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WPB \$248,387 2011

FORM F-65(MS-5)

NH DEPT OF REVENUE ADMINISTRATION  
MUNICIPAL SERVICES

30 3 010 007 671  
LANGDON TOWN  
CLERK  
5 WALKER HILL RD  
LANGDON, NH 03602

JD  
8/25/11

STATE OF NEW HAMPSHIRE  
DEPARTMENT OF REVENUE ADMINISTRATION  
MUNICIPAL SERVICES DIVISION



ANNUAL CITY/TOWN  
FINANCIAL REPORT

PLEASE  
RETURN  
COMPLETED  
FORM TO

State of New Hampshire  
Department of Revenue Administration  
Municipal Services Division  
P.O. Box 487  
Concord, NH 03302-0487  
Telephone: (603) 271-3397

Part I GENERAL FUND -

Revenues and expenditures for the period - Specify  
January 1, 2010 to December 31, 2010  
OR  
July 1, 2010 to June 30, 2011

A. REVENUES - Modified Accrual		Account No.	Amount
1. Revenue from taxes (Including state education)		(a)	(b)
a. Property taxes (commitment less overlay Plus Section C, line 6, column (c), page 12)		3110	T01 1,462,135.00
b. State and local taxes assessed for school districts	\$ 985,118	4933	
c. Land use change taxes - General Fund		3120	T01 4,125.00
d. Land use change taxes - Conservation Fund		3121	T01 -
e. Resident taxes		3180	-
f. Timber taxes		3185	T01 6,313.00
g. Payments in lieu of taxes		3186	U99 -
h. Other taxes (Explain on separate schedule)		3189	T01 -
i. Interest and penalties on delinquent taxes		3190	T01 8,740.00
j. Excavation Tax (@\$.02 per cu. yd.)		3187	T99 261.00
k. TOTAL (Excluding line 1b)	----- >		1,481,574.00
2. TOTAL revenues for education purposes (This entry should only be used by the few municipalities which have dependent school districts)			Enter Only Dependent Schools in This Space \$
3. Revenue from licenses, permits, and fees			
a. Business licenses and permits		3210	T28 170.00
b. Motor vehicle permit fees		3220	T01 105,264.00
c. Building permits		3230	T29 1,350.00

Part I GENERAL FUND (Continued)		
A. REVENUES - Modified Accrual (Continued)	Account No.	Amount
3. Revenue from licenses, permits and fees (Continued)	(a)	(b)
d. Other licenses, permits, and fees	3290	5,630.00
<b>e. TOTAL ----- &gt;</b>		112,414.00
<b>4. Revenue from the federal government</b>		
a. Housing and urban renewal (HUD)	3311	B50 -
b. Environmental protection	3312	B89 -
c. Other federal grants and reimbursements - Specify (FEMA; Homeland Security; COPPS, etc.)	3319	B89 21,925.00
<b>d. TOTAL ----- &gt;</b>		21,925.00
<b>5. Revenue from the State of New Hampshire</b>		
a. Shared revenue block grant	3351	C30 -
b. Meals and rooms distribution	3352	C30 28,542.00
c. Highway block grant	3353	C46 48,190.00
d. Water pollution grants	3354	C89 -
e. Housing and community development	3355	C50 -
f. State and federal forest land reimbursement	3356	C89 -
g. Flood control reimbursement	3357	C89 -
h. Other state grants and reimbursements - Specify	3359	C89
<b>i. TOTAL ----- &gt;</b>		76,732.00
<b>6. Revenue from other governments</b>		
School Resource Officer from School District Intergovernmental revenue - Other	3379	D89 57,363.00
<b>7. Revenue from charges for services</b> (Exclude interfund transfers)		
a. Income from departments	3401	A89 \$
b. Water supply system charges	3402	A91
c. Sewer user charges	3403	A80
d. Garbage-refuse charges	3404	A81
e. Electric user charges	3405	A92
f. Airport fees	3406	A01
g. Parking		A60
h. Transit or bus system		A94
i. Parks and Recreation		A61
j. Cemeteries		A03
k. Toll Highways		A45
l. Other charges Forest Fire	3409	A89 644.00
<b>m. TOTAL ----- &gt;</b>		644.00

Part I <b>GENERAL FUND (Continued)</b>		
<b>A. REVENUES - Modified Accrual (Continued)</b>	Account No.	Amount
8. Revenue from miscellaneous sources	(a)	(b)
a. Special assessments	3500	U01 \$
b. Sale of municipal property	3501	U11 5,800.00
c. Interest on investments	3502	U20 2,642.00
d. Rents of property	3503	U40 21,162.00
e. Fines and forfeits	3504	U30 440.00
f. Insurance dividends and reimbursements	3506	U99 5,262.00
g. Contributions and donations	3508	U50
h. Other miscellaneous sources not otherwise classified	3509	U99 162.00
i. TOTAL ----- >		35,468.00
<b>9. Interfund operating transfers in</b>		
a. Transfers from special revenue fund Heritage	3912	51,059.00
b. Transfers from capital projects fund	3913	
c. Transfers from proprietary funds	3914	
d. Transfers from capital reserve fund	3915	123,400.00
e. Transfers from trust and fiduciary funds	3916	
f. Transfers from conservation funds	3917	
g. TOTAL ----- >		174,459.00
<b>10. Other financial sources</b>		
a. Proceeds from long-term notes and general obligation bonds	3934	30,000.00
b. Proceeds from all other bonds	3935	
c. Other long-term financial sources	3939	
d. TOTAL ----- >		30,000.00
<b>11. TOTAL REVENUES FROM ALL SOURCES ----- &gt;</b>		<b>1,990,579.00</b>
<b>12. TOTAL FUND EQUITY (Beginning of year)</b> (Should equal line B.2g, column b, page 9) ----- >		235,525.00
<b>13. TOTAL OF LINES 11 AND 12</b> (Should equal line 21, page 8) ----- >		2,226,104.00
Remarks		

**Part I GENERAL FUND (Continued)**

<b>B. EXPENDITURES - Modified Accrual</b>	<b>Account No. (a)</b>	<b>Total expenditure (includes col.c&amp;d)</b>	<b>Equipment and land purchases (c)</b>	<b>Construction (d)</b>
<b>1. General government</b>				
a. Executive	4130	E29 24,387	G29	F29
b. Election and registration	4140	E89 2,670	G89	F89
c. Financial administration	4150	E23 38,312	G23	F23
d. Revaluation of property	4152	E23 3,335	G23	F23
e. Legal expense	4153	E25 3,908	G25	F25
f. Personnel administration	4155	E29	G29	F29
g. Planning and zoning	4191	E29 1,674	G29	F29
h. General government building	4194	E31 32,372	G31	F31
i. Cemeteries	4195	E03 7,083	G03	F03
j. Insurance not otherwise allocated	4196	E89 23,242	G89	F89
k. Advertising and regional association	4197	E89 1,460	G89	F89
l. Other general government	4199	E89	G89	F89
<b>m. TOTAL ----- &gt;</b>		\$ 138,443		
<b>2. Public safety</b>				
a. Police	4210	E62 91,827	G62	F62
b. Ambulance	4215	E32 8,424	G32	F32
c. Fire	4220	E24 26,380	G24	F24
d. Building inspection	4240	E66	G66	F66
e. Emergency management	4290	E89	G89	F89
f. Other public safety (including communications)	4299	E89	G89	F89
<b>g. TOTAL ----- &gt;</b>		\$ 126,631		
<b>3. Airport/Aviation center</b>				
a. Administration	4301			
b. Airport operations	4302			
c. Other	4309			
<b>d. TOTAL ----- &gt;</b>		E01	G01	F01

Remarks

**Part I GENERAL FUND (Continued)**

<b>B. EXPENDITURES - Modified Accrual (Continued)</b>	Account No. (a)	Total expenditure (includes col.c&d)	Equipment and land purchases (c)	Construction (d)
<b>4. Highways and streets</b>				
a. Administration	4311	E44	G44	F44
b. Highways and streets	4312	E44 177,926	G44	F44
c. Bridges, railroad crossing	4313	E44	G44	F44
d. Street lighting	4316	E44	G44	F44
e. Toll highways	4316	E45	G45	F45
f. Other highway, streets, and bridges	4319	E44	G44	F44
g. TOTAL ----->		\$ 177,926		
<b>5. Sanitation</b>				
a. Administration	4321	E80	G80	F80
b. Solid waste collection	4323	E81	G81	F81
c. Solid waste disposal	4324	E81 32,631	G81	F81
d. Solid waste clean-up	4325	E81	G81	F81
e. Sewage collection and disposal	4326	E80	G80	F80
f. Other sanitation	4329	E80	G80	F80
g. TOTAL ----->		\$ 32,631		
<b>6. Water distribution and treatment</b>				
a. Administration	4331			
b. Water services	4332			
c. Water treatment	4335			
d. Water conservation	4338			
e. Other water	4339			
f. TOTAL ----->		E91	G91	F91
<b>7. Electric</b>				
a. Administration	4351			
b. Generation	4352			
c. Purchase costs	4353			
d. Equipment maintenance	4354			
e. Other electric	4359			
f. TOTAL ----->		E92	G92	F92

<b>Part I GENERAL FUND (Continued)</b>				
<b>B. EXPENDITURES - Modified Accrual (Continued)</b>	<b>Account No.</b>	<b>Total expenditure <i>includes col c &amp; d</i></b>	<b>Equipment and land purchases</b>	<b>Construction</b>
<b>8. Health</b>	<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>
a. Administration	4411			
b. Pest Control	4414	1,617		
c. Health agencies and hospitals	4415	616		
d. Other Health	4419			
e. TOTAL ----->		E32 \$ 2,233	G32	F32
<b>9. TOTAL expenditures for education purposes (This entry should only be used by the few municipalities which have dependent school districts)</b>				
<b>10. Welfare</b>		E79	G79	F79
a. Administration	4441			
b. Direct assistance	4442	J67		
c. Intergovernmental welfare payments	4444	M79		
d. Vendor payments	4445	E75 500		
e. Other welfare	4449	E79	G79	F79
f. TOTAL ----->		\$ 500		
<b>11. Culture and recreation</b>		E61	G61	F61
a. Parks and recreation	4520			
b. Library	4550	E52 1,100	G52	F52
c. Patriotic purposes	4583	E61 200	G61	F61
d. Other culture and recreation	4589	E61 1,000	G61	F61
e. TOTAL ----->		\$ 2,300		
<b>12. Conservation</b>				
a. Administration	4611			
b. Purchase of natural resources	4612			
c. Other conservation	4619			
d. TOTAL ----->		E59	G59	F59
<b>13. Redevelopment and housing</b>				
a. Administration	4631			
b. Redevelopment and housing	4632			
c. TOTAL ----->		E50	G50	F50

Part I **GENERAL FUND (Continued)**

B. EXPENDITURES - Modified Accrual (Continued)	Account No.	Total expenditure <i>includes col c &amp; d</i>	Equipment and land purchases	Construction
14. Economic development	(a)	(b)	(c)	(d)
a. Administration	4651	\$	\$	\$
b. Economic development	4652			
c. Other economic development	4659			
d. TOTAL ----->		E89	G89 \$	F89 \$
15. Debt service				
a. Principal long term bonds and notes	4711	40,000	\$	\$
b. Interest on long term bonds and notes	4721	189		
c. Interest on tax and revenue anticipation notes	4723	189		
d. Other debt service charges	4790	E23		
e. TOTAL ----->		\$ 52,162	\$	\$
16. Capital outlay (not reported above)			G89	F89
a. Land and improvements	4901	\$	\$	
b. Machinery, vehicles, and equipment	4902	171,567	G89 171,567	\$
c. Buildings	4903	86,493	G89 \$	F89 86,493
d. Improvements other than buildings	4909	1,850	G89 1,850	F89
e. TOTAL ----->		\$ 259,910	\$ 173,417	\$ 86,493
17. Interfund operating transfers out				
a. Transfers to special revenue funds	4912			
b. Transfers to capital projects funds	4913			
c. Transfers to proprietary funds	4914			
d. Transfers to capital reserve funds	4915	25,000		
e. Transfers to expendable trust funds	4916			
f. Transfers to non-expendable trust funds	4918			
g. TOTAL ----->		\$ 25,000		
<b>Cumulative Expenditure Totals from pages 4-7.....&gt;</b>		817,736.00	173,417.00	86,493

Remarks



**Part III GENERAL FUND BALANCE SHEET**

**MODIFIED ACCRUAL**

<b>A. ASSETS</b>		Account No.	Beginning of Year	End of year
<b>1. Current assets</b>		(a)	(b)	(c)
a. Cash and equivalents		1010	570,169.00	518,088
b. Investments		1030		
c. Taxes receivable (From Section D, page 12)		1080	125,186.00	104,528
d. Tax liens receivable (From Section D, page 12)		1110	39,063.00	42,731
e. Accounts receivable		1150		19,920
f. Due from other governments		1260		
g. Due from other funds		1310		2,400
h. Other current assets		1400	3,363.00	
i. Tax deeded property (subject to resale)		1670		
<b>j. TOTAL ASSETS (Should equal line B3) ----- &gt;</b>			737,781.00	\$ 687,667
<b>B. LIABILITIES AND FUND EQUITY</b>				
<b>1. Current liabilities</b>				
a. Warrants and accounts payable		2020		42,591
b. Compensated absences payable		2030		
c. Contracts payable		2050		
d. Due to other governments		2070	7,500.00	
e. Due to school districts		2075	485,756.00	396,689
f. Due to other funds		2080		
g. Deferred revenue		2220		
h. Notes payable - Current		2230		
i. Bonds payable - Current		2250		
j. Other payables		2270	9,000.00	
<b>k. TOTAL LIABILITIES -----&gt;</b>			502,256.00	\$ 439,280
<b>2. Fund equity (Please detail on page 10)</b>				
a. Assigned (formerly reserve for encumbrances)		2440		
b. Committed (formerly reserve for continuing appropriations)		2450		
c. Restricted (formerly reserve for appropriations voted for CRF/ETF)		2460		
d. Committed (formerly reserve for appropriations voted)		2460		
e. Assigned (formerly reserve for special purposes)		2490		
f. Unassigned (formerly unreserved fund balance)		2530	235,525.00	248,387
<b>g. TOTAL FUND EQUITY -----&gt;</b>			235,525.00	\$ 248,387
<b>3. TOTAL LIABILITIES AND FUND EQUITY -----&gt;</b>				
<i>(Should equal line A1)</i>			737,781.00	\$ 687,667

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P. 28  
MS-61  
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**Part V GENERAL FUND (Continued)**

**D. AMORTIZATION OF LONG-TERM DEBT**

Description (a)	Original obligation (b)	Purpose (c)	Annual installment (d)	Interest rate (e)	Date of final payment (f)	Bonds o/s at beginning of year (g)	Bonds issued this year (h)	Bonds retired this year (i)	Bonds o/s at end of year (j)
	\$		\$			\$	\$	\$	\$
<b>TOTAL</b>									

Remarks

**Part VI RECONCILIATIONS**

A. RECONCILIATION OF SCHOOL DISTRICT LIABILITY	Amount
1. School district liability at beginning of year (Account number 2075, column b, on page 9)	\$ <del>485,756</del> 370,714
2. ADD: School district assessment for current year	985,118 ✓
3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)	1,470,874
4. SUBTRACT: Payments made to school district	1,074,185 >
5. School district liability at end of year (lines 3 less line 4) (Account number 2075, column c, on page 9)	396,689

B. RECONCILIATION OF TAX ANTICIPATION NOTES	Amount
1. Short-term (TANS) debt at beginning of year	61V \$
2. ADD: New issues during current year	
3. SUBTRACT: Issues retired during current year	< >
4. Short-term (TANS) debt outstanding at end of year (Lines 1 + 2 - 3) (Be sure to include (TANS) in Account number 2230, column c, page 9)	64V \$

PLEASE REFER TO THE INSTRUCTIONS TO COMPLETE SECTIONS C AND D

C. ALLOWANCE FOR ABATEMENTS WORKSHEET	Current year (a)	Prior years (b)	TOTAL (c)
1. Overlay/Allowance for Abatements (Beginning of year) *	9,979 ✓	7,082 ✓	17,061
2. SUBTRACT: Abatements made (From tax collector's report)	123	89	212 ✓
3. SUBTRACT: Discounts	< >	< >	< >
4. SUBTRACT: Refunds (Cash abatements)	4,548	7,857	12,405 ✓
5. ESTIMATED ALLOWANCE FOR ABATEMENTS AT END OF YEAR **	5,308	(864)	4,444 ✓
6. Excess of estimate (Add to revenue on page 1, line 1a)			

\*Use overlay amount for column (a) and use last year's balance of line 5, Allowance for Abatements for column b (see your form from last year).

\*\*The amount in column c will go into line 1(b) for next year's worksheet.

D. TAXES/LIENS RECEIVABLE WORKSHEET	1080 taxes (a)	1110 liens (b)	TOTALS (c)
1. Uncollected, end of year	108,972	42,731	151,703
2. SUBTRACT: "Overlay" carried forward as Allowance for Abatements (from Worksheet C, line 5)	4,444		4,444
3. Receivable, end of year *	104,528	42,731	147,259

\* (These amounts are entered on page 9, account numbers 1080 and 1110, column c)

**Part VII SUMMARY OF REVENUES FOR ALL OTHER FUNDS**

REVENUE AND OTHER FINANCING SOURCES	Capital Projects (a)			Special Revenue (b)		Proprietary funds	
	T01 \$	T29	B89	T01 \$	T29	Enterprise (c)	Internal service (d)
1. Revenue from taxes	T01 \$	T29	B89	T01 \$	T29		\$
2. Revenue from licenses, permits, and fees			B89				
3. Revenue directly from the federal government			C89				
4. Revenue from the State of New Hampshire			D89				
5. Revenue from other governments			A91				
6. Revenue from charges for services			A80				
(a) Water supply system charges			A81				
(b) Sewer user charges			A82				
(c) Garbage/refuse collection charges			A01				
(d) Electric			A44				
(e) Airport and aviation			A45				
(f) Highway			A61				
(g) Toll facilities			A60				
(h) Parks and recreation			A94				
(i) Parking			A89				
(j) Transit or bus system			A89				
(k) Other - Specify --L							
(1)							
(2)							
(3)							
7. Revenue from miscellaneous sources			U20				
(a) Interest on investments			U99				
(b) Other miscellaneous sources							
8. Interfund operating transfers in							
9. Other financial sources			U99				
10. TOTAL REVENUE AND OTHER SOURCES ----->							

**Part VIII SUMMARY OF EXPENDITURES FOR ALL OTHER FUNDS**

EXPENDITURES (BY FUNCTIONS)	Capital projects (a)		Special revenue (b)		Proprietary funds	
	F89 \$	F62	F89 \$	E62	Enterprise (c)	Internal service (d)
1. General government						
2. Public Safety						
(a) Police						
(b) Ambulance						
(c) Fire						
3. Airport/Aviation center						
4. Highway and streets						
5. Toll Highways						
6. Sanitation						
7. Water distribution and treatment						
8. Sewerage						
9. Electric						
10. Health						
11. Welfare						
12. Culture and recreation						
13. Parking						
14. Transit or bus system						
15. Conservation						
16. Redevelopment and housing						
17. Economic development						
18. Debt service						
19. Capital outlay - other						
20. Interfund operating transfers out						
21. TOTAL EXPENDITURES						

Remarks

**Part IX BALANCE SHEET FOR SUMMARY OF ALL OTHER FUNDS**

	Account No. (a)	Capital Projects (b)	Special Revenue (c)	Proprietary funds	
				Enterprise (d)	Internal service (e)
<b>A. ASSETS</b>					
<b>1. Current assets</b>					
(a) Cash and equivalents	1010				
(b) Investments	1030				
(c) Accounts receivable	1150				
(d) Due from other governments	1260				
(e) Due from other funds	1310				
(f) Other - Specify --L					
<b>2. Fixed assets</b>					
(a) Land and improvements	1610				
(b) Buildings	1620				
(c) Machinery, vehicles, and equipment	1640				
(d) Construction in progress	1650				
(e) Improvements other than buildings	1660				
(f) Other - Specify --L					
<b>3. TOTAL ASSETS</b> ----->					
<b>Remarks</b>					

**Part VIII BALANCE SHEET FOR SUMMARY OF ALL OTHER FUNDS (Continued)**

B. LIABILITIES AND FUND EQUITY	Account No. (a)	Capital projects (b)	Special revenue (c)	Proprietary funds	
				Enterprise (d)	Internal service (e)
<b>1. Liabilities</b>					
(a) Warrants and accounts payable	2020	\$	\$	\$	\$
(b) Compensated absences payable	2030				
(c) Contracts payable	2050				
(d) Due to other governments	2070				
(e) Due to other funds	2080				
(f) Deferred revenue	2220				
(g) Notes and bonds payable					
(h) Other - Specify --L					
<b>(i) TOTAL LIABILITIES -----&gt;</b>					
<b>2. Fund Equity/Capital</b>					
(a) Assigned (formerly reserve for encumbrances)	2440				
(b) Assigned (formerly reserve for special purposes)	2490				
(c) Unassigned (formerly unreserved fund balance-deficit)	2530				
(d) Municipal contributed capital	2610				
(e) Other contributed capital	2620				
(f) Retained earnings	2790				
<b>(g) TOTAL FUND EQUITY -----&gt;</b>					
<b>3. TOTAL LIABILITIES AND FUND EQUITY -----&gt;</b>					

**Part X SUPPLEMENTAL INFORMATION WORKSHEET**

**A. INTERGOVERNMENTAL EXPENDITURES**

Report payments made to the State or other local governments *on reimbursement or cost-sharing basis*. Do not include these expenditures in part VIII.

Purpose (a)	Account No. (b)	Amount (c)
Payments made to other local governments for:		
Schools		M12
Sewers		M80
All other - County	4931	M89
All other - Towns	4199	M89
Payments made to State for:		
Highways	4319	L44
All other purposes	4199	L89

**C. DEBT OUTSTANDING, ISSUED, AND RETIRED**

Long-term debt purpose (a)	Bonds outstanding at the beginning of this fiscal year (b)	Bonds during this fiscal year		Outstanding at the end of this this fiscal year (e)
		Issued (c)	Retired (d)	
Industrial revenue	19T	24T	34T	44T
All other debt	19U 280,034	29U -	39U 40,000	49U 250,034
Interest on water debt	19I			

**C. SALARIES AND WAGES**

Report here the total salaries and wages paid to all employees of your city before deductions for social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of city employees charged to construction projects. These amounts may be taken from the W3 form filed by your government for the year ended December 31.

Total wages paid

Z00

159,318

**D. CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR**

Report separately for each of the two types of funds listed below, the amount of cash on hand and on deposit and investments in Federal Government, Federal agency, State and local government, and non-governmental securities. Report all investments at market value. Exclude accounts receivable, value of real property, and all non-security assets.

Type of fund (a)	Amount at end of fiscal year Omit cents (b)
Bond funds - Unexpended proceeds from sale of bond issues held pending disbursement	W31
All other funds except employee retirement funds and nonexpendable trust funds.	W61

Remarks

**Part XI CERTIFICATION**

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete. Date Signed 3-14-11

Signatures of a majority of the governing body:  
*Ronald Batchelder*

*[Signature]*

*Betty Whipple*

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete. *(If prepared by a person other than the city/town officials, this declaration is base on all information of which the preparer has knowledge.)*

Preparer *(Please print or type)*  
Robert Cunniff, Administrative Asst. to Selectboard

Signature  
*[Signature]*

Regular Office Hours  
Monday 9-1, Wednesday 9-1

Email address  
townoflangdon@yahool.com

**GENERAL INSTRUCTIONS**

When completed, one signed copy should be sent to the Department of Revenue Administration and one copy should be placed in your municipal records.

**Please be sure you have completed Part X, items A-D.**

**WHEN TO FILE: (RSA. 21-J:34, V)**

For cities/towns reporting on a calendar year basis, this report must be filed on or before April 1.

For cities/towns reporting on an optional fiscal year basis (year ending June 30), this report must be filed on or before September 1.

**WHERE TO FILE**

Department of Revenue Administration  
State of New Hampshire  
Municipal Services Division  
PO Box 487  
Concord, NH 03302-0487