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FORM F-65(MS-5) JUN 29 2011

NH DEPT OF REVENUE ADM
MUNICIPAL SERVICES

30 3 008 013 3395
GREENLAND TOWN
CHR BD OF SELECTMEN
P. O. BOX 100
GREENLAND, NH 03840

STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION



ANNUAL CITY/TOWN
FINANCIAL REPORT

PLEASE
RETURN
COMPLETED
FORM TO

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

Part I GENERAL FUND -

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

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

\$ 6841239

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)

	Account No. (a)	Amount (b)
	T01	
	\$	9,089,007
	4933	
	T01	87,626
	3120	
	T01	
	3121	
	3180	
	T01	391
	3185	
	U99	
	3186	
	T01	
	3189	
	T01	23,429
	3190	
	T99	
	3187	
	\$	9,200,453
Enter Only Dependent Schools in This Space		
	\$	
	T28	11,671
	T01	713,506
	T29	43,800
	3230	
	3210	
	T28	
	3220	
	T01	
	T29	
	3230	

3. Revenue from licenses, permits, and fees

a. Business licenses and permits

b. Motor vehicle permit fees

c. Building permits

Part I GENERAL FUND (Continued)

A. REVENUES - Modified Accrual (Continued)	Account No. (a)	Amount (b)
3. Revenue from licenses, permits and fees (Continued)		
d. Other licenses, permits, and fees	T29	5,978
e. TOTAL ----->	\$	774,955
4. Revenue from the federal government		
a. Housing and urban renewal (HUD)	B50	
b. Environmental protection	\$	
c. Other federal grants and reimbursements - Specify	B89	
FEMA - Disaster grants	B89	67,596
d. TOTAL ----->	\$	67,596
5. Revenue from the State of New Hampshire		
a. Shared revenue block grant	C30	
b. Meals and rooms distribution	\$	
c. Highway block grant	C30	152,606
d. Water pollution grants	C46	70,969
e. Housing and community development	C89	
f. State and federal forest land reimbursement	C50	
g. Flood control reimbursement	C89	
h. Other state grants and reimbursements - Specify SEE PAGE 8	C89	30,672
i. TOTAL ----->	\$	254,247
6. Revenue from other governments	D89	
Intergovernmental revenue - Other		
7. Revenue from charges for services (Exclude interfund transfers)	\$	
a. Income from departments	A89	28,841
b. Water supply system charges	\$	
c. Sewer user charges	A91	
d. Garbage-refuse charges	A80	
e. Electric user charges	A81	
f. Airport fees	A92	
g. Parking	A01	
h. Transit or bus system	A60	
i. Parks and Recreation	A94	
j. Cemeteries	A61	
k. Toll Highways	A03	
l. Other charges	A45	
m. TOTAL ----->	A89	19,136
n. TOTAL ----->	\$	47,977

Part I GENERAL FUND (Continued)

A. REVENUES - Modified Accrual (Continued)

8. Revenue from miscellaneous sources

Account No.	Amount
(a)	(b)
3500	U01
	\$
3501	U11
	350
3502	U20
	14,171
3503	U40
3504	U30
3506	U99
	93
3508	U50
	3,435
3509	U99
	15,546

i. TOTAL ----- > \$ **33,595**

9. Interfund operating transfers in

3912	\$	3,000
3913		
3914		
3915		15,085
3916		1,991
3917		

g. TOTAL ----- > \$ **20,076**

10. Other financial sources

3934	\$	
3935		
3939		

d. TOTAL ----- > \$ **-**

11. TOTAL REVENUES FROM ALL SOURCES ----- >

\$ **10,398,899**

12. TOTAL FUND EQUITY (Beginning of year) ----- >

\$ **908,404**

13. TOTAL OF LINES 11 AND 12 ----- >

\$ **11,307,303**

Remarks

Part I GENERAL FUND (Continued)

B. EXPENDITURES - Modified Accrual

1. General government

	Account No. (a)	Total expenditure (includes col.c&d)	Equipment and land purchases (c)	Construction (d)
a. Executive	4130	E29 167,620	G29	F29
b. Election and registration	4140	E89 51,314	G89	F89
c. Financial administration	4150	E23 93,223	G23	F23
d. Revaluation of property	4152	E23 -	G23	F23
e. Legal expense	4153	E25 11,060	G25	F25
f. Personnel administration	4155	E29 292,972	G29	F29
g. Planning and zoning	4191	E29 16,035	G29	F29
h. General government building	4194	E31 58,973	G31 4,000	F31
i. Cemeteries	4195	E03 2,718	G03	F03
j. Insurance not otherwise allocated	4196	E89 48,252	G89	F89
k. Advertising and regional association	4197	E89 6,133	G89	F89
l. Other general government	4199	E89 4,283	G89	F89

m. TOTAL ----- >

		\$ 752,583	\$ 4,000	\$ -
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2. Public safety

a. Police	4210	E62 567,213	G62	F62
b. Ambulance	4215	E32 12,971	G32	F32
c. Fire	4220	E24 172,930	G24	F24
d. Building inspection	4240	E66 50,029	G66	F66
e. Emergency management	4290	E89 38,420	G89	F89
f. Other public safety (including communications)	4299	E89	G89	F89

g. TOTAL ----- >

		\$ 841,563	\$ -	\$ -
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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) E44	Equipment and land purchases (c) G44	Construction (d) F44
a. Administration	4311	63,762		
b. Highways and streets	4312	448,747	15,800	
c. Bridges, railroad crossing	4313			
d. Street lighting	4316	15,686		
e. Toll highways	4316			
f. Other highway, streets, and bridges	4319			

g. TOTAL -----> \$ 528,195 \$ 15,800 \$ -

5. Sanitation

a. Administration	4321			
b. Solid waste collection	4323	87,004	17,606	
c. Solid waste disposal	4324	101,751		
d. Solid waste clean-up	4325			
e. Sewage collection and disposal	4326			
f. Other sanitation	4329			

g. TOTAL -----> \$ 188,755 \$ 17,606 \$ -

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 \$ - \$ -

7. Electric

a. Administration	4351			
b. Generation	4352			
c. Purchase costs	4353			
d. Equipment maintenance	4354			
e. Other electric	4359			

f. TOTAL -----> \$ E92 \$ - \$ -

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	1,315		
b. Pest Control	4414	20,110		
c. Health agencies and hospitals	4415	22,693		
d. Other Health	4419			
e. TOTAL	E32	\$ 44,118	G32	F32
		\$	\$	\$
		\$	\$	\$
10. Welfare				
a. Administration	4441		G79	F79
b. Direct assistance	4442	18,674		
c. Intergovernmental welfare payments	4444			
d. Vendor payments	4445			
e. Other welfare	4449		G79	F79
f. TOTAL		\$ 18,674	\$	\$
		\$	\$	\$
11. Culture and recreation				
a. Parks and recreation	4520	11,812	G61	F61
b. Library	4550		G52	F52
c. Patriotic purposes	4583	473	G61	F61
d. Other culture and recreation	4589		G61	F61
e. TOTAL		\$ 12,285	\$	\$
		\$	\$	\$
12. Conservation				
a. Administration	4611	230		
b. Purchase of natural resources	4612			
c. Other conservation	4619			
d. TOTAL	E59	\$ 230	G59	F59
		\$	\$	\$
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	189		
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 ----->		\$		F89 \$
16. Capital outlay (not reported above)				
a. Land and improvements	4901	\$	\$	
b. Machinery, vehicles, and equipment	4902	\$	\$	
c. Buildings	4903	\$	\$	F89 \$
d. Improvements other than buildings	4909	\$	\$	F89 \$
e. TOTAL ----->		\$	\$	\$
17. Interfund operating transfers out				
a. Transfers to special revenue funds	4912	212,600		
b. Transfers to capital projects funds	4913			
c. Transfers to proprietary funds	4914			
d. Transfers to capital reserve funds	4915	240,000		
e. Transfers to expendable trust funds	4916	67,500		
f. Transfers to non-expendable trust funds	4918			
g. TOTAL ----->		\$ 520,100		
Cumulative Expenditure Totals from pages 4-7.....>		\$ 2,906,503	\$ 37,406	\$ -

Remarks

Part III GENERAL FUND BALANCE SHEET

				MODIFIED ACCRUAL	
A. ASSETS		Account No. (a)	Beginning of Year (b)	End of year (c)	
1. Current assets					
a. Cash and equivalents		1010	3,874,852	2,850,887	
b. Investments		1030	-	-	
c. Taxes receivable (From Section D, page 12)		1080	222,010	241,171	
d. Tax liens receivable (From Section D, page 12)		1110	40,322	77,227	
e. Accounts receivable		1150	3,375	1,261	
f. Due from other governments		1260	-	-	
g. Due from other funds		1310	-	92,785	
h. Other current assets		1400	199,863	223,174	
i. Tax dedeed property (subject to resale)		1670	-	-	
j. TOTAL ASSETS (Should equal line B3) ----->			4,340,422	3,486,505	
B. LIABILITIES AND FUND EQUITY					
1. Current liabilities					
a. Warrants and accounts payable		2020	58,414	103,507	
b. Compensated absences payable		2030			
c. Contracts payable		2050			
d. Due to other governments		2070			
e. Due to school districts		2075	3,135,832	2,421,239	
f. Due to other funds		2080		492	
g. Deferred revenue		2220			
h. Notes payable - Current		2230			
i. Bonds payable - Current		2250			
j. Other payables		2270	237,772	36,443	
k. TOTAL LIABILITIES ----->			3,432,018	2,561,681	
2. Fund equity (Please detail on page 10)					
a. Assigned (formerly reserve for encumbrances)		2440		24,999	
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			
f. Unassigned (formerly unreserved fund balance)		2530	908,404	899,825	
g. TOTAL FUND EQUITY ----->			908,404	924,824	
3. TOTAL LIABILITIES AND FUND EQUITY -----> (Should equal line A1f)					
			4,340,422	3,486,505	

Part VI RECONCILIATIONS

A. RECONCILIATION OF SCHOOL DISTRICT LIABILITY		Amount
1. School district liability at beginning of year (Account number 2075, column b, on page 9)		3,135,832 ✓
2. ADD: School district assessment for current year		6,841,239
3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)		9,977,071
4. SUBTRACT: Payments made to school district		< 7,555,832 >
5. School district liability at end of year (lines 3 less line 4) (Account number 2075, column c, on page 9)		2,421,239
B. RECONCILIATION OF TAX ANTICIPATION NOTES		Amount
1. Short-term (TANS) debt at beginning of year	61V	
2. ADD: New issues during current year	\$	
3. SUBTRACT: Issues retired during current year	<	>
4. Short-term (TANS) debt outstanding at end of year (Lines 1 + 2 - 3) (Be sure to include (TANS) in Account number 2230, column c, page 9)	64V	
	\$	

PLEASE REFER TO THE INSTRUCTIONS TO COMPLETE SECTIONS C AND D

C. ALLOWANCE FOR ABATEMENTS WORKSHEET	Current year (a)	Prior years (b)	TOTAL (c)
2. SUBTRACT: Abatements made (From tax collector's report)	✓ (16,909)	-	(16,909)
3. SUBTRACT: Discounts	-	-	-
4. SUBTRACT: Refunds (Cash abatements)	(23,764)	-	(23,764)
5. ESTIMATED ALLOWANCE FOR ABATEMENTS AT END OF YEAR **	-	-	-
6. Excess of estimate (Add to revenue on page 1, line 1a)	(18,320)	-	(18,320)

*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	✓	✓ 241,171	✓ 77,227	318,398
2. SUBTRACT: "Overlay" carried forward as Allowance for Abatements (from Worksheet C, line 5)		-	✓	-
3. Receivable, end of year *		✓ 241,171	✓ 77,227	318,398

* (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)	Enterprise (c)	Internal service (d)
T01	T01	T01	T01
\$	\$	\$	\$
1. Revenue from taxes	23,755	T29	
2. Revenue from licenses, permits, and fees	B89	B89	
3. Revenue directly from the federal government	C89	C89	
4. Revenue from the State of New Hampshire	D89	D89	
5. Revenue from other governments	A91	A91	
6. Revenue from charges for services	A80	A80	
(a) Water supply system charges	A81	A81	
(b) Sewer user charges	A92	A92	
(c) Garbage/refuse collection charges	A01	A01	
(d) Electric	A44	A44	
(e) Airport and aviation	A45	A45	
(f) Highway	A61	A61	
(g) Toll facilities	A60	A60	
(h) Parks and recreation	A94	A94	
(i) Parking	A89	A89	
(j) Transit or bus system	A89	A89	
(k) Other - Specify --L	A89	A89	
Charges - Ambulance Fund	45,496	A89	
Charges - Police Detail Fund	258,067	A89	
Charges - Library	1,598	A89	
7. Revenue from miscellaneous sources	U20	U20	
(a) Interest on investments	U99	U99	
(b) Other miscellaneous sources	U99	U99	
8. Interfund operating transfers in	U99	U99	
9. Other financial sources	U99	U99	
10. TOTAL REVENUE AND OTHER SOURCES	\$	957,925	

Part IX BALANCE SHEET FOR SUMMARY OF ALL OTHER FUNDS

Proprietary funds							
Account No.	Capital Projects	Special Revenue	Enterprise	Internal service			
(a)	(b)	(c)	(d)	(e)			
A. ASSETS							
1. Current assets							
(a) Cash and equivalents	1010	\$ 1,220,849					
(b) Investments	1030	200,000					
(c) Accounts receivable	1150	29,834					
(d) Due from other governments	1260						
(e) Due from other funds	1310	492					
(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 ←							
		1,451,175					
Remarks							

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

B. LIABILITIES AND FUND EQUITY		1. Liabilities	
Account No.	(a)	Capital projects	(b)
Proprietary funds	Enterprise	(d)	(e)
Internal service	(e)	Special revenue	(c)
(a) Warrants and accounts payable	2020	\$	\$ 3,289
(b) Compensated absences payable	2030		
(c) Contracts payable	2050		
(d) Due to other governments	2070		
(e) Due to other funds	2080		92,786
(f) Deferred revenue	2220		
(g) Notes and bonds payable			
(h) Other -- Specify -->			
(i) TOTAL LIABILITIES		\$	\$ 96,075
2. Fund Equity/Capital			
(a) Assigned (formerly reserve for encumbrances)	2440		
(b) Assigned (formerly reserve for special purposes)	2490		1,355,100
(c) Unassigned (formerly unreserved fund balance-deficit)	2530		
(d) Municipal contributed capital	2610		
(e) Other contributed capital	2620		
(f) Retained earnings	2790		
(g) TOTAL FUND EQUITY		\$	\$ 1,355,100
3. TOTAL LIABILITIES AND FUND EQUITY			
		\$	\$ 1,451,175

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	6,841,239
Sewers	M80	
All other - County	M89	634,737
All other - Towns	M89	
Payments made to State for:		
Highways	L44	
All other purposes	L89	

C. DEBT OUTSTANDING, ISSUED, AND RETIRED

Long-term debt purpose (a)	Bonds outstanding at the beginning of this fiscal year (b)	Bonds during this fiscal year		Outstanding at the end of this fiscal year (e)
		Issued (c)	Retired (d)	
Industrial revenue	19T	24T	34T	44T
All other debt	19U	29U	39U	49U
Interest on water debt	19I			

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.

920,459

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.	W61
Remarks	4,271,736

Total wages paid Z00

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
6/20/11

A. Vaughan Hoge

6/20/11

6/20/11

Scott B. Della

6/20/11

Paul J. Bruch

6/20/11

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete. (If prepared by a person other than the city/town officials, this declaration is based on all information of which the preparer has knowledge.)

Preparer (Please print or type)

Karen Snow, Melanson Heath & Company, PC

Regular Office Hours

Mon-Fri 8am-5pm

Signature

Karen Snow

Email address

ksnow@melansonheath.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