

CPA: Dave + Bell

WRB \$920,984 2011

COPY

STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION

30 3 004 003 0 2373 2362
COLEBROOK TOWN
CLERK
17 BRIDGE STREET
COLEBROOK, NH 03576



**ANNUAL CITY/TOWN
FINANCIAL REPORT**

**PLEASE
RETURN
COMPLETED
FORM TO**

State of New Hampshire
Department of Revenue Administration
Municipal Services Division
PO 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

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 \$ 3,813,117 ✓
b. State and local taxes assessed for school districts		4933	✓ 1,775,299
c. Land use change taxes - General Fund		3120	T01 5,680
d. Land use change taxes - Conservation Fund		3121	T01
e. Resident taxes		3180	T01 (2,259)
f. Timber taxes		3185	T01 6,614
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 67,697
j. Excavation Tax (@.02 per cu. yd.)		3187	T99 69
k. TOTAL (Excluding line 1b)			\$ 3,890,918
2. TOTAL revenues for education purposes (This entry should be used by the few municipalities which have dependent school districts only)			\$
3. Revenue from licenses, permits, and fees			
a. Business licenses and permits		3210	T28
b. Motor vehicle permit fees		3220	T01 347,940
c. Building permits		3230	T29 2,841

Part I GENERAL FUND (Continued)

A. REVENUES - Modified Accrual (Continued)		Account No.	Amount
		(a)	(b)
3. Revenue from licenses, permits and fees			
<i>(Continued)</i>			
d. Other licensing and permit taxes		3290	T29 9,155
e. TOTAL			\$ 359,936
4. Revenue from the federal government			
a. Housing and urban renewal (HUD)		3311	B50 \$ 5,214
b. Environmental protection		3312	B89
c. Other federal grants and reimbursements - Specify			
EDA and 3 Homeland Security grants - see remarks		3319	827,597
d. TOTAL			\$ 827,597
5. Revenue from the State of New Hampshire			
a. Shared revenue block grant		3351	\$
b. Meals and rooms distribution		3352	C30 108,262
c. Highway block grant		3353	C46 89,797
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 1,946
i. TOTAL			\$ 200,005
6. Revenue from other governments			
Intergovernmental revenue - Other			
7. Revenue from charges for services <i>(Exclude interfund transfers)</i>			
a. Income from departments		3401	\$ 58,506
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		3409	A89
m. TOTAL			\$ 58,506

Part I GENERAL FUND (Continued)

A. REVENUES - Modified Accrual (Continued)		Account No.	Amount
8. Revenue from miscellaneous sources		(a)	(b)
a. Special assessments		3500	U01
b. Sale of municipal property		3501	U11
c. Interest on investments		3502	U20
d. Rents of property		3503	U40
e. Fines and forfeits		3504	U30
f. Insurance dividends and reimbursements		3506	U99
g. Contributions and donations		3508	U60
h. Other miscellaneous sources not otherwise classified		3509	U99
i. TOTAL			\$ 67,238
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	217,907
e. Transfers from trust and fiduciary funds		3916	
f. Transfers from conservation fund		3917	
g. TOTAL			\$ 217,907
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			
12. TOTAL FUND EQUITY (Beginning of year)			
13. TOTAL OF LINES 11 AND 12			

Remarks

Breakdown of other federal grants:

Homeland Security antenna grant	484,017
Homeland Security fire department generator grant	12,350
Homeland Security interoperable communications grant	2,574
EDA flood resiliency project	328,656

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 \$ 58,010	G29 \$ -	F29 \$ -
		E89	G89	F89
b. Election and registration	4140	E23 49,988	G23	F23
c. Financial administration	4150	E23 132,171	G23	F23
d. Revaluation of property	4152	E25 23,992	G25	F25
e. Legal expense	4153	E29 473	G29	F29
f. Personnel administration	4155	E29	G29	F29
g. Planning and zoning	4191	E31 3,987	G31	F31
h. General government building	4194	E03 37,251	G03	F03
i. Cemeteries	4195	E89	G89	F89
j. Insurance not otherwise allocated	4196	E89	G89	F89
k. Advertising and regional association	4197	E89 2,190	G89	F89
l. Other general government	4199	E89	G89	F89
m. TOTAL		\$ 308,062	\$ -	\$ -
2. Public safety				
a. Police	4210	E32 378,399	G32	F32
b. Ambulance	4215	E24 64,045	G24	F24
c. Fire	4220	E66 33,331	G66	F66
d. Building inspection	4240	E89	G89	F89
e. Emergency management	4290	E89 7,519	G89	F89
f. Other public safety (including communications)	4299	E89	G89	F89
g. TOTAL		\$ 483,294	\$ -	\$ -
3. Airport/Aviation center				
a. Administration	4301	E01 \$ -	G01 \$ -	F01 \$ -
b. Airport operations	4302	E01	G01	F01
c. Other	4309	E01	G01	F01
d. TOTAL		\$ -	\$ -	\$ -

Remarks

Part I GENERAL FUND (Continued)

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

4. Highways and streets

	Account No. (a)	Total expenditure (includes col.c&d)	Equipment and land purchases (c)	Construction (d)
a. Administration	4311	E44	G44	F44
b. Highways and streets	4312	E44	G44	F44
		464,754		
c. Bridges, railroad crossing	4313	E44	G44	F44
d. Street lighting	4316	E45	G44	F44
		23,367		
e. Toll highways	4316	E45	G45	F45
		E44	G44	F44
f. Other highway, streets, and bridges	4319			
g. TOTAL		\$ 488,121	\$ -	\$ -

5. Sanitation

a. Administration	4321	E80	G80	F80
b. Solid waste collection	4323	E81	G81	F81
		151,646		
c. Solid waste disposal	4324	E81	G81	F81
d. Solid waste clean-up	4325			
		23,485	G81	F81
e. Sewage collection and disposal	4326	E80	G80	F80
f. Other sanitation	4329	E80	G80	F80
g. TOTAL		\$ 175,131	\$ -	\$ -

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		\$ E91	\$ G91	\$ F91

7. Electric

a. Administration	4351	\$ -	\$ -	\$ -
b. Generation	4352			
c. Purchase costs	4353			
d. Equipment maintenance	4354			
e. Other electric	4359			
f. TOTAL		\$ E92	\$ G92	\$ F92

Part I GENERAL FUND (Continued)

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

	Account No.	Total expenditure (includes col c & d)	Equipment and land purchases	Construction
8. Health				
a. Administration	4411	\$ -	\$ -	\$ -
b. Pest control	4414	-	-	-
c. Health agencies and hospitals	4415	32,255	-	-
d. Other health	4419	-	-	-
e. TOTAL		\$ 32,225	\$ G32	\$ F32
9. TOTAL expenditures for education purposes <i>(This entry should only be used by the few municipalities which have dependent school districts)</i>				
10. Welfare				
a. Administration	4441	-	G79	F79
b. Direct assistance	4442	422	-	-
c. Intergovernmental welfare payments	4444	-	-	-
d. Vendor payments	4445	-	-	-
e. Other welfare	4449	-	G79	F79
f. TOTAL		\$ 422	\$ -	\$ -
11. Culture and recreation				
a. Parks and recreation	4520	-	G61	F61
b. Library	4550	-	G52	F52
c. Patriotic purposes	4583	4,000	G61	F61
d. Other culture and recreation	4588	-	-	-
e. TOTAL		\$ 4,000	\$ -	\$ -
12. Conservation				
a. Administration	4611	-	-	-
b. Purchase of natural resources	4612	-	-	-
c. Other conservation	4619	225	G59	F59
d. TOTAL		\$ 225	\$ G59	\$ F59
13. Redevelopment and housing				
a. Administration	4631	-	-	-
b. Redevelopment and housing	4632	-	G50	F50
c. TOTAL		\$ -	\$ G50	\$ F50

Part I GENERAL FUND (Continued)

B. EXPENDITURES - Modified Accrual (Continued)

	Account No.	Total expenditure (includes col c & d)	Equipment and land purchases	Construction
14. Economic development				
a. Administration	4651	\$ -	\$ -	\$ -
b. Economic development	4652	41,080	-	-
c. Other economic development	4659	E89	G89	F89
d. TOTAL	>	\$ 41,080	\$ -	\$ -
15. Debt service				
a. Principal long term bonds and notes	4711	\$ -		
b. Interest on long term bonds and notes	4721	189		
c. Interest on tax and revenue anticipation notes	4723	E23		
d. Other debt service charges	4790			
e. TOTAL	>	\$ 1,554		
16. Capital outlay (not reported above)				
a. Land and improvements	4901		G89	F89
b. Machinery, vehicles, and equipment	4902		610,150	410,820
c. Buildings	4903			F89
d. Improvements other than buildings	4909			
e. TOTAL	>		\$ 610,150	\$ 424,420
17. Interfund operating transfers out				
a. Transfers to special revenue funds	4912	\$ 366,146		
b. Transfers to capital projects funds	4913			
c. Transfers to proprietary funds	4914			
d. Transfers to capital reserve funds	4915	60,600		
e. Transfers to expendable trust funds	4916			
f. Transfers to non-expendable trust funds	4918			
g. TOTAL	>	\$ 426,746		

Cumulative Expenditure Totals from pages 4-7 > \$ 1,960,860 \$ 610,150 \$ 424,420

Remarks

Part I GENERAL FUND (Continued)

B. EXPENDITURES - Modified Accrual (Continued)

18. Payments to other governments			Account No. (a)	Amount (includes col c & d) (b)	Equipment and land purchases (c)	Construction (d)
a. Taxes assessed for county			4931	\$ 636,074		
b. Taxes assessed for precinct/village districts			4932	✓ 105,890		
c. Local education taxes assessed			4933	✓ 1,392,409		
d. Taxes assessed for State			4934	✓ 382,890		
e. Payments to other governments			4939			
f. TOTAL				\$ 2,517,263		
19. TOTAL EXPENDITURES				\$ 4,478,123	\$ 610,150	\$ 424,420
20. TOTAL FUND EQUITY (End of year)						
<i>(Should equal line B.2g, column c, on page 9 and line 13 on page 3, less line 19 above)</i>				✓ \$ 1,010,753		
21. TOTAL OF LINES 19 AND 20				\$ 6,523,446		
<i>(Should equal line 13 on page 3)</i>						

Part II

This area may be used to provide the detail requested wherever "Explain" or "Specify" is found.

Account number (a)	Item (b)	Amount (c)

Part III GENERAL FUND BALANCE SHEET

Modified Accrual

A. ASSETS		Account	Beginning of Year	End of year
		No. (a)		
1. Current assets				
a.	Cash and equivalents	1010	\$ 1,107,870	\$ 440,312
b.	Investments	1030	-	-
c.	Taxes receivable (From Section D, page 12)	1080	368,368	1,062,687
d.	Tax liens receivable (From Section D, page 12)	1110	232,194	230,979
e.	Accounts receivable	1150	10,453	2,125
f.	Due from other governments	1280	4,766	355,952
g.	Due from other funds	1310	209,299	236,183
h.	Other current assets	1400	-	-
i.	Tax decayed property (subject to resale)	1670	4,256	4,256
J. TOTAL ASSETS (Should equal line B3) ----->			\$ 1,937,206	\$ 2,332,494
B. LIABILITIES AND FUND EQUITY				
1. Current liabilities				
a.	Warrants and accounts payable	2020	\$ 1,838	\$ 225,682
b.	Compensated absences payable	2030	-	-
c.	Contracts payable	2050	-	-
d.	Due to other governments	2070	-	-
e.	Due to school districts	2075	494,000	725,299
f.	Due to other funds	2080	508,836	302,693
g.	Deferred revenue	2220	35,807	68,067
h.	Notes payable - Current	2230	-	-
i.	Bonds payable - Current	2250	-	-
j.	Other payables	2270	-	-
K. TOTAL LIABILITIES ----->			\$ 1,040,481	\$ 1,321,741
2. Fund equity (Please detail on page 10)				
a.	Assigned (formerly reserve for encumbrances)	2440	\$ -	\$ 63,050
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	26,622	26,719
f.	Unassigned (formerly unreserved fund balances)	2530	870,103	920,984
9. TOTAL FUND EQUITY ----->			\$ 896,725	\$ 1,010,753
3. TOTAL LIABILITIES AND FUND EQUITY ----->			\$ 1,937,206	\$ 2,332,494

Part IV **DETAIL**

This section may be used to provide the detail requested wherever "Explain" or "Specify" is found. If additional space is needed, please add extra pages using the following format. Please show the detail and the total for each.

Account number (a)	Item (b)	Amount (c)
	Reconciliation of fund equity (EOY) per MS-5 to Exhibit D	
	completed financial statements.	
	Fund balance, Exhibit D (EOY)	146,138
	Deferred grant revenue, modified accrual	328,656
	Deferred property tax revenue, modified accrual	535,959
	Fund balance, MS-5 (EOY)	1,010,753
<i>Please Detail Reserves from page 9 (Balance Sheet)</i>		
Account number (a)	Item (b)	Amount (c)
2490	Reserved for specific purposes, grant funds	4,194
	Reserved for specific purposes, river walk project	18,269
	Reserve for tax dedeed property	4,256
	Total	26,719
<p>Note: The 2010 beginning of year amounts for the general fund cash (1010) and reserved for special purposes fund balances (2490) differ from the previous year by \$10,785. During 2010 a prior period adjusting entry reclassified this amount to a special revenue fund known as the recreation revolving fund.</p>		

Part V **GENERAL FUND**

A. PLEASE LIST THE ANNUAL REQUIREMENTS TO AMORTIZE ALL GENERAL OBLIGATION DEBT
(as of (enter date) _____ for the ensuing five years)

	Year (a)	Principal (b)	Interest (c)	Total (d)
1.		\$ -	\$ -	\$ -
2.		-	-	-
3.		-	-	-
4.		-	-	-
5.		-	-	-
6. SUBTOTAL (Sum of lines 1-5)		\$ -	\$ -	\$ -
7. Remaining periods of debt				
8. TOTAL		\$ -	\$ -	\$ -

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)
NH SRF - Drinking water loan	\$ 1,577,599	Water Construction	\$ -	1.00%		\$ -	\$ 1,577,599	\$ -	\$ 1,577,599
	\$ -		\$ -			\$ -	\$ -	\$ -	\$ -
	\$ -		\$ -			\$ -	\$ -	\$ -	\$ -
TOTAL----->	\$ 1,577,599					\$ -	\$ 1,577,599	\$ -	\$ 1,577,599

Remarks
 The above debt represents the December 31, 2010 balance of a NH Drinking Water Revolving Loan. As the construction project was not final at December 31, an amortized bond agreement has not been signed. When the bond agreement is finalized half of the annual principal payment, up to total of \$1,030,300, is to be paid by ARRA funds.

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)		
		\$ 494,000
2. ADD: School district assessment for current year		
		1,775,299 ✓
3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)		
		2,269,299
4. SUBTRACT: Payments made to school district		
	<	1,544,000 >
5. School district liability at end of year (lines 3 less line 4) (Account number 2075, column c, on page 9)		
		725,299
B. RECONCILIATION OF TAX ANTICIPATION NOTES		
1. Short-term (TANS) debt at beginning of year		
	61V	Amount
	\$	
2. ADD: New issues during current year		
		550,000
3. SUBTRACT: Issues retired during current year		
	<	550,000 >
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) *	49,365	81,414	130,779
2. SUBTRACT: Abatements made (From tax collector's report)	2,093	46,522	48,615
3. SUBTRACT: Discounts			-
4. SUBTRACT: Refunds (Cash abatements)			-
5. ESTIMATED ALLOWANCE FOR ABATEMENTS AT END OF YEAR **	43,110		43,110
6. Excess of estimate (Add to revenue on page 1, line 1a)	4,162	34,892	39,054

* 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	\$ 1,105,797	\$ 230,979	\$ 1,336,776
2. SUBTRACT: "Overlay" carried forward as Allowance for Abatements (from Worksheet C, line 5)	43,110		43,110
3. Receivable, end of year *	\$ 1,062,687	\$ 230,979	\$ 1,293,666

* 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	
			Enterprise (c)	Internal service (d)
1. Revenue from taxes	T01	T01	T01	
2. Revenue from licenses, permits, and fees	T29	T29	T29	
3. Revenue directly from the federal government	B89	B89	B89	
4. Revenue from the State of New Hampshire	C89	C89	C89	
5. Revenue from other governments	D89	D89	D89	
6. Revenue from charges for services	A91	A91	A91	
(a) Water supply system charges	A80	A80	A80	
(b) Sewer user charges	A81	A81	A81	
(c) Garbage/refuse collection charges	A92	A92	A92	
(d) Electric	A01	A01	A01	
(e) Airport and aviation	A44	A44	A44	
(f) Highway	A45	A45	A45	
(g) Toll facilities	A61	A61	A61	
(h) Parks and recreation	A60	A60	A60	
(i) Parking	A94	A94	A94	
(j) Transit or bus system	A89	A89	A89	
(k) Other - Specify	A89	A89	A89	
(1) Sale of methane gas				
(2) Contributions				
(3) Cemetery				
7. Revenue from miscellaneous sources	U20	U20	U20	
(a) Interest on investments	U99	U99	U99	
(b) Other miscellaneous sources				
8. Interfund operating transfers in				
9. Other financial sources	U99	U99	U99	
10. TOTAL REVENUE AND OTHER SOURCES				
	\$ 57,477	\$ 556,530	\$ 1,191,343	\$

Part VIII SUMMARY OF EXPENDITURES FOR ALL OTHER FUNDS

EXPENDITURES (BY FUNCTIONS)	Capital projects (a)	Special revenue (b)	Proprietary funds	
			Enterprise (c)	Internal service (d)
1. General government	F89	E89	E89	
2. Public Safety	F62	E62	E62	
(a) Police		207,496		
(b) Ambulance				
(c) Fire	F24	E24	E24	
3. Airport/Aviation center	F01	E01	E01	
4. Highway and streets	F44	E44	E44	
5. Toll highways	F45	E45	E45	
6. Sanitation	F81	E81	E81	
7. Water distribution and treatment	F91	E91	E91	
8. Sewerage	F80	E80	E80	
9. Electric	F92	E92	E92	
10. Health	F32	E32	E32	
11. Welfare	F79	E79	E79	
12. Culture and recreation	F61	E61	E61	
13. Parking	F60	E60	E60	
14. Transit or bus system	F94	E94	E94	
15. Conservation	F59	E59	E59	
16. Redevelopment and housing	F60	E50	E50	
17. Economic development	F89	E89	E89	
18. Debt service		E23	E23	
19. Capital outlay - other	F89	5,000	F89	
20. Interfund operating transfers out		25,000		
21. TOTAL EXPENDITURES →	\$ 134,940	\$ 555,634	\$ 445,845	\$ -
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	\$ -	\$ 78,342	\$ -	\$ -
(b) Investments	1030	795,608	162,773	378,767	-
(c) Accounts receivable	1150	7,809	1,370	141,287	-
(d) Due from other governments	1260	-	-	1,120,391	-
(e) Due from other funds	1310	227,351	70,342	-	-
(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					
W&S Infrastructure, net of accum depr.				4,827,793	-
3. TOTAL ASSETS		\$ 1,030,768	\$ 307,827	\$ 6,468,218	\$ -

Remarks

The capital project fund represents investments and activity related to the closing of the Town's landfill including a capital reserve fund totaling \$795,608.

Part IX 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	\$ -	\$ 588	\$ 63,294	\$ -
(b) Compensated absences payable	2030	-	-	-	-
(c) Contracts payable	2050	-	-	-	-
(d) Due to other governments	2070	-	-	-	-
(e) Due to other funds	2080	-	44,603	191,580	-
(f) Deferred revenue	2220	-	4,113	-	-
(g) Notes and bonds payable		-	-	1,577,599	-
(h) Other - Specify --K Accrued interest		-	-	-	-
(i) TOTAL LIABILITIES ----- >		\$ -	\$ 49,304	\$ 1,832,473	\$ -
2. Fund Equity/Capital					
(a) Assigned (formerly reserve for encumbrances)	2440	\$ -	\$ -	-	-
(b) Assigned (formerly reserve for special purposes)	2490	-	-	-	-
(c) Unassigned (formerly unreserved fund balance-deficit)	2530	1,030,768	258,523	-	-
(d) Municipal contributed capital	2610	-	-	-	-
(e) Other contributed capital	2620	-	-	-	-
(f) Retained earnings	2790	-	-	3,250,194	-
		-	-	1,385,551	-
(g) TOTAL FUND EQUITY ----->		\$ 1,030,768	\$ 258,523	\$ 4,635,745	\$ -
3. TOTAL LIABILITIES AND FUND EQUITY ----->		\$ 1,030,768	\$ 307,827	\$ 6,468,218	\$ -

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	1,392,409
Sewers	M80	
All other - County	M89	636,074
All other - Towns	M89	105,890
Payments made to State for:	L44	
Highways		4319
All other purposes		4198
		382,890

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	191			

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 1,018,768

D. CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR

Report separately for each of the two types of funds listed below, the total 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	WB1
All other funds except employee retirement funds and nonexpendable trust funds.	WB1

Remarks




4,115,437

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:

Date Signed

 4/19/11

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

Preparer (Please print or type) Crane & Bell, PLLC Regular Office Hours 8:00 - 4:30, M-F	Signature Kendra Bell, PLLC
Email address kendra.bell@craneandbellcpas.com	

GENERAL INSTRUCTIONS

When completed, one copy should be returned 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-U: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