UTILITY FUND

AS AT DECEMBER 31, 2010

Operating and Capital Sections

(Separately Stated)

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

Title of Account	Debit	Credit
Capital Fund:		
Est. Proceeds Bonds and Notes Authorized	2,345,433.09	
Bonds and Notes Authorized but not Issued		2,345,433.09
Cash and Cash Equivalents:		
Checking Account	188,078.37	
Fixed Capital	28,729,407.45	
Fixed Capital Authorized and Uncompleted	6,194,302.53	
New Jersey Environmental Infrastructure Trust		
Loans Receivable	7,308,566.00	
Improvement Authorizations:		
Funded		4,538,676.56
Unfunded		1,655,625.97
Capital Improvement Fund		102,789.29
Serial Bonds Payable		1,859,500.00
Bond Anticipation Notes Payable		1,430,500.00
New Jersey Environmental Infrastructure Trust		
Loans Payable		13,973,530.34
Reserve for:		
Amortization		10,776,069.99
Deferred Amortization		4,538,676.56
Payment of Debt Issuance Costs		37,380.67
Retirement of Debt		403,181.47
Encumbrances		2,942,036.79
Fund Balance		162,386.71
	44,765,787.44	44,765,787.44

(Do not crowd - add additional sheets)

POST CLOSING TRIAL BALANCE

LBT

WATER - SEWER UTILITY ASSESSMENT TRUST FUNDS

IF MORE THAN ONE UTILITY
EACH ASSESSMENT SECTION MUST BE SEPARATELY STATED

AS AT DECEMBER 31, 2010

Title of Account	Debit	Credit
N/A		

N/A

(Do not crowd - add additional sheets)

ANALYSIS OF WATER - SEWER UTILITY ASSESSMENT CASH AND INVESTMENTS PLEDGED TO LIABILITIES AND SURPLUS

LBT

Title of Liability to which Cash and Investments are Pledged	Balance Dec. 31, 2009	RECEIPTS					Disbursements	Balance Dec. 31, 2010
		Assessments and Liens	Current Budget					
Assessment Serial Bond Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Assessment Bond Anticipation Notes:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Liabilities								
Trust Surplus								
*Less Assets "Unfinanced"	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
N/A								
Totals	.00	.00	.00	.00	.00	.00	.00	.00

N/A

* Show as red figure.

SCHEDULE OF WATER - SEWER UTILITY BUDGET - 2010 LBT

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	551,500.00	551,500.00	
Operating Surplus Anticipated with Consent of Director of Local Govt. Services	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Rents - Water	2,976,000.00	3,086,962.25	110,962.25
Rents -Sewer	4,914,400.00	4,983,339.05	68,939.05
Miscellaneous	214,600.00	257,069.52	42,469.52
Added by N.J.S. 40A:4-87: (List)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Subtotal	8,656,500.00	8,878,870.82	222,370.82
Deficit (General Budget) **			
	8,656,500.00	8,878,870.82	222,370.82

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

STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:		XXXXXXXXXX
Adopted Budget		8,656,500.00
Added by N.J.S. 40A:4-87		
Emergency		
Total Appropriations		8,656,500.00
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpenditures		8,656,500.00
Deduct Expenditures:		
Paid or Charged	8,531,432.26	
Reserved	111,229.84	
Surplus (General Budget) **		
Total Expenditures		8,642,662.10
Unexpended Balance Cancelled (See Footnote)		13,837.90

FOOTNOTES: - RE: OVEREXPENDITURES:

Every appropriation overexpended in the budget document must be marked with an * and must agree in the aggregate with this item.

RE: UNEXPENDED BALANCES CANCELLED:

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 Cancelled"

STATEMENT OF 2010 OPERATION

WATER - SEWER UTILITY

LBT

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2010 Water - Sewer Utility Budget contained either an item of revenue "Deficit (General Budget)" or an item of appropriation "Surplus (General Budget)" Section 2 should be filled out in every case.

Section 1:

Revenue Realized:	XXXXXXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")		
Miscellaneous Revenue Not Anticipated		
2009 Appropriation Reserves Cancelled *		
Total Revenue Realized		.00
Expenditures:	XXXXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXXXX	
Paid or Charged		
Reserved		
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Overexpenditure of Appropriation Reserves		
Total Expenditures	.00	
Less: Deferred Charges Included in Above "Total Expenditures"	XXXXXXXXXX	
Total Expenditures - As Adjusted		.00
Excess		.00
Budget Appropriation - Surplus (General Budget) **		
Remainder = Balance of "Results of 2010 Operation" ("Excess in Operations" - Sheet 60)	XXXXXXXXXX .00	
Deficit		.00
Anticipated Revenue - Deficit (General Budget) **		
Remainder = Balance of "Results of 2010 Operation" ("Operating Deficit - to Trial Balance" - Sheet 60)	XXXXXXXXXX .00	

N/A

SECTION 2:

The following Item of "2009 Appropriation Reserves Cancelled in 2010" is due to the Current Fund TO THE EXTENT OF the amount Received and Due from the General Budget of 2009 for an Anticipated Deficit in the Water - Sewer Utility for 2009:

2009 Appropriation Reserves Cancelled in 2010	174,686.34	
Less: Anticipated Deficit in 2009 Budget - Amount Received and Due from Current Fund - If none, enter "None"	XXXXXXXXXX none	
*Excess (Revenue Realized)		174,686.34

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

RESULTS OF 2010 OPERATIONS - WATER - SEWER UTILITY LBT

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXXXX	222,370.82
Unexpended Balances of Appropriations	XXXXXXXXXX	13,837.90
Miscellaneous Revenue Not Anticipated	XXXXXXXXXX	
Unexpended Balances of 2009 Appropriation Reserves*	XXXXXXXXXX	174,686.34
Deficit in Anticipated Revenue	.00	XXXXXXXXXX
		XXXXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXXXX	.00
Excess in Operations - to Operating Surplus	410,895.06	XXXXXXXXXX
*See restriction in amount on Sheet 59, SECTION 2	410,895.06	410,895.06

OPERATING SURPLUS - WATER - SEWER UTILITY

	Debit	Credit
Balance January 1, 2010	XXXXXXXXXX	1,396,486.16
Excess in Results of 2010 Operations	XXXXXXXXXX	410,895.06
Amount Appropriated in 2010 Budget -Cash	551,500.00	XXXXXXXXXX
Amount Appropriated in 2010 Budget with Prior Written	XXXXXXXXXX	XXXXXXXXXX
Consent of Director of Local Government Services	.00	XXXXXXXXXX
Balance December 31, 2010	1,255,881.22	XXXXXXXXXX
	1,807,381.22	1,807,381.22

ANALYSIS OF BALANCE DECEMBER 31, 2010
(FROM WATER - SEWER UTILITY - TRIAL BALANCE)

Cash		2,306,294.54
Investments		
Interfund Accounts Receivable		
Subtotal		2,306,294.54
Deduct Cash Liabilities Marked with "C" on Trial Balance		1,050,413.32
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		1,255,881.22
Other Assets Pledged to Operating Surplus *		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		.00
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2011 BUDGET.		1,255,881.22

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

SCHEDULE OF WATER - SEWER UTILITY ACCOUNTS RECEIVABLE LBT

Balance December 31, 2009		116,499.70
Increased by:		
Water - Sewer Rents Levied		8,074,120.84
		8,190,620.54
Decreased by:		
Collections	8,068,554.33	
Overpayments applied	1,746.97	
Transfer to Water - Sewer Liens		
Other		
		8,070,301.30
Balance December 31, 2010		120,319.24

SCHEDULE OF WATER - SEWER UTILITY LIENS

Balance December 31, 2009		
Increased by:		
Transfers from Accounts Receivable	.00	
Penalties and Costs		
Other		
		.00
		.00
Decreased by:		
Collections		
Other		
		.00
Balance December 31, 2010		.00

DEFERRED CHARGES

LBT

-MANDATORY CHARGES ONLY-

WATER - SEWER UTILITY FUND

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

	Caused By	Amount Dec. 31, 2009 Per Audit Report	Amount in 2010 Budget	Amount Resulting from 2010	Balance as at Dec. 31, 2010
1.	Emergency Authorization*				
2.					
3.					
4.					
5.					
6.					
7.					
8.					
9.					
10.					

* Do not include items funded or refunded as listed below.

N/A

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

	Date	Purpose	Amount
1.			
2.			
3.			
4.			
5.			

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

	In favor of	On Account of	Date Entered	Amount	Appropriated for in Budget of Year 2011
1.					
2.					
3.					
4.					

SCHEDULE OF BONDS ISSUED AND OUTSTANDING AND 2011 DEBT SERVICE FOR BONDS

LBT

WATER - SEWER UTILITY ASSESSMENT BONDS

	Debit	Credit	2011 Debt Service
Outstanding, January 1, 2010	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding, December 31, 2010	.00	XXXXXXXXXX	
	.00	.00	
2011 Bond Maturities - Assessment Bonds			
2011 Interest on Bonds*			

WATER - SEWER UTILITY CAPITAL BONDS

	Debit	Credit	2011 Debt Service
Outstanding, January 1, 2010	XXXXXXXXXX	2,613,000.00	
Issued	XXXXXXXXXX		
Paid	753,500.00	XXXXXXXXXX	
Outstanding, December 31, 2010	1,859,500.00	XXXXXXXXXX	
	2,613,000.00	2,613,000.00	
2011 Bond Maturities - Capital Bonds			550,500.00
2011 Interest on Bonds*		81,653.50	
Total "Interest on Bonds - Debt Service" (*Items)			81,653.50

INTEREST ON BONDS - WATER - SEWER UTILITY BUDGET

2011 Interest on Bonds (*Items)	81,653.50	
Less: Interest Accrued to 12/31/10 (Trial Balance)	7,354.54	
Subtotal	74,298.96	
Add: Interest to be Accrued as of 12/31/11	7,451.04	
Required Appropriation 2011		81,750.00

LIST OF BONDS ISSUED DURING 2010

Purpose	2011 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	.00	.00		

SCHEDULE OF LOANS ISSUED AND OUTSTANDING AND 2011 DEBT SERVICE FOR LOANS

LBT

WATER - SEWER UTILITY NJ ENVIRONMENTAL INFRASTRUCTURE LOAN

	Debit	Credit	2011 Debt Service
Outstanding, January 1, 2010	XXXXXXXXXX	6,310,914.84	
Issued	XXXXXXXXXX	8,145,710.00	
Paid	483,094.50	XXXXXXXXXX	
Outstanding, December 31, 2010	13,973,530.34	XXXXXXXXXX	
	14,456,624.84	14,456,624.84	
2011 Loan Maturities			650,000.00
2011 Interest on Loans*		267,112.41	

#VALUE!

	Debit	Credit	2011 Debt Service
Outstanding, January 1, 2010	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding, December 31, 2010	.00	XXXXXXXXXX	
	.00	.00	
2011 Loan Maturities			
2011 Interest on Loans*			
Total "Interest on Loans - Debt Service" (*Items)			267,112.41

INTEREST ON LOANS - WATER - SEWER UTILITY BUDGET

2011 Interest on Loans (*Items)	267,112.41	
Less: Interest Accrued to 12/31/10 (Trial Balance)	80,756.26	
Subtotal	186,356.15	
Add: Interest to be Accrued as of 12/31/11	82,243.85	
Required Appropriation 2011		268,600.00

LIST OF LOANS ISSUED DURING 2010

Purpose	2011 Maturity	Amount Issued	Date of Issue	Interest Rate
Remove or Replace Water Mains	91,728.81	2,004,000.00	3/10/2010	Various
Remove or Replace Sewer Pipes	91,271.17	1,990,000.00	3/10/2010	Various
Remove or Replace Sewer Pipes	37,769.83	2,149,210.00	12/02/2010	Various
Remove or Replace Water Mains	35,169.49	2,002,500.00	12/02/2010	Various
Total	255,939.30	8,145,710.00		

DEBT SERVICE FOR WATER - SEWER UTILITY NOTES (OTHER THAN ASSESSMENT NOTES) LBT

	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2010	Date of Maturity	Rate of Interest	2011 Budget Requirement For Principal	2011 Budget Requirement For Interest **	Interest Computed to (Insert Date)
1	Ordinances: 08-04, 08-19, 08-20 and 08-21	994,500.00	12/18/2008	994,500.00	4/01/2011	1.000%	310,750.00	4,088.50	4/01/2011
2	Ordinances: 08-37, 09-24, 09-25 and 10-29	436,000.00	11/04/2010	436,000.00	4/01/2011	1.000%	141,000.00	1,792.44	4/01/2011
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
	Total	1,430,500.00		1,430,500.00			451,750.00	5,880.94	

INTEREST ON NOTES - WATER - SEWER UTILITY BUDGET	
2011 Interest on Notes	5,880.94
Less: Interest Accrued to 12/31/10 (Trial Balance)	2,264.96
Subtotal	3,615.98
Add: Interest to be Accrued as of 12/31/11	2,384.02
Required Appropriation - 2011	6,000.00

Memo: Designate all "Capital Notes" Issued under N.J.S. 40A:2-8(b) with "C". Such notes must be retired at the rate of 20% of the original amount issued annually.

* "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 2008 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2011 or written intent of permanent financing submitted with statement.

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

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR WATER - SEWER UTILITY ASSESSMENT NOTES

LBT

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2010	Date of Maturity	Rate of Interest	2011 Budget Requirement For Principal	2011 Budget Requirement For Interest **	Interest Computed (Insert Date)
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
Total	.00		.00			.00	.00	

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

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

Water - Sewer Utility Assessment Notes with an original date of issue of December 31, 2008 or prior must be appropriated in full in the 2011 Dedicated Water Utility Assessment Budget or written intent of permanent funding submitted with statement.

Interest on Water - Sewer Utility Assessment Notes must be included in the Water - Sewer Utility Fund Budget appropriation "Interest on Notes". **(Do not crowd - add additional sheets)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

LBT

Title or Purpose of Issue	Purpose	Amount of Lease Obligation Outstanding Dec. 31, 2010	2011 Budget Requirement	
			For Principal	For Interest and Fees
1.				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				
11.				
12.				
13.				
14.				
	Total	.00	.00	.00

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (WATER - SEWER UTILITY CAPITAL FUND) LBT

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code #.	Balance - January 1, 2010		2010	Reserve for		Authorizations	Balance - December 31, 2010	
	Funded	Unfunded	Authorizations	Encumbrances	Expended	Cancelled	Funded	Unfunded
Infrastructure Loan Projects		141,074.12				141,074.12		
Replace Water Mains	11,882.26	26,143.00				38,025.26		
Repair/Replace Pump at Well #22	9,406.30					9,406.30		
Acquisition of a Dump Truck		3,861.76				3,861.76		
NJEIT Sewer Projects		103,479.47		138,743.62	145,507.32			96,715.77
Acquisition of Two Pick-Up Trucks		8,051.95		85.05	179.16	7,957.84		
Acquisition of Meter Reading Software	10,000.00						10,000.00	
Improvements to Beach Haven Terrace Detention Basin		43,996.17		73.88	73.88	43,996.17		
Preliminary Costs for Replacement of Various Sewer Lines		159,290.50		11,900.00	26,929.68			144,260.82
Preliminary Costs for Replacement of Various Water Mains		211,128.84			6,968.28			204,160.56
Removal and/or Replacement of Existing Water Mains EIT		1,947,224.18			1,463,115.74		448,108.44	36,000.00
Removal and/or Replacement of Sanitary Sewer Pipes EIT		1,968,383.46			1,705,597.57		222,785.89	40,000.00
Completion of Improvements to the Existing Sanitary Gravity Sewer Syste	216,883.43	11,734.00			215,011.96			13,605.47
Completion of Various Improvements to the North Beach Sewer Station		240,763.48			(3,184.83)			243,948.31
Acquisition of Valves for Water Mains		39,893.62			8,572.77			31,320.85
Acquisition of Meter Reading Equipment	39,917.99						39,917.99	
All Other 2009 Projects	59,214.98			14,539.46	55,996.92	4,917.99	12,839.53	
2010 Projects			5,760,000.00		1,109,361.10		3,805,024.71	845,614.19
Total 70000-	347,304.96	4,905,024.55	5,760,000.00	165,342.01	4,734,129.55	249,239.44	4,538,676.56	1,655,625.97

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

WATER - SEWER UTILITY CAPITAL FUND

LBT

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance January 1, 2010	XXXXXXXXXX	38,465.00
Received from 2010 Budget Appropriation*	XXXXXXXXXX	100,000.00
	XXXXXXXXXX	
Improvement Authorizations Cancelled	XXXXXXXXXX	XXXXXXXXXX
(financed in whole by the Capital Improvement Fund)	XXXXXXXXXX	14,324.29
List by Improvements - Direct Charges made for Preliminary Costs:	XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations	50,000.00	XXXXXXXXXX
		XXXXXXXXXX
Balance December 31, 2010	102,789.29	XXXXXXXXXX
	152,789.29	152,789.29

WATER - SEWER UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit	Credit
Balance January 1, 2010	XXXXXXXXXX	
Received from 2010 Budget Appropriation*	XXXXXXXXXX	
Received from 2010 Emergency Appropriation*	XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance December 31, 2010	.00	XXXXXXXXXX
	.00	.00

* The full amount of the 2010 appropriation should be transferred to this account unless the balance of the appropriation is permitted to lapse.

WATER - SEWER UTILITY CAPITAL FUND

LBT

CAPITAL IMPROVEMENTS AUTHORIZED IN 2010

AND

DOWN PAYMENTS (N.J.S. 40A:2-11)

WATER - SEWER UTILITIES ONLY

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided By Ordinance	Amount of Down Payment in Budget of 2010 or Prior Years
Remove/Replace Water Mains	2,110,000.00	2,110,000.00		
Remove/Replace Sewer Pipes	2,300,000.00	2,300,000.00		
Acquisition of Two Utility Truck	50,000.00		50,000.00	
Replace Fencing at Utility Plan	150,000.00	150,000.00		
Various Imp. To BHT Water P	150,000.00	150,000.00		
Renovations to Sewer System	1,000,000.00	1,000,000.00		
Total	5,760,000.00	5,710,000.00	50,000.00	.00

WATER - SEWER UTILITY CAPITAL FUND
STATEMENT OF CAPITAL SURPLUS

YEAR 2010

	Debit	Credit
Balance January 1,2010	XXXXXXXXXX	160,206.02
Premium on Sale of Bonds	XXXXXXXXXX	
Funded Improvement Authorizations Cancelled	XXXXXXXXXX	
Premium on Sale of Notes		2,180.69
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
Appropriated to 2010 Budget Revenue		XXXXXXXXXX
Balance December 31,2010	162,386.71	XXXXXXXXXX
	162,386.71	162,386.71

INSTRUCTIONS IN PREPARATION OF ANNUAL FINANCIAL STATEMENT OF 2010

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 and State Financial Assistance Expenditures of Awards
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