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FORM F-65(MS-5)

MAY 18 2011

NH DEPT OF REVENUE ADM  
MUNICIPAL SERVICES

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BROOKLINE TOWN  
CLERK  
PO BOX 336  
BROOKLINE, NH 03033

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 \$ 14,293,873 ✓
b. State and local taxes assessed for school districts	\$ 11,183,950.00 ✓	4933	
c. Land use change taxes - General Fund		3120	T01
d. Land use change taxes - Conservation Fund		3121	T01
e. Resident taxes		3180	
f. Timber taxes		3185	T01 2,740
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 69,907
j. Excavation Tax (@\$.02 per cu. yd.)		3187	T99
k. TOTAL (Excluding line 1b)			\$ 14,366,520
<b>2. TOTAL revenues for education purposes</b>			
<small>(This entry should only be used by the four municipalities which have separate school districts)</small>			
<b>3. Revenue from licenses, permits, and fees</b>			
a. Business licenses and permits		3210	T28
b. Motor vehicle permit fees		3220	T01 752,261
c. Building permits		3230	T29 24,265

UFB = 915,414

2011

**Part I GENERAL FUND (Continued)**

A. REVENUES - Modified Accrual (Continued)		Account No.	Amount
		(a)	(b)
3. Revenue from licenses, permits and fees (Continued)			
d. Other licenses, permits, and fees		T29	29,520
<b>e. TOTAL</b>		\$	<b>\$806,046</b>
4. Revenue from the federal government			
a. Housing and urban renewal (HUD)		B50	-
		\$	
		B89	
b. Environmental protection		B89	
c. Other federal grants and reimbursements - Specify			
1. FEMA			
2. (Other List Individually)			
<b>d. TOTAL</b>		\$	<b>-</b>
5. Revenue from the State of New Hampshire			
a. Shared revenue block grant		C30	-
		\$	
		C30	219,454
b. Meals and rooms distribution		C46	
			128,565
c. Highway block grant		C89	
d. Water pollution grants		C50	
e. Housing and community development		C89	
f. State and federal forest land reimbursement		C89	
g. Flood control reimbursement		C89	
h. Other state grants and reimbursements - Specify			
1. Safe routes to school grant			61,917
2. Other			
<b>i. TOTAL</b>		\$	<b>\$409,936</b>
6. Revenue from other governments			
		D89	
Intergovernmental revenue - Other			
		\$	
		A89	
7. Revenue from charges for services (Exclude interfund transfers)			
a. Income from departments		\$	231,282
		A91	
b. Water supply system charges		A80	
c. Sewer user charges		A81	
d. Garbage-refuse charges		A92	
e. Electric user charges		A01	
f. Airport fees		A60	
g. Parking		A94	
h. Transit or bus system		A61	
i. Parks and Recreation		A03	
j. Cemeteries		A45	
k. Toll Highways		A89	
l. Other charges		3409	
<b>m. TOTAL</b>		\$	<b>\$231,282</b>

Part I GENERAL FUND (Continued)			Account No.	Amount
A. REVENUES - Modified Accrual (Continued)			(a)	(b)
8. Revenue from miscellaneous sources				
a. Special assessments		U01		
b. Sale of municipal property		3500 \$		
c. Interest on investments		U11		
d. Rents of property		U20		4,655
e. Fines and forfeits		U40		
f. Insurance dividends and reimbursements		U30		
g. Contributions and forfeits		U99		
h. Insurance dividends and reimbursements		U99		
i. Contributions and donations		U50		10,040
j. Other miscellaneous sources not otherwise classified		U99		60,983
k. TOTAL			\$	\$75,678
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		
e. Transfers from trust and fiduciary funds		3916		
f. Transfers from conservation funds		3917		
g. TOTAL			\$	
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			\$	\$15,889,462
12. TOTAL FUND EQUITY (Beginning of year)			\$	\$957,858 ✓
	(Should equal line B.2f, column b, page 9)			
13. TOTAL OF LINES 11 AND 12			\$	\$16,847,320
	(Should equal line 21, page 8)			
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	E29 140,378	G29	F29
b. Election and registration	4140	E89 5,827	G89	F89
c. Financial administration	4150	E23 118,021	G23	F23
d. Revaluation of property	4152	E23 19,453	G23	F23
e. Legal expense	4153	E25 51,010	G25	F25
f. Personnel administration	4155	E29 418,539	G29	F29
g. Planning and zoning	4191	E29 67,896	G29	F29
h. General government building	4194	E31 123,221	G31	F31
i. Cemeteries	4195	E03 16,000	G03	F03
j. Insurance not otherwise allocated	4196	E89 73,497	G89	F89
k. Advertising and regional association	4197	E89 3,745	G89	F89
l. Other general government	4199	E89 300	G89	F89
m. TOTAL ----->		\$1,037,887		
2. Public safety				
a. Police	4210	E62 688,640	G62	F62
b. Ambulance	4215	E32 158,004	G32	F32
c. Fire	4220	E24 228,737	G24	F24
d. Building inspection	4240	E66 31,326	G66	F66
e. Emergency management	4290	E89 16,097	G89	F89
f. Other public safety (including communications)	4299	E89 105,501	G89	F89
g. TOTAL ----->		\$1,228,305		
3. Airport/Aviation center				
a. Administration	4301			
b. Airport operations	4302			
c. Other	4309			
d. TOTAL ----->			G01	F01

Remarks

<b>Part I GENERAL FUND (Continued)</b>					
<b>B. EXPENDITURES - Modified Accrual (Continued)</b>					
<b>4. Highways and streets</b>					
	Account No. (a)	Total expenditure (includes col.c&d)	Equipment and land purchases (c)	Construction (d)	
a. Administration	4311	-	G44	F44	
b. Highways and streets	4312	<b>568,017</b>	G44	F44	
c. Bridges, railroad crossing	4313	-	G44	F44	
d. Street lighting	4316	-	G44	F44	
e. Toll highways	4316	-	G45	F45	
f. Other highway, streets, and bridges	4319	-	G44	F44	
<b>g. TOTAL -----&gt;</b>		<b>\$568,017</b>			
<b>5. Sanitation</b>					
a. Administration	4321	-	G80	F80	
b. Solid waste collection	4323	-	G81	F81	
c. Solid waste disposal	4324	<b>297,458</b>	G81	F81	
d. Solid waste clean-up	4325	-	G81	F81	
e. Sewage collection and disposal	4326	-	G80	F80	
f. Other sanitation	4329	-	G80	F80	
<b>g. TOTAL -----&gt;</b>		<b>\$297,458</b>			
<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	-			
<b>f. TOTAL -----&gt;</b>		-	G91	F91	
<b>7. Electric</b>					
a. Administration	4351	-			
b. Generation	4352	-			
c. Purchase costs	4353	-			
d. Equipment maintenance	4354	-			
e. Other electric	4359	-			
<b>f. TOTAL -----&gt;</b>		-	G92	F92	

**Part I GENERAL FUND (Continued)**

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

**8. Health**

	Account No. (a)	Total expenditure includes col c & d (b)	Equipment and land purchases (c)	Construction (d)
a. Administration	4411	-		
b. Pest Control	4414	605		
c. Health agencies and hospitals	4415	17,485		
d. Other Health	4419	-		
<b>e. TOTAL</b> ----->		E32 <b>\$18,090</b>	G32	F32

**9. TOTAL expenditures for education purposes (This entry should only be used by the two municipalities which have dependent school districts)**

**10. Welfare**

a. Administration	4441	-		
b. Direct assistance	4442	22,901		
c. Intergovernmental welfare payments	4444	-		
d. Vendor payments	4445	-		
e. Other welfare	4449	-		
<b>f. TOTAL</b> ----->		E79 <b>\$22,901</b>	G79	F79

**11. Culture and recreation**

a. Parks and recreation	4520	25,865		
b. Library	4550	197,304		
c. Patriotic purposes	4583	5,850		
d. Other culture and recreation	4589	-		
<b>e. TOTAL</b> ----->		E52 <b>\$229,019</b>	G52	F52

**12. Conservation**

a. Administration	4611	4,484		
b. Purchase of natural resources	4612	-		
c. Other conservation	4619	-		
<b>d. TOTAL</b> ----->		E59 <b>\$4,484</b>	G59	F59

**13. Redevelopment and housing**

a. Administration	4631	-		
b. Redevelopment and housing	4632	-		
<b>c. TOTAL</b> ----->		E50 -	G50	F50

**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)
<b>14. Economic development</b>				
a. Administration	4651	-	-	-
b. Economic development	4652	-	-	-
c. Other economic development	4659	-	-	-
<b>d. TOTAL</b> ----->		E89 -	G89 -	F89 -
<b>15. Debt service</b>				
a. Principal long term bonds and notes	4711	235,000		
b. Interest on long term bonds and notes	4721	92,275		
c. Interest on tax and revenue anticipation notes	4723	-		
d. Other debt service charges	4790	-		
<b>e. TOTAL</b> ----->		E23 \$327,275		
<b>16. Capital outlay (not reported above)</b>				
a. Land and improvements	4901	94,542	G89 -	F89 94,542
b. Machinery, vehicles, and equipment	4902	58,240	G89 58,240	
c. Buildings	4903	-	G89 -	F89 -
d. Improvements other than buildings	4909	21,000	G89 -	F89 21,000
<b>e. TOTAL</b> ----->		\$173,782	\$58,240	\$115,542
<b>17. Interfund operating transfers out</b>				
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	100,000		
e. Transfers to expendable trust funds	4916	1,450		
f. Transfers to non-expendable trust funds	4918	-		
<b>g. TOTAL</b> ----->		\$101,450		
<b>Cumulative Expenditure Totals from pages 4-7</b> ----->		<b>\$4,008,668</b>		

Remarks





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	3,792,567	2,387,816	
b. Investments	1030	502,728	2,545,497	
c. Taxes receivable (From Section D, page 12)	1080	488,915	543,978	
d. Tax liens receivable (From Section D, page 12)	1110	164,356	197,414	
e. Accounts receivable	1150	-	-	
f. Due from other governments	1260	-	-	
g. Due from other funds	1310	927	927	
h. Other current assets	1400	-	-	
i. Tax dedeed property (subject to resale)	1670	-	-	
j. TOTAL ASSETS (Should equal line 83) ----->		4,949,493	5,675,632	
B. LIABILITIES AND FUND EQUITY				
1. Current liabilities				
a. Warrants and accounts payable	2020	-	-	
b. Compensated absences payable	2030	-	-	
c. Contracts payable	2050	-	-	
d. Due to other governments	2070	-	-	
e. Due to school districts	2075	3,924,348	4,541,950	
f. Due to other funds	2080	-	-	
g. Deferred revenue	2220	67,287	49,037	
h. Notes payable - Current	2230	-	-	
i. Bonds payable - Current	2250	-	-	
j. Other payables	2270	-	-	
k. TOTAL LIABILITIES ----->		3,991,635	4,590,987	
2. Fund equity				
a. Reserve for encumbrances (Please detail on page 10)	2440	81,003	167,691	
b. Reserve for continuing appropriations (Detail on page 10)	2450	-	-	
c. Reserve for appropriations voted from surplus	2460	1,450	1,540	
d. Reserve for special purposes (Please detail on page 10)	2490	-	-	
e. Unreserved fund balance	2530	875,405	915,414	
f. TOTAL FUND EQUITY ----->		957,858	1,084,645	
3. TOTAL LIABILITIES AND FUND EQUITY -----> (Should equal line A1j)		4,949,493	5,675,632	

OK

✓





**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)	3,924,348 ✓
2. ADD: School district assessment for current year	11,183,950 ✓
3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)	15,108,298
4. SUBTRACT: Payments made to school district	(10,566,348) >
5. School district liability at end of year (lines 3 less line 4) (Account number 2075, column c, on page 9)	4,541,950 ✓ <sup>To</sup> <sub>B/S</sub>

**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) *	37,525	21,000	58,525
2. SUBTRACT: Abatements made (From tax collector's report)	✓ (706)	✓ (8,648)	✓ (9,354)
3. SUBTRACT: Discounts			
4. SUBTRACT: Refunds (Cash abatements)			
5. ESTIMATED ALLOWANCE FOR ABATEMENTS AT END OF YEAR **	21,287.29	7,712.74	29,000
6. Excess of estimate (Add to revenue on page 1, line 1a)	15,532	4639	20,171
	<del>56,406</del>	<del>72,433</del>	<del>128,839</del>

\*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	✓ 565,502	✓ 204,890	770,392
2. SUBTRACT: "Overlay" carried forward as Allowance for Abatements (from Worksheet C, line 5)	(21,287)	(7,713)	(29,000)
3. Receivable, end of year *	544,215	197,177	741,392

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





Part IX BALANCE SHEET FOR SUMMARY OF ALL OTHER FUNDS					
Proprietary funds					
Account	No.	Capital Projects	Special Revenue	Enterprise	Internal service
	(a)	(b)	(c)	(d)	(e)
<b>A. ASSETS</b>					
<b>1. Current assets</b>					
(a) Cash and equivalents	1010	\$ -	\$ 263,022		
(b) Investments	1030	-	603,584		
(c) Accounts receivable	1150	-	-		
(d) Due from other governments	1260	-	-		
(e) Due from other funds	1310	-	3,498		
(f) Other - Specify ---K Taxes receivable		-	24,427		
<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 ---K					
<b>3. TOTAL ASSETS</b>		\$ -	\$ 894,531		
Remarks					





**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 government for:		
Schools	M12	
Sewers	M80	
All other - County	M89	
All other - Towns	M89	
Payments made to State for:		
Highways	L44	
All other purposes	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	39U	49U
Interest on water debt	19I			
				<b>1,765,000</b>

**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.

**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.	W51
	<b>\$5,799,919</b>

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.

Signatures of a majority of the governing body:

*Tad Putney*  
*Clarence L. Farwell*  
*Jack B. Flanagan*  
*Darrell Philpot*  
*Karl D. Dowling*

Date Signed

*5-16-11*

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 based on all information of which the preparer has knowledge.)

Preparer (Please print or type)

Sheryl A. Pratt

Signature

*Sheryl A. Pratt*

Regular Office Hours

8:00 am to 4:30 pm

Email address

spratt@plodzink.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