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CPA: Plodzik & Sanders
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WFB # 559,847 2011

FORM F-65(MS-5)

JP
8/31/11

NH DEPT OF REV ADMIN
MUNICIPAL SERVICES

30 3 003 001 2095
ALSTEAD TOWN
CLERK
PO BOX 65
ALSTEAD, NH 03602

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

1. Revenue from taxes (including state education)

a. Property taxes (commitment less overlay

Plus Section C, line 6, column (c), page 12)

b. State and local taxes

assessed for school districts

\$ 2,549,179.00

c. Land use change taxes - General Fund

d. Land use change taxes - Conservation Fund

e. Resident taxes

f. Timber taxes

g. Payments in lieu of taxes

h. Other taxes (Explain on separate schedule)

i. Interest and penalties on delinquent taxes

j. Excavation Tax (@\$.02 per cu. yd.)

k. TOTAL (Excluding line 1b)

2. TOTAL revenues for education purposes

(This entry should only be used by the few municipalities which have dependent school districts)

3. Revenue from licenses, permits, and fees

a. Business licenses and permits

b. Motor vehicle permit fees

c. Building permits

	Account No. (a)	Amount (b)
	T01	
	\$ 3110	4,005,227
	4933	
	T01	4,420
	T01	292
	T01	
	U99	6,224
	T01	
	T01	62,200
	T99	384
	\$	4,078,747
	\$	
	T28	
	T01	247,509
	T29	950

Part I GENERAL FUND (Continued)

A. REVENUES - Modified Accrual (Continued)

	Account No.		Amount (b)
	(a)		
B. Revenue from miscellaneous sources			
a. Special assessments	3500	U01	-
b. Sale of municipal property	3501	U11	-
c. Interest on investments	3502	U20	15,976
d. Rents of property	3503	U40	-
e. Fines and forfeits	3504	U80	-
f. Insurance dividends and reimbursements	3506	U99	-
g. Contributions and donations	3508	U60	106,247
h. Other miscellaneous sources not otherwise classified	3509	U99	1,071
i. TOTAL		\$	123,284
9. Interfund operating transfers in			
a. Transfers from special revenue fund	3912	\$	-
b. Transfers from capital projects fund	3913		-
c. Transfers from proprietary funds	3914		-
d. Transfers from capital reserve fund	3915		538
e. Transfers from trust and fiduciary funds	3916		-
f. Transfers from conservation duns	3917		-
B. TOTAL		\$	538
10. Other financial sources			
a. Proceeds from long-term notes and general obligation bonds	3934	\$	-
b. Proceeds from all other bonds	3935		-
c. Other long-term financial sources	3939		-
d. TOTAL		\$	-
11. TOTAL REVENUES FROM ALL SOURCES		\$	5,003,795
12. TOTAL FUND EQUITY (Beginning of year) (Should equal line B.2f, column b, page 9)		\$	588,823
13. TOTAL OF LINES 11 AND 12 (Should equal line 21, page 8)		\$	5,602,618

Remarks

Part I GENERAL FUND (Continued)

B. EXPENDITURES - Modified Accrual

	Account No. (a)	Total expenditure (includes col.c&d)	Equipment and land purchases (c)	Construction (d)
1. General government				
a. Executive	4130	60,399	G29	F29
b. Election and registration	4140	25,781	G89	F89
c. Financial administration	4150	52,816	G23	F23
d. Revaluation of property	4152	43,952	G23	F23
e. Legal expense	4153	1,134	G25	F25
f. Personnel administration	4155	144,027	G29	F29
g. Planning and zoning	4191	8,486	G29	F29
h. General government building	4194	398,407	G31	F31
i. Cemeteries	4195	3,500	G09	F03
j. Insurance not otherwise allocated	4196	17,611	G89	F89
k. Advertising and regional association	4197	7,207	G89	F89
l. Other general government	4199	832	G89	F89
m. TOTAL ----->		764,152		
2. Public safety				
a. Police	4210	141,674	G62	F62
b. Ambulance	4215	36,426	G32	F32
c. Fire	4220	53,730	G24	F24
d. Building inspection	4240	-	G66	F66
e. Emergency management	4280	1,731	G89	F89
f. Other public safety (including communications)	4299	-	G89	F89
g. TOTAL ----->		233,561		
3. Airport/Aviation center				
a. Administration	4301	-		
b. Airport operations	4302	-		
c. Other	4309	-		
d. TOTAL ----->			G01	F01

Remarks

Part I **GENERAL FUND (Continued)**

**B. EXPENDITURES - Modified Accrual
(Continued)**

4. Highways and streets

	Account No. (a)	Total expenditure (includes col.c&d) (E44)	Equipment and land purchases (c) (G44)	Construction (d) (F44)
a. Administration	4311	51,303		
b. Highways and streets	4312	330,892		
c. Bridges, railroad crossing	4313	-		
d. Street lighting	4316	9,285		
e. Toll highways	4316	-		
f. Other highway, streets, and bridges	4319	-		
g. TOTAL		391,480		

5. Sanitation

a. Administration	4321	33,852		
b. Solid waste collection	4323	-		
c. Solid waste disposal	4324	76,374		
d. Solid waste clean-up	4325	-		
e. Sewage collection and disposal	4326	-		
f. Other sanitation	4329	-		
g. TOTAL		110,226		

6. Water distribution and treatment

a. Administration	4331	-		
b. Water services	4332	-		
c. Water treatment	4335	-		
d. Water conservation	4338	-		
e. Other water	4339	-		
f. TOTAL		-		

7. Electric

a. Administration	4351	-		
b. Generation	4352	-		
c. Purchase costs	4353	-		
d. Equipment maintenance	4354	-		
e. Other electric	4359	-		
f. TOTAL		-		

Part I GENERAL FUND (Continued)

**B. EXPENDITURES - Modified Accrual
(Continued)**

	Account No. (a)	Total expenditure includes col c & d (b)	Equipment and land purchases (c)	Construction (d)
8. Health				
a. Administration	4411	-		
b. Pest Control	4414	-		
c. Health agencies and hospitals	4415	12,069		
d. Other Health	4419	-		
e. TOTAL		12,069	G32	F32
9. TOTAL expenditures for education purposes (This entry should only be used by the few municipalities which have dependent school districts)				
10. Welfare				
a. Administration	4441	-	G79	F79
b. Direct assistance	4442	-		
c. Intergovernmental welfare payments	4444	-		
d. Vendor payments	4445	20,600		
e. Other welfare	4449	-	G79	F79
f. TOTAL		20,600		
11. Culture and recreation				
a. Parks and recreation	4520	7,132	G61	F61
b. Library	4550	-	G52	F52
c. Patriotic purposes	4583	515	G61	F61
d. Other culture and recreation	4589	-	G61	F61
e. TOTAL		7,647		
12. Conservation				
a. Administration	4611	-		
b. Purchase of natural resources	4612	-		
c. Other conservation	4619	292		
d. TOTAL		292	G59	F59
13. Redevelopment and housing				
a. Administration	4631	-		
b. Redevelopment and housing	4632	-		
c. TOTAL		-	G50	F50

Part I GENERAL FUND (Continued)

B. EXPENDITURES - Modified Accrual (Continued)

14. Economic development

- a. Administration
- b. Economic development
- c. Other economic development

d. TOTAL >

15. Debt service

- a. Principal long term bonds and notes
- b. Interest on long term bonds and notes
- c. Interest on tax and revenue anticipation notes
- d. Other debt service charges

e. TOTAL >

16. Capital outlay (not reported above)

- a. Land and improvements
- b. Machinery, vehicles, and equipment
- c. Buildings
- d. Improvements other than buildings

e. TOTAL >

17. Interfund operating transfers out

- a. Transfers to special revenue funds
- b. Transfers to capital projects funds
- c. Transfers to proprietary funds
- d. Transfers to capital reserve funds
- e. Transfers to expendable trust funds
- f. Transfers to non-expendable trust funds

g. TOTAL >

Cumulative Expenditure Totals from pages 4-7 >

Remarks

Account No. (a)	Total expenditure includes col c & d (b)	Equipment and land purchases (c)	Construction (d)
4651	-	-	-
4652	-	-	-
4659	-	-	-
	E89	G89	F89
	-	-	-
4711	-	-	-
	189	-	-
4721	-	-	-
	189	-	-
4723	2,977	-	-
	E23	-	-
4790	-	-	-
	2,977	-	-
	G89	G89	F89
4901	15,024	15,024	-
4902	13,000	13,000	-
	G89	G89	F89
4903	151,422	-	151,422
	G89	G89	F89
4909	-	-	-
	179,446	28,024	151,422
4912	44,500	-	-
4913	-	-	-
4914	-	-	-
4915	164,000	-	-
4916	-	-	-
4918	-	-	-
	208,500	-	-
	1,830,949.93	-	-

Part III GENERAL FUND BALANCE SHEET

		MODIFIED ACCRUAL		
A. ASSETS	Account No. (a)	Beginning of Year (b)	End of year (c)	
1. Current assets				
a. Cash and equivalents	1010	1,110,775	1,035,785	
b. Investments	1030	-	-	
c. Taxes receivable (From Section D, page 12)	1080	376,143	420,488	
d. Tax liens receivable (From Section D, page 12)	1110	167,031	190,791	
e. Accounts receivable	1150	7,403	548	
f. Due from other governments	1260	2,675	722	
g. Due from other funds	1310	5,962	3,226	
h. Other current assets	1400	10,066	22,398	
i. Tax deeded property (subject to resale)	1670	-	-	
j. TOTAL ASSETS (Should equal line B3) ----->		1,680,055	1,673,958	
B. LIABILITIES AND FUND EQUITY				
1. Current liabilities				
a. Warrants and accounts payable	2020	13,106	47,872	
b. Compensated absences payable	2030	-	-	
c. Contracts payable	2050	-	-	
d. Due to other governments	2070	-	0	
e. Due to school districts	2075	1,056,444	1,066,239	
f. Due to other funds	2080	-	-	
g. Deferred revenue	2220	-	-	
h. Notes payable - Current	2230	-	-	
i. Bonds payable - Current	2250	-	-	
j. Other payables	2270	11,682	-	
k. TOTAL LIABILITIES ----->		1,081,232	1,114,111	
2. Fund equity				
a. Reserve for encumbrances (Please detail on page 10)	2440	-	-	
b. Reserve for continuing appropriations (Detail on page 10)	2450	-	-	
c. Reserve for appropriations voted from surplus	2460	-	-	
d. Reserve for special purposes (Please detail on page 10)	2490	-	-	
e. Unreserved fund balance	2530	598,823	559,847	
f. TOTAL FUND EQUITY ----->		598,823	559,847	
3. TOTAL LIABILITIES AND FUND EQUITY -----> (Should equal line A1j)		1,680,055	1,673,958	

Handwritten notes: 12, 8.5, 10.5, 11.5, 12.5, 13.5, 14.5, 15.5, 16.5, 17.5, 18.5, 19.5, 20.5, 21.5, 22.5, 23.5, 24.5, 25.5, 26.5, 27.5, 28.5, 29.5, 30.5, 31.5, 32.5, 33.5, 34.5, 35.5, 36.5, 37.5, 38.5, 39.5, 40.5, 41.5, 42.5, 43.5, 44.5, 45.5, 46.5, 47.5, 48.5, 49.5, 50.5, 51.5, 52.5, 53.5, 54.5, 55.5, 56.5, 57.5, 58.5, 59.5, 60.5, 61.5, 62.5, 63.5, 64.5, 65.5, 66.5, 67.5, 68.5, 69.5, 70.5, 71.5, 72.5, 73.5, 74.5, 75.5, 76.5, 77.5, 78.5, 79.5, 80.5, 81.5, 82.5, 83.5, 84.5, 85.5, 86.5, 87.5, 88.5, 89.5, 90.5, 91.5, 92.5, 93.5, 94.5, 95.5, 96.5, 97.5, 98.5, 99.5, 100.5

Handwritten notes: 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, 71, 72, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89, 90, 91, 92, 93, 94, 95, 96, 97, 98, 99, 100

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)	1,056,444
2. ADD: School district assessment for current year	2,549,179
3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)	3,605,623
4. SUBTRACT: Payments made to school district	(2,539,384) >
5. School district liability at end of year (lines 3 less line 4) (Account number 2075, column c, on page 9)	1,066,239

B. RECONCILIATION OF TAX ANTICIPATION NOTES

	Amount
1. Short-term (TANS) debt at beginning of year	61V
2. ADD: New issues during current year	700,000
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 700,000 >

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) *	74,509	5,500	80,109
2. SUBTRACT: Abatements made (From tax collector's report)	(11,608)	(2,153)	(13,761)
3. SUBTRACT: Discounts	-	-	-
4. SUBTRACT: Refunds (Cash abatements)	-	-	-
5. ESTIMATED ALLOWANCE FOR ABATEMENTS AT END OF YEAR **	0	0	-
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.	63,001	3,347	66,348

D. TAXES/LIENS RECEIVABLE WORKSHEET

	1080 taxes (a)	1110 liens (b)	TOTALS (c)
1. Uncollected, end of year	420,488	190,791	611,279
2. SUBTRACT: "Overlay" carried forward as Allowance for Abatements (from Worksheet C, line 5)	-	-	-
3. Receivable, end of year *	420,488	190,791	611,279

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

EXPENDITURES (BY FUNCTIONS)		Capital projects (a)	Special revenue (b)	Enterprise (c)	Proprietary funds (d)
1. General government	F89	E89	E89	E89	\$
2. Public Safety	F62	E62	E62	E62	\$
(a) Police					
(b) Ambulance	F24	E24	E24	E24	
(c) Fire					
3. Airport/Aviation center	F01	E01	E01	E01	
4. Highway and streets	F44	E44	E44	E44	
5. Toll Highways	F45	F45	F45	F45	
6. Sanitation	F81	F81	F81	F81	
7. Water distribution and treatment	F91	F91	F91	F91	
8. Sewerage	F80	E80	E80	E80	
9. Electric	F92	E92	E92	E92	
10. Health	F32	E32	E32	E32	
11. Welfare	F79	E79	E79	E79	
12. Culture and recreation	F61	E61	E61	E61	60,222
13. Parking	F60	E60	E60	E60	
14. Transit or bus system	F94	E94	E94	E94	
15. Conservation	F59	E59	E59	E59	1,140
16. Redevelopment and housing	F50	E50	E50	E50	
17. Economic development	F89	E89	E89	E89	
18. Debt service				E23	
19. Capital outlay - other	F89	F89	F89	F89	
20. Interfund operating transfers out					538
21. TOTAL EXPENDITURES	\$	\$	\$		61,900

Remarks

Part IX BALANCE SHEET FOR SUMMARY OF ALL OTHER FUNDS

A. ASSETS	Account No. (a)	Capital Projects (b)	Special Revenue (c)	Proprietary funds	
				Enterprise (d)	Internal service (e)
1. Current assets					
(a) Cash and equivalents	1010	\$ -	\$ 205,926		
(b) Investments	1030	-	877,237		
(c) Accounts receivable	1150	-	-		
(d) Due from other governments	1260	-	-		
(e) Due from other funds	1310	-	-		
(f) Other - Specify --<					
2. Fixed assets					
(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 --<					
3. TOTAL ASSETS →		\$ -	\$ 883,163		
Remarks					

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

B. LIABILITIES AND FUND EQUITY	Account No.	Capital projects	Special revenue	Proprietary funds	
				Enterprise	Internal service
1. Liabilities	(a)	(b)	(c)	(d)	(e)
(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	-	3,226	-	-
(f) Deferred revenue	2220	-	-	-	-
(g) Notes and bonds payable		-	-	-	-
(h) Other - Specify --K		-	-	-	-
(i) TOTAL LIABILITIES ----->		\$ -	\$ 3,226		
2. Fund Equity/Capital					
(a) Reserve for encumbrances	2440	\$ -	\$ -		
(b) Reserve for special purposes	2490	-	-		
(c) Unreserved fund balance	2530	-	879,937		
(d) Municipal contributed capital	2610				
(e) Other contributed capital	2620				
(f) Retained earnings	2790				
(g) TOTAL FUND EQUITY ----->		\$ -	\$ 879,937		
3. TOTAL LIABILITIES AND FUND EQUITY ----->		\$ -	\$ 883,163		

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 fiscal year (e)
		Issued (c)	Retired (d)	
Industrial revenue	19T	24T	34T	44T
All other debt	19U	29U	38U	49U
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	515,225
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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	1,918,948

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 9.23.11

Signatures of a majority of the governing body:

Gregory A. Colby
John C. McGowan
John J. [Signature]

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)

Gregory A Colby

Signature

Gregory A Colby

Regular Office Hours

8:00 am to 4:30 pm

Email address

gcolby@plodzik.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