

RECEIVED

OCT 31 2011

NH DEPT OF REVENUE ADM
FORM 100 (NS-3)

STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION



ANNUAL CITY/TOWN
FINANCIAL REPORT

30 3 010 006 2521
GRANTHAM TOWN
CLERK
PO BOX 135
GRANTHAM, NH 03753

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

UTFB-1,6039,215
56
10/31/11
CPA - Plodzick + Sanderson
2011

Part I GENERAL FUND -

Revenues and expenditures for the period - Specify
January 1, 2010 to December 31, 2010

July 1, 2010 to June 30, 2011

A. REVENUES - Modified Accrual

1. Revenue from taxes (Including state education)

- a. Property taxes (commitment less overlay Plus Section C, line 6, column (c), page 12)
- b. State and local taxes assessed for school districts \$ 6,462,522.00

c. Land use change taxes - General Fund

d. Land use change taxes - Conservation Fund

e. Resident taxes

f. Timber taxes

g. Payments in lieu of taxes

h. Other taxes (Explain on separate schedule)

i. Interest and penalties on delinquent taxes

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

k. TOTAL (Excluding line 1b)

2010-11 Revenue for education purposes

3. Revenue from licenses, permits, and fees

a. Business licenses and permits

b. Motor vehicle permit fees

c. Building permits

Account No.

(a)

Amount

(b)

T01

\$

10,128,874

4933

T01

\$

3120

T01

\$

3121

T01

\$

3180

U999

\$

3185

T01

\$

3186

T01

\$

3189

T01

\$

3190

T999

\$

3187

\$

10,157,499

Enter Only Dependent Schools in This Space

\$

T28

\$

3210

T01

\$

3220

T29

\$

3230

240

538,499

5,996

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			T29	18,232
e. TOTAL			\$	562,967
4. Revenue from the federal government				
a. Housing and urban renewal (HUD)			B50	
			\$	
b. Environmental protection			B89	
c. Other federal grants and reimbursements - Specify			B89	
(FEMA; Homeland Security; COPPS, etc.)			3319	
d. TOTAL			\$	
5. Revenue from the State of New Hampshire				
a. Shared revenue block grant			C30	
b. Meals and rooms distribution			\$	
			C30	110,926
c. Highway block grant			C46	59,082
d. Water pollution grants			C89	
e. Housing and community development			C50	
f. State and federal forest land reimbursement			C89	
g. Flood control reimbursement			C89	
h. Other state grants and reimbursements - Specify			C89	510
Witness fees & miscellaneous			3359	
i. TOTAL			\$	170,518
6. Revenue from other governments				
Intergovernmental revenue - Other			D89	
7. Revenue from charges for services (Exclude interfund transfers)			\$	
a. Income from departments			3379	
			A89	
b. Water supply system charges			3401	42,665
			\$	
c. Sewer user charges			A91	
			3402	
d. Garbage-refuse charges			A80	
			3403	
e. Electric user charges			A81	
			3404	
f. Airport fees			A92	
			3405	
g. Parking			A01	
			3406	
h. Transit or bus system			A60	
			A94	
i. Parks and Recreation			A61	
			A03	
j. Cemeteries			A45	
k. Toll Highways			A89	
l. Other charges			3408	
m. TOTAL			\$	42,665

Part I GENERAL FUND (Continued)		Account No.	Amount
A. REVENUES - Modified Accrual (Continued)		(a)	(b)
8. Revenue from miscellaneous sources			
a. Special assessments		U01	
		\$	
		U11	249,276
b. Sale of municipal property		U20	
			65,303
c. Interest on investments		U40	
			500
d. Rents of property		U30	
e. Fines and forfeits		3504	
f. Insurance dividends and reimbursements		U99	
			22,955
g. Contributions and donations		U50	
		U99	
			30,086
h. Other miscellaneous sources not otherwise classified			
			368,120
I. TOTAL			
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	
			64,654
e. Transfers from trust and fiduciary funds		3916	
f. Transfers from conservation duns		3917	
			64,654
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			
			11,366,423
11. TOTAL REVENUES FROM ALL SOURCES			
12. TOTAL FUND EQUITY (Beginning of year)			
			1,428,498
13. TOTAL OF LINES 11 AND 12			
			12,794,919
Remarks			

End 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	129,447	G29	F29
b. Election and registration	4140	101,131	G89	F89
c. Financial administration	4150	83,363	G23	F23
d. Revaluation of property	4152	81,811	G23	F23
e. Legal expense	4153	6,206	G25	F25
f. Personnel administration	4155	324,494	G28	F28
g. Planning and zoning	4191	5,026	G29	F29
h. General government building	4194	127,717	G31	F31
i. Cemeteries	4195	6,888	G03	F03
j. Insurance not otherwise allocated	4196	21,033	G89	F89
k. Advertising and regional association	4197	2,962	G89	F89
l. Other general government	4199	1,000	G89	F89
m. TOTAL ----->		\$ 870,969		
2. Public safety				
a. Police	4210	285,385	G62	F62
b. Ambulance	4215	47,263	G32	F32
c. Fire	4220	85,847	G24	F24
d. Building inspection	4240	4,313	G86	F86
e. Emergency management	4290	10,657	G89	F89
f. Other public safety (including communications)	4299		G89	F89
g. TOTAL ----->		\$ 443,455		
3. Airport/Aviation center				
a. Administration	4301			
b. Airport operations	4302			
c. Other	4309			
d. TOTAL ----->		E01	G01	F01

Remarks

Part I GENERAL FUND (Continued)					
B. EXPENDITURES - Modified Accrual					
(Continued)					
4. Highways and streets					
	Account No. (a)	Total expenditure (includes col.c&d)	Equipment and land purchases (c)	Construction	
a. Administration	4311	163,025	G44	F44	
b. Highways and streets	4312	157,053	G44	F44	
c. Bridges, railroad crossing	4313		G44	F44	
d. Street lighting	4316	3,232	G44	F44	
e. Toll highways	4316		G46	F45	
f. Other highway, streets, and bridges	4319		G44	F44	
g. TOTAL ----->		\$ 323,310			
b. Sanitation		E80	G80	F80	
a. Administration	4321		G81	F81	
b. Solid waste collection	4323	102,591	G81	F81	
c. Solid waste disposal	4324	107,678	G81	F81	
d. Solid waste clean-up	4325	4,979	G80	F80	
e. Sewage collection and disposal	4326		G80	F80	
f. Other sanitation	4329				
g. TOTAL ----->		\$ 215,248			
e. 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 B. GENERAL FUND (Continued)							
B. EXPENDITURES - Modified Accrual (Continued)							
	Account No. (e)	Total expenditure includes col c & d (b)	Equipment and land purchases (c)	Construction (d)			
8. Health							
a. Administration	4411						
b. Pest Control	4414						
c. Health agencies and hospitals	4415	10,495					
d. Other Health	4419						
e. TOTAL		E32 \$ 10,495	G32	F32			
10. Welfare							
a. Administration	4441		G79	F79			
b. Direct assistance	4442	6,767					
c. Intergovernmental welfare payments	4444	M79					
d. Vendor payments	4445	E75					
e. Other welfare	4449	E79	G79	F79			
f. TOTAL		\$ 6,767					
11. Culture and recreation							
a. Parks and recreation	4520	E61 26,998	G61	F61			
b. Library	4550	E52 151,657	G52	F52			
c. Patriotic purposes	4583	E61 25,190	G61	F61			
d. Other culture and recreation	4589	E61 1,224	G61	F61			
e. TOTAL		\$ 205,069					
12. Conservation							
a. Administration	4611						
b. Purchase of natural resources	4612						
c. Other conservation	4619	E59 996	G59	F59			
d. TOTAL		\$ 996					
13. Redevelopment and housing							
a. Administration	4631						
b. Redevelopment and housing	4632						
c. TOTAL		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)
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	80,000	\$	\$
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 ----->		\$ 103,200	\$	\$
16. Capital outlay (not reported above)				
a. Land and improvements	4901	\$	G89	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			
b. Transfers to capital projects funds	4913			
c. Transfers to proprietary funds	4914			
d. Transfers to capital reserve funds	4915	121,250		
e. Transfers to expendable trust funds	4916			
f. Transfers to non-expendable trust funds	4918			
f. TOTAL ----->		\$ 121,250		
Cumulative Expenditure Totals from pages 4-7.....>		2,300,659.00		

Remarks

Part I GENERAL FUND (Continued)

B. EXPENDITURES - Modified Accrual (Continued)

18. Payments to other governments

a. Taxes assessed for county

b. Taxes assessed for precincts/village districts

c. Local education taxes assessed

d. Taxes assessed for state

e. Payments to other governments

f. TOTAL →

19. TOTAL EXPENDITURES →

20. TOTAL FUND EQUITY (End of year)

(Should equal line B.2g, column c, on page 9 and line 13 on page 3, less line 19 above) →

21. TOTAL OF LINES 19 AND 20

(Should equal line 13 on page 3) →

Account No. (a)	Total expenditure includes col c & d (b)	Equipment and land purchases (c)	Construction (d)
4931	\$ 1,493,729.00	✓	
4932	502,608.00	✓	
4933	5,299,218.00	✓	
4934	1,163,304.00	✓	
4939			
	\$ 8,458,859		
	\$ 10,759,518		
	\$ 2,035,401		
	\$ 12,794,918		

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 No. (a)	Beginning of Year (b)	End of year (c)		
1. Current assets					
a. Cash and equivalents	1010	4,553,911.00	6,136,622		
b. Investments	1030	-	15,608		
c. Taxes receivable (From Section D, page 12)	1080	1,797,079.00	882,219		
d. Tax liens receivable (From Section D, page 12)	1110	100,343.00	144,151		
e. Accounts receivable	1150	1,943.00			
f. Due from other governments	1260	1,072.00			
g. Due from other funds	1310	43,420.00	62,343		
h. Other current assets	1400	-	1,107		
i. Tax decayed property (subject to resale)	1670	46,378.00	46,379		
j. TOTAL ASSETS (Should equal line B3) ----- >		6,544,147.00	\$ 7,288,429		
B. LIABILITIES AND FUND EQUITY					
1. Current liabilities					
a. Warrants and accounts payable	2020		72,141		
b. Compensated absences payable	2030				
c. Contracts payable	2050				
d. Due to other governments	2070	4,054,677.00	4,278,809		
e. Due to school districts	2075				
f. Due to other funds	2080	20,721.00	20,199		
g. Deferred revenue	2220	949,250.00	863,879		
h. Notes payable - Current	2230				
i. Bonds payable - Current	2250				
j. Other payables	2270				
k. TOTAL LIABILITIES ----- >		5,067,765.00	\$ 5,253,028		
2. Fund equity (Please detail on page 10)					
e. Assigned (formerly reserve for encumbrances)	2440				
b. Nonspendable (formerly reserve for tax decayed property)	2450	46,378.00	46,379		
c. Restricted (formerly reserve for appropriations voted for CRF/ETF)	2460	1,507.00	1,107		
d. Committed (formerly reserve for appropriations voted)	2460		348,700		
e. Assigned (formerly reserve for special purposes)	2490				
f. Unassigned (formerly unreserved fund balance)	2530	1,428,496.00	1,638,215		
g. TOTAL FUND EQUITY ----- >		1,476,382.00	\$ 2,035,401		
3. TOTAL LIABILITIES AND FUND EQUITY ----- > (Should equal line A1j)		6,544,147.00	\$ 7,288,429		

Part V **RECONCILIATIONS**

A. RECONCILIATION OF SCHOOL DISTRICT LIABILITY		Amount
1. School district liability at beginning of year (Account number 2075, column b, on page 9)	P'y.	-
2. ADD: School district assessment for current year		6,462,522
3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)		6,462,522
4. SUBTRACT: Payments made to school district		
5. School district liability at end of year (lines 3 less line 4) (Account number 2075, column c, on page 9)	TO B/S	< 6,462,522 >
B. RECONCILIATION OF TAX ANTICIPATION NOTES		
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) *	✓ 68,625	10,000	79,625
2. SUBTRACT: Abatements made (From tax collector's report)	11,595	17,041	-86,966
3. SUBTRACT: Discounts	(26,994)	14,572	26,167
4. SUBTRACT: Refunds (Cash abatements)	-	(71)	(26,465)
5. ESTIMATED ALLOWANCE FOR ABATEMENTS AT END OF YEAR **	9635	14,467	24,102
6. Excess of estimate (Add to revenue on page 1, line 1a)	(8,596)	(1,404)	(10,000)
	39,799	(20,443)	19,356
	24,635	16,966	-58,501

* 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. TAXABLES RECEIVABLE WORKSHEET	1080 taxes (a)	1110 lines (b)	TOTALS (c)
1. Uncollected, end of year	✓ 890,815	✓ 145,555	1,036,370
2. SUBTRACT: "Overlay" carried forward as Allowance for Abatements (from Worksheet C, line 5)	(8,596)	(1,404)	(10,000)
3. Receivable, end of year *	882,219	144,151	1,026,370

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

SUMMARY OF REVENUES FOR ALL OTHER FUNDS

REVENUE AND OTHER FINANCING SOURCES			
	(a)	(b)	(c)
	Capital Projects	Special Revenue	Enterprise
			Proprietary funds
	(a)	(b)	(c)
	(d)		(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	A90	A90	A90
(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	A81	A81	A81
(h) Parks and recreation	A60	A60	A60
(i) Parking	A84	A84	A84
(j) Transit or bus system	A89	A89	A89
(k) Other - specify	A89	A89	A89
(l) Reclamation Trust	A89	A89	A89
(2)	A89	A89	A89
(3)	A89	A89	A89
7. Revenue from miscellaneous sources	U20	U20	U20
(a) Interest on investments	U99	U99	U99
(b) Other miscellaneous sources	U99	U99	U99
8. Interfund operating transfers in	U99	U99	U99
9. Other financial sources	U99	U99	U99
10. TOTAL REVENUE AND OTHER SOURCES	\$ 122,671	\$ 122,671	\$ 122,671

PART VIII SUMMARY OF EXPENDITURES FOR ALL OTHER FUNDS			
EXPENDITURES (BY FUNCTIONS)	F89	E89	F89
1. General government	\$	\$	\$
2. Public safety	F62	E62	F62
(a) Police		E32 <td>F32</td>	F32
(b) Ambulance		E24 <td>F24</td>	F24
(c) Fire		E01 <td>F01</td>	F01
3. Airport/aviation center		E44 <td>F44</td>	F44
4. Highway and roads		F45 <td>F45</td>	F45
5. Toll highways		F81 <td>F81</td>	F81
6. Sanitation		F91 <td>F91</td>	F91
7. Water distribution and treatment		E80 <td>F80</td>	F80
8. Sewerage		E92 <td>F92</td>	F92
9. Electric		E32 <td>F32</td>	F32
10. Health		E79 <td>F79</td>	F79
11. Welfare		E81 <td>F81</td>	F81
12. Culture and recreation		E80 <td>F80</td>	F80
13. Parking		E94 <td>F94</td>	F94
14. Transit or bus system		E59 <td>F59</td>	F59
15. Conservation		E50 <td>F50</td>	F50
16. Redevelopment and housing		E89 <td>F89</td>	F89
17. Economic development		E23 <td>F23</td>	F23
18. Debt service		F89 <td>F89</td>	F89
19. Capital outlay - other		F89 <td>F89</td>	F89
20. Interfund operating transfers out			
21. TOTAL EXPENDITURES		150,003	\$
Remarks			

BALANCE SHEET FOR SUMMARY OF ALL OTHER FUNDS									
Part IX									
A ASSETS									
1. Current assets									
Account No.	(a)	Capital Projects	(b)	Special Revenue	(c)	Enterprise	(d)	Internal service	(e)
(a) Cash and equivalents	1010			\$ 27,130					
(b) Investments	1030			194,594					
(c) Accounts receivable	1150			-					
(d) Due from other governments	1250								
(e) Due from other funds	1310			53,881					
(f) Other - Specify --R									
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 --R									
3. TOTAL ASSETS									
				\$ 278,705					
Remarks									

Part VIII BALANCE SHEET FOR SUMMARY OF ALL OTHER FUNDS (Continued)							
B. LIABILITIES AND FUND EQUITY		Account No.	Capital projects	Special revenue	Enterprise	Proprietary funds	Internal service
		(a)	(b)	(c)	(d)	(e)	(e)
(a) Warrants and accounts payable		2020	\$	\$	4,226	\$	\$
(b) Compensated absences payable		2030					
(c) Contracts payable		2050					
(d) Due to other governments		2070					
(e) Due to other funds		2080			27,883		
(f) Deferred revenue		2220					
(g) Notes and bonds payable							
(h) Other - Specify ->							
(i) TOTAL LIABILITIES					\$	\$	32,089
2. Fund Equity/Capital							
(a) Assigned (formerly reserve for encumbrances)		2440					
(b) Assigned (formerly reserve for special purposes)		2490					
(c) Assigned (formerly unreserved fund balance-deficit)		2530			243,616		
(d) Municipal contributed capital		2610					
(e) Other contributed capital		2620					
(f) Retained earnings		2790					
(g) TOTAL FUND EQUITY					\$	\$	243,616
3. TOTAL LIABILITIES AND FUND EQUITY					\$	\$	275,705

PART 2 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	4831	M89
All other - Towns	4198	M89
Payments made to State for:		
Highways	4319	L44
All other purposes	4198	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	18T	24T	34T	44T
All other debt	18U	28U	38U	48U
Interest on water debt	19I			840,000

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	200
	811,251

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.	W81
Remarks	7,058,173

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: 10/30/11

Signatures of a majority of the governing body:

Constance R. Jones
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

Email address

spratt@plodok.com

Regular Office Hours

8:00 am to 4:30 pm

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