

UFR-1,107,092

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FORM F-65(MS-5)

NH DEPT OF REVENUE ADM
MUNICIPAL SERVICES
STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION

30 3 003 004 2292
FITZWILLIAM TOWN
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FITZWILLIAM,NH 03447



ANNUAL CITY/TOWN
FINANCIAL REPORT

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

July 1, 20 to June 30, 20

OR

| 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 | \$ 7,010,180 |
| b. State and local taxes assessed for school districts | \$ ✓ | 4933 | 5,114,042 |
| c. Land use change taxes - General Fund | | 3120 | 6,850 |
| d. Land use change taxes - Conservation Fund | | 3121 | 4,350 |
| e. Resident taxes | | 3180 | |
| f. Timber taxes | | 3185 | 23,724 |
| g. Payments in lieu of taxes | | 3186 | |
| h. Other taxes (Explain on separate schedule) | | 3189 | |
| i. Interest and penalties on delinquent taxes | | 3190 | 63,871 |
| j. Excavation Tax (@ \$.02 per cu. yd.) | | 3187 | 16 |
| k. TOTAL (Excluding line 1b) | | | \$ 7,108,991 |
| 2. TOTAL revenues for education purposes | | | |
| Enter Only Dependent Schools in This Space | | | |
| 3. Revenue from licenses, permits, and fees | | | |
| a. Business licenses and permits | | 3210 | 510 |
| b. Motor vehicle permit fees | | 3220 | 336,583 |
| c. Building permits | | 3230 | 4,895 |

| Part I GENERAL FUND (Continued) | | Account No. | Amount |
|---|--|-------------|---------------|
| A. REVENUES - Modified Accrual (Continued) | | (a) | (b) |
| 3. Revenue from licenses, permits and fees (Continued) | | | |
| d. Other licenses, permits, and fees | | 3290 | T29 8,899 |
| e. TOTAL | | | \$ 350,887 |
| 4. Revenue from the federal government | | | |
| a. Housing and urban renewal (HUD) | | 3311 | B50 \$ |
| b. Environmental protection | | 3312 | B89 |
| c. Other federal grants and reimbursements - Specify Conservation Grant, Other | | 3319 | B89 4,352 |
| d. TOTAL | | | \$ 4,352 |
| 5. Revenue from the State of New Hampshire | | | |
| a. Shared revenue block grant | | 3351 | C30 \$ |
| b. Meals and rooms distribution | | 3352 | C30 101,959 |
| c. Highway block grant | | 3353 | C46 93,035 |
| d. Water pollution grants | | 3354 | C89 |
| e. Housing and community development | | 3355 | C50 |
| f. State and federal forest land reimbursement | | 3356 | C89 1,228 |
| g. Flood control reimbursement | | 3357 | C89 |
| h. Other state grants and reimbursements - Specify Fire Equipment Grant | | 3359 | C89 948 |
| i. TOTAL | | | \$ 197,170 |
| 6. Revenue from other governments | | | |
| Intergovernmental revenue - Other | | | |
| | | 3379 | D89 \$ |
| 7. Revenue from charges for services (Exclude interfund transfers) | | | |
| a. Income from departments | | 3401 | A89 \$ 39,791 |
| 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 3,190 |
| m. TOTAL | | | \$ 42,981 |

Part I GENERAL FUND (Continued)

A. REVENUES - Modified Accrual (Continued)

| | Account No. | Amount |
|---|-------------|--------------|
| | | |
| 8. Revenue from miscellaneous sources | | |
| 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 | U50 |
| h. Other miscellaneous sources not otherwise classified | 3509 | U99 |
| i. TOTAL | | \$ 75,243 |
| 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 | 11,233 |
| f. Transfers from conservation fund | 3917 | |
| g. TOTAL | | \$ 11,233 |
| 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 | | |
| <i>(Should equal line B.2g, column b, page 9)</i> | | |
| <i>(Beginning of year)</i> | | |
| 13. TOTAL OF LINES 11 AND 12 | | |
| <i>(Should equal line 21, page 8)</i> | | |
| | | \$ 8,962,910 |

Remarks

Part I GENERAL FUND (Continued)

| B. EXPENDITURES - Modified Accrual | | Account No. | Total expenditure (includes col c&d) | Equipment and land purchases (c) | Construction (d) |
|------------------------------------|--|-------------|--------------------------------------|----------------------------------|------------------|
| 1. General government | | (a) | | | |
| a. | Executive | 4130 | E29 \$ 177,753 | G29 \$ | F29 \$ |
| | | | E89 | G89 | F89 |
| b. | Election and registration | 4140 | E23 47,420 | G23 | F23 |
| | | | E23 | G23 | F23 |
| c. | Financial administration | 4150 | E23 58,677 | G23 | F23 |
| | | | E25 | G25 | F25 |
| d. | Revaluation of property | 4152 | E25 24,265 | G25 | F25 |
| | | | E29 | G29 | F29 |
| e. | Legal expense | 4153 | E29 20,381 | G29 | F29 |
| | | | E29 | G29 | F29 |
| f. | Personnel administration | 4155 | E29 | G29 | F29 |
| | | | E31 | G31 | F31 |
| g. | Planning and zoning | 4191 | E31 64,353 | G31 | F31 |
| | | | E03 | G03 | F03 |
| h. | General government building | 4194 | E03 53,894 | G03 | F03 |
| | | | E89 | G89 | F89 |
| i. | Cemeteries | 4195 | E89 39,036 | G89 | F89 |
| | | | E89 | G89 | F89 |
| j. | Insurance not otherwise allocated | 4196 | E89 44,278 | G89 | F89 |
| | | | E89 | G89 | F89 |
| k. | Advertising and regional association | 4197 | E89 | G89 | F89 |
| | | | E89 | G89 | F89 |
| l. | Other general government | 4199 | E89 2,877 | G89 | F89 |
| | | | E62 | G62 | F62 |
| m. | TOTAL-----> | | \$ 532,934 | \$ - | \$ - |
| 2. Public safety | | | E62 | G62 | F62 |
| a. | Police | 4210 | E32 \$ 294,022 | G32 | F32 |
| | | | E24 | G24 | F24 |
| b. | Ambulance | 4215 | E24 935 | G24 | F24 |
| | | | E66 | G66 | F66 |
| c. | Fire | 4220 | E66 37,653 | G66 | F66 |
| | | | E89 | G89 | F89 |
| d. | Building inspection | 4240 | E89 8,923 | G89 | F89 |
| | | | E89 | G89 | F89 |
| e. | Emergency management | 4290 | E89 1,666 | G89 | F89 |
| | | | E89 | G89 | F89 |
| f. | Other public safety (including communications) | 4299 | E89 | G89 | F89 |
| | | | E89 | G89 | F89 |
| g. | TOTAL-----> | | \$ 343,199 | \$ - | \$ - |
| 3. Airport/Aviation center | | | E01 | G01 | F01 |
| a. | Administration | 4301 | E01 \$ | G01 | F01 |
| | | | E01 | G01 | F01 |
| b. | Airport operations | 4302 | E01 | G01 | F01 |
| | | | E01 | G01 | F01 |
| c. | Other | 4309 | E01 | G01 | F01 |
| | | | E01 | G01 | F01 |
| d. | TOTAL-----> | | \$ - | \$ - | \$ - |

Remarks

Part I GENERAL FUND (Continued)

| B. EXPENDITURES - Modified Accrual (Continued) | | Account No. (a) | Total expenditure (includes col.c&d) | Equipment and land purchases (c) | Construction (d) |
|---|--|-----------------------|--|--|---------------------|
| 4. Highways and streets | | | | | |
| a. Administration | | 4311 | \$ E44 | G44 | F44 |
| b. Highways and streets | | 4312 | E44 559,760 | G44 | F44 236,417 |
| c. Bridges, railroad crossing | | 4313 | E44 | G44 | F44 |
| d. Street lighting | | 4316 | E44 13,668 | G44 | F44 |
| e. Toll highways | | 4316 | E45 | G45 | F45 |
| f. Other highway, streets, and bridges | | 4319 | E44 1,895 | G44 | F44 |
| g. TOTAL | | | \$ 575,323 | \$ - | \$ 236,417 |
| 5. Sanitation | | | | | |
| a. Administration | | 4321 | \$ E80 | G80 | F80 |
| b. Solid waste collection | | 4323 | E81 | G81 | F81 |
| c. Solid waste disposal | | 4324 | E81 147,573 | 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 | | | \$ 147,573 | \$ - | \$ - |
| 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. (a) | Total expenditure (includes col. c&d) (b) | Equipment and land purchases (c) | Construction (d) |
|--|-----------------------|--|--|---------------------|
| | | | | |
| 8. Health | | | | |
| a. Administration | 4411 | \$ | \$ | \$ |
| b. Pest control | 4414 | 1,724 | | |
| c. Health agencies and hospitals | 4415 | 10,194 | | |
| d. Other health | 4419 | | | |
| e. TOTAL -----> | | \$ 11,918 | \$ | \$ |
| 9. TOTAL expenditures for education purposes <i>(includes expenditures for services to be provided by other departments or agencies)</i> | | | | |
| 10. Welfare | | | | |
| a. Administration | 4441 | \$ | \$ | \$ |
| b. Direct assistance | 4442 | 66,718 | | |
| c. Intergovernmental welfare payments | 4444 | | | |
| d. Vendor payments | 4445 | | | |
| e. Other welfare | 4449 | | | |
| f. TOTAL -----> | | \$ 66,718 | \$ | \$ |
| 11. Culture and recreation | | | | |
| a. Parks and recreation | 4520 | 43,858 | | |
| b. Library | 4550 | 99,602 | 7,966 | |
| c. Patriotic purposes | 4583 | 1,000 | | |
| d. Other culture and recreation | 4589 | | | |
| e. TOTAL -----> | | \$ 144,460 | \$ 7,966 | \$ |
| 12. Conservation | | | | |
| a. Administration | 4611 | 1,594 | | |
| b. Purchase of natural resources | 4612 | | | |
| c. Other conservation | 4619 | | | |
| d. TOTAL -----> | | \$ 1,594 | \$ | \$ |
| 13. Redevelopment and housing | | | | |
| a. Administration | 4631 | | | |
| b. Redevelopment and housing | 4632 | | | |
| c. 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) |
|---|--------------------|---|--|---------------------|
| 14. Economic development | | | | |
| 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 | | | |
| 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 | | | | |
| 16. Capital outlay (not reported above) | | | | |
| a. Land and improvements | 4901 | \$ | \$ | F89 |
| b. Machinery, vehicles, and equipment | 4902 | \$ | G89 | |
| c. Buildings | 4903 | \$ | G89 | F89 |
| d. Improvements other than buildings | 4909 | \$ | G89 | F89 |
| e. TOTAL | | | | |
| 17. Interfund operating transfers out | | | | |
| a. Transfers to special revenue funds | 4912 | 16,805 | | |
| b. Transfers to capital projects funds | 4913 | | | |
| c. Transfers to proprietary funds | 4914 | | | |
| d. Transfers to capital reserve funds | 4915 | | | |
| e. Transfers to expendable trust funds | 4916 | 11,000 | | |
| f. Transfers to nonexpendable trust funds | 4918 | | | |
| g. TOTAL | | 27,805 | | |
| Cumulative Expenditure Totals from pages 4-7 | | | | |
| Remarks | | \$ 1,851,524 | \$ 7,966 | \$ 236,417 |

Part III GENERAL FUND BALANCE SHEET

MODIFIED ACCRUAL

| A. ASSETS | | | |
|---|-----------------|-----------------------|---------------------|
| 1. Current assets | | | |
| | Account No. (a) | Beginning of year (b) | End of year (c) |
| a. Cash and equivalents | 1010 | \$ 2,684,336 | \$ 3,322,439 |
| b. Investments | 1030 | 65,381 | 65,518 |
| c. Taxes receivable (From Section D, page 12) | 1080 | 601,339 | 575,124 |
| d. Tax liens receivable (From Section D, page 12) | 1110 | 206,336 | 342,128 |
| e. Accounts receivable | 1150 | 747 | 1,961 |
| f. Due from other governments | 1260 | 15,153 | |
| g. Due from other funds | 1310 | 9,708 | 32,548 |
| h. Other current assets | 1400 | | |
| i. Tax deeded property (subject to resale) | 1670 | | |
| j. TOTAL ASSETS (Should equal line B3) | | \$ 3,583,000 | \$ 4,339,718 |
| B. LIABILITIES AND FUND EQUITY | | | |
| 1. Current liabilities | | | |
| a. Warrants and accounts payable | 2020 | \$ 7,579 | \$ 21,471 |
| b. Compensated absences payable | 2030 | | |
| c. Contracts payable | 2050 | | |
| d. Due to other governments | 2070 | | |
| e. Due to school districts | 2075 | 2,396,961 | 3,097,750 ✓ |
| f. Due to other funds | 2080 | 1,745 | 608 |
| g. Deferred revenue | 2220 | 4,662 | 13,773 |
| h. Notes payable - Current | 2230 | | |
| i. Bonds payable - Current | 2250 | | |
| j. Other payables | 2270 | | |
| k. TOTAL LIABILITIES | | \$ 2,410,947 | \$ 3,133,602 |
| 2. Fund equity (Please detail on page 10) | | | |
| a. Assigned (formerly reserve for encumbrances) | 2440 | \$ 29,375 | \$ |
| b. Committed (formerly reserve for continuing appropriations) | 2450 | 9,000 | |
| 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 | 95,201 | 99,024 |
| f. Unassigned (formerly unreserved fund balance) | 2530 | 1,038,477 | 1,107,092 |
| g. TOTAL FUND EQUITY | | \$ 1,172,053 | \$ 1,206,116 |
| 3. TOTAL LIABILITIES AND FUND EQUITY | | \$ 3,583,000 | \$ 4,339,718 |

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) |
|---|-------------------------------|------------------|
| <i>Please Detail Reserves from page 9 (Balance Sheet)</i> | | |
| 2490 | Assigned: | |
| | Conservation | \$ 94,827 |
| | Ambulance | 1,605 |
| | Recreation | 1,284 |
| | "Welcome to Fitzwilliam" sign | 1,308 |
| | | \$ <u>99,024</u> |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |

Part V **GENERAL FUND**

A. PLEASE LIST THE ANNUAL REQUIREMENTS TO AMORTIZE ALL GENERAL OBLIGATION DEBT
(as of (enter date) December 31, 2010 for the ensuing five years)

| | Year (a) | Principal (b) | Interest (c) | Total (d) |
|--|-------------|------------------|-----------------|--------------|
| 1. The Town has no outstanding general | 2011 | \$ - | \$ - | \$ - |
| 2. obligation debt. | 2012 | | | - |
| 3. | 2013 | | | - |
| 4. | 2014 | | | - |
| 5. | 2015 | | | - |
| 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) |
|------------------------|----------------------------|----------------|---------------------------|----------------------|------------------------------|---------------------------------------|-------------------------------|--------------------------------|---------------------------------|
| N/A | \$ - | | \$ - | | | \$ - | \$ - | \$ - | \$ - |
| | | | | | | | | | - |
| | | | | | | | | | - |
| | | | | | | | | | - |
| | | | | | | | | | - |
| | | | | | | | | | - |
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| | | | | | | | | | - |
| | | | | | | | | | - |
| | | | | | | | | | - |
| | | | | | | | | | - |
| | | | | | | | | | - |
| TOTALS-----> | \$ - | | | | | \$ - | \$ - | \$ - | \$ - |

Remarks
 The Town has no outstanding general obligation debt.

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) | \$ 2,396,961 ✓ |
| 2. Add: School district assessment for current year | 5,114,042 ✓ |

3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)

7,511,003 ✓

| | |
|--|--------------------------|
| 4. SUBTRACT: Payments made to school district | 4,413,253 > |
| 5. School district liability at end of year (line 3 less line 4) (Account number 2075, column c, on page 9) | 3,097,750 ✓ <i>10/15</i> |

B. RECONCILIATION OF TAX ANTICIPATION NOTES

| | |
|--|-------------|
| 1. Short-term (TANS) debt at beginning of year | 61V \$ - |
|--|-------------|

| | |
|--|------|
| 2. ADD: New issues during current year | None |
|--|------|

| | |
|---|------|
| 3. SUBTRACT: Issues retired during current year | None |
|---|------|

| | |
|--|---------------|
| 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 \$ 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) * | 7,795 | 40,000 | 47,795 |
| 2. SUBTRACT: Abatements made (From tax collector's report) <i>CR#</i> | < ✓ 2,688 | < <i>CR#</i> 29,971 | > < 32,659 |
| 3. SUBTRACT: Discounts | < | > < | > < - |
| 4. SUBTRACT: Refunds (Cash abatements) <i>MS-101 ✓</i> | < ✓ 5,035 | > < | > < 5,035 |
| 5. ESTIMATED ALLOWANCE FOR ABATEMENTS AT END OF YEAR ** | < | > < 40,000 | > < 40,000 |
| 6. Excess of estimate (Add to revenue on page 1, line 1a) | 72 | (29,971) | (29,899) ✓ |

*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 <i>MS-101</i> | \$ 575,124 | \$ 382,128 | \$ 957,252 |
| 2. SUBTRACT: "Overlay" carried forward as Allowance for Abatements (from Worksheet C, line 5) | < - | > < 40,000 | > < 40,000 |
| 3. Receivable, end of year * <i>10/15</i> | 575,124 | 342,128 | 917,252 |

* (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 | | | | |
| (a) Water supply system charges | A91 | A91 | A91 | |
| (b) Sewer user charges | A80 | A80 | A80 | |
| (c) Garbage/refuse collection charges | A81 | A81 | A81 | |
| (d) Electric | A92 | A92 | A92 | |
| (e) Airport and aviation | A01 | A01 | A01 | |
| (f) Highway | A44 | A44 | A44 | |
| (g) Toll facilities | A45 | A45 | A45 | |
| (h) Parks and recreation | A61 | A61 | A61 | |
| (i) Parking | A60 | A60 | A60 | |
| (j) Transit or bus system | A94 | A94 | A94 | |
| (k) Other - Specify --- (1) Library | A89 | A89 | A89 | |
| (2) Public Safety | A89 | A89 | A89 | |
| (3) | A89 | A89 | A89 | |
| 7. Revenue from miscellaneous sources | | | | |
| (a) Interest on investments | U20 | U20 | U20 | |
| (b) Other miscellaneous sources | U99 | U99 | U99 | |
| 8. Interfund transfers in | | | | |
| 9. Other financial sources | U99 | U99 | U99 | |
| 10. TOTAL REVENUE AND OTHER SOURCES -----> | \$ - | \$ 119,744 | \$ - | \$ - |

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 | | | \$ | \$ |
| (a) Police | F62 | E62 | E62 | |
| (b) Ambulance | | 1,099 | | |
| (c) Fire | F24 | E24 | E24 | |
| | | 28,902 | | |
| 3. Airport/Aviation center | F01 | E01 | E01 | |
| 4. Highways and streets | F44 | E44 | E44 | |
| 5. Toll highways | F45 | F45 | F45 | |
| 6. Sanitation | F81 | F81 | F81 | |
| 7. Water distribution and treatment | F91 | F91 | 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 | F80 | E80 | E80 | |
| 14. Transit or bus system | F94 | E94 | E94 | |
| 15. Conservation | F59 | E59 | E59 | |
| 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 | |
| | | 1,757 | | |
| 20. Interfund transfers out | | 4,880 | | |
| 21. TOTAL EXPENDITURES -----> | \$ - | \$ 63,491 | \$ - | \$ - |
| 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 | \$ | \$ 96,529 | \$ | \$ |
| (b) Investments | 1030 | | 48,545 | | |
| (c) Accounts receivable, net | 1150 | | 43,856 | | |
| (d) Due from other governments | 1260 | | | | |
| (e) Due from other funds | 1310 | | 208 | | |
| (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 -----> | | \$ | \$ 189,138 | \$ | \$ |
| Remarks | | | | | |

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

| B. LIABILITIES AND FUND EQUITY 1. Liabilities | Account No. (a) | Capital Projects (b) | Special Revenue (c) | Proprietary funds | |
|---|--------------------|-------------------------|------------------------|-------------------|-------------------------|
| | | | | Enterprise (d) | Internal service (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 | | 1,217 | | |
| (f) Deferred revenue | 2220 | | | | |
| (g) Notes and bonds payable | | | | | |
| (h) Other - Specify - | | | | | |
| (I) TOTAL LIABILITIES -----> | | \$ - | \$ 1,217 | \$ - | \$ - |
| 2. Fund Equity/Capital | | | | | |
| (a) Assigned (formerly reserve for encumbrances) | 2440 | \$ | \$ | | |
| (b) Assigned (formerly reserve for special purposes) | 2490 | | 40,699 | | |
| (c) Unassigned (formerly unreserved fund balance-deficit) | 2530 | | 147,222 | | |
| (d) Municipal contributed capital | 2610 | | | | |
| (e) Other contributed capital | 2620 | | | | |
| (f) Retained earnings | 2790 | | | | |
| (g) TOTAL FUND EQUITY -----> | | \$ - | \$ 187,921 | \$ - | \$ - |
| 3. TOTAL LIABILITIES AND FUND EQUITY -----> | | \$ - | \$ 189,138 | \$ - | \$ - |

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 | M89 | |
| All other - Towns | M89 | |
| Payments made to State for: | | |
| Highways | L44 | |
| All other purposes | L89 | |
| | 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 | 19T | 24T | 34T | 44T |
| All other debt | 19U | 29U | 39U | 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 | 751,959 |
|------------------|-----|---------|

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 W61 |

All other funds except employee retirement funds and nonexpendable trust funds.

| | | |
|--|----|-----------|
| | \$ | 3,984,085 |
|--|----|-----------|

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 8/31/11

Signatures of a majority of the governing body:

William S. Miller
Benjamin H. Deery

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)

Signature

Vachon Clukay & Company PC

Vachon Clukay & Company PC

Email address

Regular office hours 8:00 AM - 5:00 PM Monday - Friday

vachonclukay@vccpcas.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