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NH DEPT OF REVENUE ADM

2011

FORM F-65(MS-5)
(6-21-2009)

MUNICIPAL SERVICES

STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION



30 3 008 010 0.6465 6169
EPPING TOWN
CHR BD OF SELECTMEN
157 MAIN STREET
EPPING, NH 03042

(Please correct any error in name, address, and ZIP Code)

PLEASE
RETURN
COMPLETED
FORM TO

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

ANNUAL CITY/TOWN
FINANCIAL REPORT

Part I

GENERAL FUND - Revenues and expenditures for the period - Specify

January 1, 2010 to December 31, 2010
OR
July 1, 200 to June 30, 200

A. REVENUES - Modified Accrual

	Account No. (a)	Amount (b)
1. Revenues from taxes (Including State Education)		
a. Property taxes (commitment less overlay plus Section C, line 6, column (c), page 12)	3110	\$ 13,876,426
b. State and local taxes assessed for school districts	\$ 11,185,694	4933
c. Land use change taxes - General Fund	3120	T01 119,400
d. Land use change taxes - Conservation Fund	3121	T01
e. Resident taxes	3180	T01
f. Timber taxes	3185	T01 8,150
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 177,812
j. Excavation tax (@ \$.02 per cu. yd.)	3187	T99
k. TOTAL (Excluding line 1b)		14,181,788
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	T01 1,065
b. Motor vehicle permit fees	3220	T01 934,581
c. Building permits	3230	T29 70,531

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	T29 9,839
e. TOTAL			\$1,016,016
4. Revenue from the federal government			
a. Housing and urban renewal (HUD)		3311	B89
b. Environmental protection		3312	B89
c. Other federal grants and reimbursements - Specify FEMA		3319	B89 34,758
d. TOTAL			\$34,758
5. Revenue from the State of New Hampshire			
a. Shared revenue block grant		3351	C30
b. Meals and rooms distribution		3352	C30 277,692
c. Highway block grant		3353	C46 158,700
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 Police grants		3359	C89 17,130
i. TOTAL			\$453,522
6. Revenue from other governments			
Intergovernmental revenue - Other		3379	D89
7. Revenue from charges for services <i>(Exclude interfund transfers)</i>			
a. Income from departments		3401	A89 \$ 186,360
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			A80
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			\$186,360

Part I GENERAL FUND (Continued)

A. REVENUES - Modified Accrual (Continued)		Account No.	Amount
8. Revenue from miscellaneous sources		(a)	(b)
a.	Special assessments	3500	-
b.	Sale of municipal property	3501	60,561
c.	Interest on investments	3502	10,490
d.	Rents of property	3503	12,260
e.	Fines and forfeits	3504	
f.	Insurance dividends and reimbursements	3506	10,622
g.	Contributions and donations	3508	35
h.	Other miscellaneous sources not otherwise classified	3509	24,348
i.	TOTAL		\$118,316
9. Interfund operating transfers in			
a.	Transfers from special revenue fund	3912	108,009
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 fund	3917	
g.	TOTAL		\$108,009
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)			
<i>(Should equal line B 2f, column b, page 9)</i>			
13. TOTAL OF LINES 11 AND 12			
<i>(Should equal line 21, page 9)</i>			
			\$17,651,255

Remarks

Part I GENERAL FUND (Continued)

B. EXPENDITURES - Modified Accrual		Account No.	Total expenditure (includes col. c and d)	Equipment and land purchases	Construction
1. General government		(a)	(b)	(c)	(d)
a. Executive		4130	E29 \$ 195,102	G29	F29
			E89	G89	F89
b. Election and Registration		4140	E23 89,468	G23	F23
c. Financial administration		4150	E23 171,007	G23	F23
d. Revaluation of property		4152	E25 32,413	G25	F25
e. Legal expense		4153	E29 56,893	G29	F29
f. Personnel administration		4155	E29 820	G29	F29
g. Planning and zoning		4191	E31 8,156	G31	F31
h. General government building		4194	E03 141,080	G03	F03
i. Cemeteries		4195	E89 4,290	G89	F89
j. Insurance not otherwise allocated		4196	E89 61,566	G89	F89
k. Advertising and regional association		4197	E89	G89	F89
l. Other general government		4199			
m. TOTAL			\$760,795		
2. Public safety					
a. Police		4210	E32 1,399,630	G32	F32
b. Ambulance		4215	E24 171,349	G24	F24
c. Fire		4220	E66 391,482	G66	F66
d. Building inspection		4240	E89 197,929	G89	F89
e. Emergency management		4290	E89	G89	F89
f. Other public safety (including communications)		4299			
g. TOTAL			\$2,160,390		
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)		Account No.	Total expenditure (includes col. c and d)	Equipment and land purchases	Construction
		(a)	(b)	(c)	(d)
4. Highways and streets					
a. Administration	4311	E44	-	G44	F44
b. Highways and streets	4312	E44	758,118	G44	F44
c. Bridges, railroad crossing	4313	E44		G44	F44
d. Street lighting	4316	E45		G45	F45
e. Toll highways	4316	E44		G44	F44
f. Other highway, streets and bridges	4319				
g. TOTAL			\$758,118		
5. Sanitation					
a. Administration	4321	E80	-	G80	F80
b. Solid waste collection	4323	E81	139,312	G81	F81
c. Solid waste disposal	4324	E81	155,162	G81	F81
d. Solid waste clean-up	4325	E80		G80	F80
e. Sewage collection and disposal	4326	E80		G80	F80
f. Other sanitation	4329	E80		G80	F80
g. TOTAL			\$294,474		
6. Water distribution and treatment					
a. Administration	4331				
b. Water services	4332				
c. Water treatment	4335				
d. Water conservation	4338				
e. Other water	4339	E91		G91	F91
f. TOTAL					
7. Electric					
a. Administration	4351				
b. Generation	4352				
c. Purchase costs	4353				
d. Equipment maintenance	4354				
e. Other electric	4359	E92		G92	F92
f. TOTAL					

Part I GENERAL FUND (Continued)

B. EXPENDITURES - Modified Accrual (Continued)		Account No.	Total expenditure (Includes col. c and d)	Equipment and land purchases	Construction
		(a)	(b)	(c)	(d)
8. Health					
a. Administration		4411	-		
b. Pest control		4414	7,084		
c. Health agencies and hospitals		4415	11,813		
d. Other health		4419			
e. TOTAL			\$18,897	G32	F32
9. TOTAL expenditures for education purposes (This entry should be used by the few municipalities which have dependent school districts only)					
10. Welfare					
a. Administration		4441	-		
b. Direct assistance		4442	9,439		
c. Intergovernmental welfare payments		4444			
d. Vendor payments		4445			
e. Other welfare		4449			
f. TOTAL			\$9,439	G79	F79
11. Culture and Recreation					
a. Parks and recreation		4520	74,482		
b. Library		4550			
c. Patriotic purposes		4583	1,624		
d. Other culture and recreation		4599	5,000		
e. TOTAL			\$81,106		
12. Conservation					
a. Administration		4611	-		
b. Purchase of natural resources		4612			
c. Other conservation		4619			
d. TOTAL				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)	Account No.	Total expenditure (Includes col. c and d) (b)	Equipment and land purchases (c)	Construction (d)
14. Economic development				
a. Administration	4651			
b. Economic development	4652	672		
c. Other economic development	4659			
d. TOTAL		\$672		
15. Debt service				
a. Principal long term bonds and notes	4711	244,755		
b. Interest on long term bonds and notes	4721	22,974		
c. Interest on tax and revenue anticipation notes	4723			
d. Other debt service charges	4790			
e. TOTAL		\$287,729		
16. Capital Outlay (not reported above)				
a. Land and improvements	4901			
b. Machinery, vehicles and equipment	4902		14,875	
c. Buildings	4903			
d. Improvements other than buildings	4909			
e. TOTAL			14,875	
17. Interfund operating transfers out				
a. Transfers to special revenue funds	4912	161,220		
b. Transfers to capital projects funds	4913			
c. Transfers to proprietary funds	4914			
d. Transfers to capital reserve funds	4915	53,500		
e. Transfers to expendable trust funds	4916			
f. Transfers to nonexpendable trust funds	4918			
g. TOTAL		\$214,720		
Cumulative Expenditure Totals from pages 4-7.				
		\$4,581,215		

Remarks

Part III GENERAL FUND BALANCE SHEET - Please specify the period
 As of December 31, 2010 OR June 30, 200

	Account No. (a)	Modified Accrual	
		Beginning of year (b)	End of year (c)
A. ASSETS			
1. Current assets			
a. Cash and equivalents	1010	\$3,850,531	\$ 4,698,084
b. Investments	1030	1,210,324	215,918
c. Taxes receivable (From Section D, page 12)	1080	1,054,696	1,037,482
d. Tax liens receivable (From Section D, page 12)	1110	686,199	646,396
e. Accounts receivable	1150	10,148	12,698
f. Due from other governments	1260		
g. Due from other funds	1310	22,372	10,866
h. Other current assets	1400	124,618	14,435
i. Tax deeded property (subject to resale)	1670		194,304
j. TOTAL ASSETS (Should equal line B3)		\$6,958,888	\$6,830,183
B. LIABILITIES AND FUND EQUITY			
1. Current liabilities			
a. Warrants and accounts payable	2020	\$67,533	\$31,583
b. Compensated absences payable	2030		50,167
c. Contracts payable	2050		
d. Due to other governments	2070		
e. Due to school districts	2075	5,316,276	5,485,694
f. Due to other funds	2080		932
g. Deferred revenue	2220	22,593	5,581
h. Notes payable - Current	2230		
i. Bonds payable - Current	2260		
j. Other payables	2270		
k. TOTAL LIABILITIES		\$5,406,402	\$5,573,957
2. Fund equity			
a. Reserve for encumbrances (Please detail on page 10)	2440	\$37,753	45,232
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	224,561	194,304
e. Unreserved fund balance	2530	1,290,172	1,016,690
f. TOTAL FUND EQUITY		\$1,552,486	\$1,256,226
3. TOTAL LIABILITIES AND FUND EQUITY		\$6,958,888	\$6,830,183

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)
Safety Complex	1,374,000	G	Variable	Variable	2020	744,000		70,000	674,000
Well Construction	538,056	W	Variable	3.73%	2016	287,843		36,746	251,097
Road Bond	500,000	G	Variable	3.10%	2013	400,000		100,000	300,000
TOTAL →	2,412,056					1,431,843		206,746	1,225,097
Remarks									

Part VI RECONCILIATIONS

A. RECONCILIATION OF SCHOOL DISTRICT LIABILITY

	Amount
1. School district liability at beginning of year <i>(Account number 2075, column b, on page 9)</i>	✓ \$5,316,276
2. ADD: School district assessment for current year	11,185,894
3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)	16,501,970
4. SUBTRACT: Payments made to school district	(11,016,276)
5. School district liability at end of year (lines 3 less line 4) <i>(Account number 2075, column c, on page 9)</i>	5,485,694 ✓

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	64V
4. Short-term (TANS) debt outstanding at end of year (Lines 1 + 2 - 3) <i>(Be sure to include (TANS) in Account number 2230, column c, page 9)</i>	

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)*	✓ 94,399	✓ 80,550	174,949
2. SUBTRACT: Abatements made (From tax collector's report)	(277,998)	(11,588)	(289,586)
3. SUBTRACT: Discounts			
4. SUBTRACT: Refunds (Cash abatements)	✓ (35,714)	(55,080)	(90,793)
5. ESTIMATED ALLOWANCE FOR ABATEMENTS AT END OF YEAR**	61,613	38,387	100,000
6. Excess of estimate (Add to revenue on page 1, line 1a)	(157,700)	52,270	(105,430)

*Use overlay amount for column (a) and 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	1,099,095	✓ 684,783	1,783,878
2. SUBTRACT: "Overlay" carried forward as Allowance for Abatements <i>(from Worksheet C, line 5)</i>	(61,613)	(38,387)	(100,000)
3. Receivable, end of year*	\$1,037,482	✓ \$646,396	\$1,683,878

* (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	Special revenue	Proprietary funds	
	(a)	(b)	Enterprise	Internal service
	T01	T01	(c)	(d)
1. Revenue from taxes		\$ -		
2. Revenue from licenses, permits and fees	T29	67,492	T29	
3. Revenue directly from the federal government	B89		B89	
4. Revenue from the State of New Hampshire	C89		C89	267,379
5. Revenue from other governments	D89		D89	
6. Revenue from charges for services				
(a) Water supply system charges	A91		A91	274,387
(b) Sewer user charges	A80		A80	552,098
(c) Garbage/refuse collection charges	A81		A81	
(d) Electric	A92		A92	
(e) Airport and aviation	A01		A01	
(f) Highway	A44		A44	
(g) Toll facilities	A45		A45	
(h) Parks and recreation	A61	134,302	A61	
(i) Parking	A60		A60	
(j) Transit or bus system	A94		A94	
(k) Other - Specify				
(1) Public safety	A89	242,071	A89	
(2)	A89		A89	
(3)	A89		A89	
7. Revenue from miscellaneous sources	U20		U20	
(a) Interest on investments				5,357
(b) Other miscellaneous sources	U99	30,120	U99	23,317
8. Interfund operating transfers in		195,849		
9. Other financial sources	U99		U99	
10. TOTAL REVENUE AND OTHER SOURCES		\$669,834		\$1,122,538

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		
2. Public safety	F82	E82		
(a) Police				
(b) Ambulance				
(c) Fire				
3. Airport/Aviation center	F24	E24		
	F01	E01		
4. Highways and streets	F44	E44		
5. Toll highways	F45	E45		
6. Sanitation	F81	E81		
7. Water distribution and treatment	F91	F91	E91	
				229,277
8. Sewerage	F80	F80	E80	
				591,502
9. Electric	F92	E92	E92	
10. Health	F32	E32	E32	
11. Welfare	F79	E79	E79	
12. Culture and recreation	F61	E61	E61	
				325,589
13. Parking	F60	E60	E60	
14. Transit or bus system	F94	E94	E94	
15. Conservation	F59	E59	E59	
				1,775
16. Redevelopment and housing	F50	E50	E50	
17. Economic development	F89	E89	E89	
18. Debt service		E23	E23	
19. Capital outlay - other	F89	F89	F89	
				14,000
20. Interfund operating transfers out				142,638
21. TOTAL EXPENDITURES				\$562,568
				\$820,779

Remarks

	Account No.	Capital projects	Special revenue	Proprietary funds	
				Enterprise	Internal service
A. ASSETS	(a)	(b)	(c)	(d)	(e)
1. Current assets					
(a) Cash and equivalents	1010		\$ 495,059	\$308,555	
(b) Investments	1030		153,940	413,147	
(c) Accounts receivable	1150		58,155	173,096	
(d) Due from other governments	1260				
(e) Due from other funds	1310		932		
(f) Other - <i>Specify</i> Prepaid items				252	
2. Fixed assets					
(a) Land and improvements	1610				
(b) Buildings	1620			384,405	
(c) Machinery, vehicles and equipment	1640			84,552	
(d) Construction in progress	1650				
(e) Improvements other than buildings	1660			7,604,551	
(f) Other - <i>Specify</i>					
3. TOTAL ASSETS			\$708,086	\$8,968,558	
Remarks					

B. LIABILITIES AND FUND EQUITY	Account No.	Capital projects	Special revenue	Proprietary funds	
				Enterprise	Internal service
				(d)	(e)
1. Liabilities	(a)	(b)	(c)		
(a) Warrants and accounts payable	2020		\$2,053	\$11,534	
(b) Compensated absences payable	2030		959	4,349	
(c) Contracts payable	2050				
(d) Due to other governments	2070				
(e) Due to other funds	2080				
(f) Deferred revenue	2220		14,840	1,030	
(g) Notes and bonds payable				268,038	
(h) Other - Specify					
(i) TOTAL LIABILITIES			\$17,852	\$284,951	
2. Fund equity/Capital					
(a) Reserve for encumbrances	2440				
(b) Reserve for special purposes	2490				
(c) Unreserved fund balance	2530		690,234		
(d) Municipal contributed capital	2610				
(e) Other contributed capital	2620				
(f) Retained earnings	2790			8,683,607	
(g) TOTAL FUND EQUITY			690,234	8,683,607	
3. TOTAL LIABILITIES AND FUND EQUITY			\$708,086	\$8,968,558	

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 VII.

Purpose (a)	Account No. (b)	Amount (c)
Payments made to other local governments for:		
Schools	M12	11,185,109.4
Sewers	M80	
	M89	
All other - County	4931	628,120
All other - Towns	4199	
Payments made to State for:		
Highways	4319	L89
All other purposes	4199	

B. 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	19X	29U	39U	1,225,097
All other debt	1,431,843		206,746	
Interest on water debt	19I			

Total wages paid

Z00

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.

2,298,392

D. CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR

Report separately for each of the three 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 par 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
	5,711,162

Remarks

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

6/27/11

Alan Steen

Sheryl A Pratt
Sheryl A Pratt
Sheryl A Pratt

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

Monday thru Friday, 8 am to 5 pm.

Email address

spratt@plodzik.com

GENERAL INSTRUCTIONS

Three copies of this report are sent to each municipality. Selectmen, treasurer and tax collector are expected to cooperate in making out this report. When completed, one copy should be returned to the Department of Revenue Administration and one copy should be placed in your municipal records. The third copy is for use in preparing the annual printed report for the voters.

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

WHEN TO FILE: (R.S.A. 21-A:34V)

- 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
Community Services Division
PO Box 487
Concord, NH 03302-0487