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Form F-65 (MS-5)  
(1/13/2011)

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



ANNUAL CITY/TOWN  
FINANCIAL REPORT

HALE'S LOCATION, NEW HAMPSHIRE  
CARROLL COUNTY  
COUNTY COMMISSIONERS  
PO BOX 152  
OSSIPPEE, NH 03864

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

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  
OR  
July 1, 2011 to June 30, 2011

A. REVENUES - Modified Accrual		Account No.	Amount
1. Revenue from taxes (Including state education) plus Section C, line 6, column (c), page 12)		(a)	(b)
a.	Property taxes (commitment less overlay assessed for School Districts	4933	\$ 210,562
b.	State and local taxes		
c.	Land use change taxes - General Fund	3120	-
d.	Land use changes taxes- Conservation Fund	3121	-
e.	Resident taxes	3180	-
f.	Timber taxes	3185	-
g.	Payments in lieu of taxes	3186	-
h.	Other taxes (Explain on separate schedule) -	3189	-
i.	Interest and penalties on delinquent taxes	3190	327
j.	Excavation Tax (@ \$.02 per cu. yd.)	3187	-
k.	TOTAL (Excluding line 1b)		\$ 210,889
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	-
b.	Motor vehicle permit fees	3220	26,296
c.	Building permits	3230	-

**Part I GENERAL FUND (Continued)**

**A. REVENUES - Modified Accrual (Continued)**

	Account No. (a)	Amount (b)
<b>3. Revenue from licenses, permits and fees (Continued)</b>		
d. Other licensing and permit taxes	3290	729
<b>e. TOTAL</b> $\longrightarrow$		\$ 26,296
<b>4. Revenue from the federal government</b>		
a. Housing and urban renewal (HUD)	3311	B50
b. Environmental protection	3312	B89
c. Other federal grants and reimbursements - <i>Specify</i> $\swarrow$		B89
<b>d. TOTAL</b> $\longrightarrow$	3319	\$ -
<b>5. Revenue from the State of New Hampshire</b>		
a. Shared revenue block grant	3351	C30
b. Meals and rooms distribution	3352	C30
c. Highway block grant	3353	C46
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 - <i>Specify</i> $\swarrow$	3359	C89
<b>i. TOTAL</b> $\longrightarrow$		\$ 6,214
<b>6. Revenue from other governments</b>		
Intergovernmental revenue - Other		
	3379	D89
<b>7. Revenue from charges for services</b> (Exclude inter-fund transfers)		\$ -
a. Income from departments	3401	A89
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
<b>k. TOTAL</b> $\longrightarrow$		\$ -

**Part I GENERAL FUND (Continued)****A. REVENUES - Modified Accrual (Continued)**

	Account No. (a)	Amount (b)
<b>8. Revenues from miscellaneous sources</b>		
a. Special assessments	3500	\$ -
b. Sale of municipal property	3501	011
c. Interest on investments	3502	020
d. Rents of property	3503	040
e. Fines and forfeits	3504	030
f. Insurance dividends and reimbursements	3506	099
g. Contributions and donations	3508	050
h. Other miscellaneous sources not otherwise classified	3509	099
<b>i. TOTAL</b>	<b>—————</b>	<b>17</b>
<b>9. Inter-fund operating transfers in</b>		
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	-
f. Transfers from conservation fund	3917	-
<b>g. TOTAL</b>	<b>—————</b>	<b>\$ -</b>
<b>10. Other financial sources</b>		
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	-
<b>d. TOTAL</b>	<b>—————</b>	<b>\$ -</b>
<b>11. TOTAL REVENUES FROM ALL SOURCES —→</b>		
<b>12. TOTAL FUND EQUITY (Beginning of year)</b>		
<i>(Should equal line B-2f, column b, page 9)</i> —→		
<b>13. TOTAL OF LINES 11 AND 12</b>		
<i>(Should equal line 21, page 8)</i> —→		
		\$ 484,301

Remarks

**Part I GENERAL FUND (Continued)**

**B. EXPENDITURES - Modified Accrual**

	Account	Total expenditure (includes col. c and d)	Equipment and land purchases	Construction
	No. (a)			
<b>1. General government</b>				
a. Executive	4130	E29 \$ -	G29 \$ -	F29 \$ -
b. Election and registration	4140	E89 4,110	G89 -	F89 -
c. Financial administration	4150	E23 13,149	G23 -	F23 -
d. Revaluation of property	4152	E23 5,147	G23 -	F23 -
e. Legal expense	4153	E25 165	G25 -	F25 -
f. Personnel administration	4155	E29 -	G29 -	F29 -
g. Planning and zoning	4191	E29 -	G29 -	F29 -
h. General government building	4194	E31 1,518	G31 -	F31 -
i. Cemeteries	4195	E03 -	G03 -	F03 -
j. Insurance not otherwise allocated	4196	E03 -	G89 -	F89 -
k. Advertising and regional association	4197	E89 20	G89 -	F89 -
l. Other general government	4199	E89 3,622	G89 -	F89 -
<b>m. TOTAL</b>		<b>\$ 27,731</b>	<b>\$ -</b>	<b>\$ -</b>
<b>2. Public safety</b>				
a. Police	4210	E62 \$ -	G62 \$ -	F62 \$ -
b. Ambulance	4215	E32 37,000	G32 -	F32 -
c. Fire	4220	E24 54,178	G24 -	F24 -
d. Building inspection	4240	E66 -	G66 -	F66 -
e. Emergency management	4290	E89 -	G89 -	F89 -
f. Other public safety (including communications)	4299	E89 -	G89 -	F89 -
<b>g. TOTAL</b>		<b>\$ 91,178</b>	<b>\$ -</b>	<b>\$ -</b>
<b>3. Airport/Aviation Center</b>				
a. Administration	4301	\$ -	\$ -	\$ -
b. Airport Operations	4302	-	-	-
c. Other	4309	-	-	-
<b>d. TOTAL</b>		<b>-</b>	<b>\$ -</b>	<b>\$ -</b>

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
<b>4. Highways and streets</b>				
a. Administration	4311	E44 \$ -	G44 \$ -	F44 \$ -
b. Highways and streets	4312	E44 -	G44 -	F44 -
c. Bridges, railroad crossing	4313	E44 -	G44 -	F44 -
d. Street lighting	4316	E44 -	G44 -	F44 -
e. Toll highways	4316	E45 -	G45 -	F45 -
f. Other highway, streets, and bridges	4319	E44 -	G44 -	F44 -
<b>g. TOTAL</b>		\$ -	\$ -	\$ -
<b>5. Sanitation</b>				
a. Administration	4321	E80 \$ -	G80 \$ -	F80 \$ -
b. Solid waste collection	4323	E81 -	G81 -	F81 -
c. Solid waste disposal	4324	E81 -	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 -
<b>g. TOTAL</b>		\$ -	\$ -	\$ -
<b>6. Water distribution and treatment</b>				
a. Administration	4331	\$ -	\$ -	\$ -
b. Water services	4332	-	-	-
c. Water treatment	4335	-	-	-
d. Water conservation	4338	-	-	-
e. Other water	4339	-	-	-
<b>f. TOTAL</b>		\$ -	\$ -	\$ -
<b>7. Electric</b>				
a. Administration	4351	\$ -	\$ -	\$ -
b. Generation	4352	-	-	-
c. Purchase costs	4353	-	-	-
d. Equipment maintenance	4354	-	-	-
e. Other electric	4359	-	-	-
<b>f. TOTAL</b>		\$ -	\$ -	\$ -

**Part I GENERAL FUND (Continued)**

B. EXPENDITURES - Modified Accrual (Continued)		Account	Total Expenditure (includes col. c and d)	Equipment and land purchases (c)	Construction (d)
		No. (a)			
<b>8. Health</b>					
a.	Administration	4411	\$ -	\$ -	\$ -
b.	Pest control	4414	-	-	-
c.	Health agencies and hospitals	4415	-	-	-
d.	Other health	4419	8	-	-
e.	<b>TOTAL</b>		\$ -	\$ -	\$ -
<b>9. TOTAL expenditures for education purposes</b>					
<i>(This entry should be used by the few municipalities which have dependent school districts only)</i>					
<b>10. Welfare</b>					
a.	Administration	4441	\$ -	\$ -	\$ -
b.	Direct assistance	4442	-	-	-
c.	Intergovernmental welfare payments	4444	-	-	-
d.	Vendor payments	4445	-	-	-
e.	Other welfare	4449	-	-	-
f.	<b>TOTAL</b>		\$ -	\$ -	\$ -
<b>11. Culture and recreation</b>					
a.	Parks and recreation	4520	\$ -	\$ -	\$ -
b.	Library	4550	-	-	-
c.	Patriotic purposes	4583	-	-	-
d.	Other culture and recreation	4589	-	-	-
e.	<b>TOTAL</b>		\$ -	\$ -	\$ -
<b>12. Conservation</b>					
a.	Administration	4611	\$ -	\$ -	\$ -
b.	Purchase of natural resources	4612	-	-	-
c.	Other conservation	4619	-	-	-
d.	<b>TOTAL</b>		\$ -	\$ -	\$ -
<b>13. Redevelopment and housing</b>					
a.	Administration	4631	\$ -	\$ -	\$ -
b.	Redevelopment and housing	4632	-	-	-
c.	<b>TOTAL</b>		\$ -	\$ -	\$ -

**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)
<b>14. Economic development</b>				
a. Administration	4651	\$ -	\$ -	\$ -
b. Economic development	4652	-	-	-
c. Other economic development	4659	-	-	-
d. TOTAL		\$ -	\$ -	\$ -
<b>15. Debt service</b>				
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		\$ -		
<b>16. Capital outlay (not reported above)</b>				
a. Land and improvements	4901	-	G89	F89
b. Machinery, vehicles, and equipment	4902	-	G89	
c. Buildings	4903	-		F89
d. Improvements other than buildings	4909	-		F89
e. TOTAL		\$ -	\$ -	\$ -
<b>17. Inter-fund operating transfers out</b>				
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	-		
e. Transfers to expendable trust funds	4916	-		
f. Transfers to nonexpendable trust funds	4918	-		
g. TOTAL		\$ -	\$ -	\$ -
<b>Cumulative Expenditure Totals from pages 4 - 7</b>		\$ 118,909	\$ -	\$ -

Remarks





**Part III GENERAL FUND BALANCE SHEET**

Modified Accrual

A. Assets		Account No.	Beginning of year	End of year
1. Current assets		(a)	(b)	(c)
a.	Cash and equivalents	1010	\$ 228,802	\$ 213,575
b.	Investments	1030	-	-
c.	Taxes receivable (From Section D, page 12)	1080	2,203	40,810
d.	Tax liens receivable (From Section D, page 12)	1110	-	-
e.	Accounts receivable	1150	-	-
f.	Due from other governments	1260	10,145	13,007
g.	Due from other funds	1310	-	-
h.	Other current assets	1400	-	-
i.	Tax decided property (subject to resale)	1670	-	-
<b>j. TOTAL ASSETS (Should equal line B3)</b>			<b>\$ 241,150</b>	<b>\$ 267,392</b>
<b>B. LIABILITIES AND FUND EQUITY</b>				
<b>1. Current liabilities</b>				
a.	Warrants and accounts payable	2020	\$ 1,229	\$ 1,340
b.	Compensated absences payable	2030	-	-
c.	Contracts payable	2050	-	-
d.	Due to other governments	2070	-	-
e.	Due to school districts	2075	-	-
f.	Due to other funds	2080	-	-
g.	Deferred revenue	2220	-	-
h.	Notes payable - Current	2230	-	-
i.	Bonds payable - Current	2250	-	-
j.	Other payables	2270	-	-
<b>k. TOTAL LIABILITIES</b>			<b>\$ 1,229</b>	<b>\$ 1,340</b>
<b>2. Fund equity (Please detail on page 10)</b>				
a.	Assigned (formerly reserve for encumbrances)	2440	-	-
b.	Committed (formerly reserve for continuing appropriation)	2450	-	-
c.	Restricted (formerly reserve from approp. voted CRF/ETH)	2460	-	-
d.	Committed (formerly reserve for special purposes)	2490	-	-
e.	Assigned (formerly reserve for special purposes)	2490	-	-
f.	Unassigned (formerly unreserved fund balance)	2530	239,921	266,052
<b>g. TOTAL FUND EQUITY</b>			<b>\$ 239,921</b>	<b>\$ 266,052</b>
<b>3. TOTAL LIABILITIES AND FUND EQUITY</b>			<b>\$ 241,150</b>	<b>\$ 267,392</b>



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)
									\$ -
									-
									-
									-
									-
									-
									-
									-
									-
									-
									-
									-
									-
									-
									-
									-
<b>TOTAL</b>						\$ -	\$ -	\$ -	\$ -
Remarks									

**Part III 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>	\$ -
2. ADD: School district assessment for current year	-
3. TOTAL LIABILITY WITHIN CURRENT YEAR <i>(Sum of lines 1 and 2)</i>	-
4. SUBTRACT: Payments made to school district	-
5. School district liability at end of year (line 3 less line 4) <i>(Account number 2075, column c, on page 9)</i>	\$ -

**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) *	\$ -	\$ -	\$ -
2. SUBTRACT: Abatements made (From tax collector's report)	-	-	-
3. SUBTRACT: Discounts	-	-	-
4. SUBTRACT: Refunds (Cash abatements)	-	-	-
5. ESTIMATED ALLOWANCE FOR ABATEMENTS AT END OF YEAR **	-	-	-
6. Excess of estimate (Add to revenue on page 1, line 1a)	\$ -	\$ -	\$ -

\* 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	\$ 40,810	-	\$ 40,810
2. SUBTRACT: "Overlay" carried forward as Allowance for Abatements <i>(from Worksheet C, line 5)</i>	-	-	-
3. Receivable, end of year *	\$ 40,810	-	\$ 40,810

\* *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				
(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 - <i>Specify</i>	A89	A89	A89	
(1)			-	
(2)	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 operating transfers in		-	-	
9. Other financial sources	U99	- U99	U99	
<b>10. TOTAL REVENUE AND OTHER SOURCES</b>				
	\$ -	\$ -	\$ -	\$ -

**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		E32 -	E32	
(c) Fire	F24	E24 -	E24	
3. Airport/Aviation Center	F01	E01 -	E01	
4. Highways 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	F50	E50	E50	
17. Economic development	F89	E89	E89	
18. Debt service		E23	E23	
19. Capital outlay - other	F89	F89 -	F89	
20. Interfund operating transfers out				
<b>21. TOTAL EXPENDITURES</b> →	\$ -	\$ -	\$ -	\$ -

Remarks

**Part IX BALANCE SHEET FOR SUMMARY OF ALL OTHER FUNDS**

	Account No. (a)	Capital projects (b)	Special revenue (c)	Proprietary funds	
				Enterprise (d)	Internal service (e)
<b>A. ASSETS</b>					
<b>1. Current assets</b>					
(a) Cash and equivalents	1010		-		
(b) Investments	1030				
(c) Accounts receivable	1150				
(d) Due from other governments	1260				
(e) Due from other funds	1310		-		
(f) Other - <i>Specify</i> ↗					
<b>2. Fixed assets</b>					
(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 - <i>Specify</i> ↗					
<b>3. TOTAL ASSETS</b> →		\$ -	\$ -	\$ -	\$ -

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

	Account No. (a)	Capital projects (b)	Special revenue (c)	Proprietary funds	
				Enterprise (d)	Internal service (e)
<b>B. LIABILITIES AND FUND EQUITY</b>					
<b>1. Liabilities</b>					
(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	-			
(f) Deferred revenue	2220				
(g) Notes and bonds payable					
(h) Other - Specify ↘					
<b>(i) TOTAL LIABILITIES →</b>		\$ -	\$ -	\$ -	\$ -
<b>2. Fund equity/Capital</b>					
(a) Assigned (formerly reserve for encumb.)	2440				
(b) Assigned (formerly reserve for special purp.)	2490		-		
(c) Unassigned (formerly unreserved fund balance)	2530	-			
(d) Municipal contributed capital	2610				
(e) Other contributed capital	2620				
(f) Retained earnings	2790				
<b>(g) TOTAL FUND EQUITY →</b>		\$ -	\$ -	\$ -	\$ -
<b>3. TOTAL LIABILITIES AND FUND EQUITY →</b>		\$ -	\$ -	\$ -	\$ -



**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	M89	-
All other - Towns	M89	-
Payments made to State for:		
Highways	L44	-
All other purposes	L89	-

**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 (c)
		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

\$ -

**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	Amount at end of fiscal year <i>Omit cents</i>
(a)	(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 \$ 213,575

Remarks

**PART X 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  
5/4/11

Signatures of a majority of the governing body:

*David Spencer*  
*Beverly Delaney*  
*Ashley Kenney*

Under penalty 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 city/town officials, this declaration is based on all information of which the preparer has knowledge).

Preparer (Please print or type) - Mason+Rich, PA Signature - SEE ATTACHED COMPILATION OPINION

Regular Office Hours E-mail address - jlyford@masonrich.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-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



MASON + RICH

RECEIVED

MAY 05 2011

**PROFESSIONAL ASSOCIATION**  
**Certified Public Accountants**

DEPARTMENT OF REVENUE ADMINISTRATION  
MUNICIPAL SERVICES

## ACCOUNTANT'S COMPILATION REPORT

March 11, 2011

N.H. Department of Revenue Administration  
Municipal Services Division  
Concord, New Hampshire 03302

We have compiled the balance sheet of the Hales Location (Carroll County Unincorporated Place) as of December 31, 2010 and the related attached reports for the year then ended included in the accompanying prescribed form (MS-5). We have not audited or reviewed the accompanying financial statements, and, accordingly, express no opinion or provide any assurance about whether the financial statements are in accordance with the form prescribed the New Hampshire Department of Revenue Administration, Municipal Services Division.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the requirements prescribed by the Department of Revenue Administration, Municipal Services Division and for designing, implementing and maintaining internal control relevant to preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements and Standards for Accounting and Review Services, issues by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting the financial information in the form of financial statements without undertaking to obtain or provide any assurance that there were no material modifications that should be made to the financial statements.

These financial statements are presented in accordance with the requirements of the New Hampshire Department of Revenue Administration, Municipal Services Division, which may differ from accounting principles generally accepted in the United States of America. This report is intended solely for the information and use of the New Hampshire Department of Revenue Administration, Municipal Services Division and is not intended and should not be used by anyone other than the specified party.

We are not independent with respect to Hales Location (Carroll County Unincorporated Place) because of the accounting services and adjustments we have provided in converting from the cash basis to the modified accrual basis of accounting.

Respectfully submitted,

*Mason + Rich, P.A.*

MASON + RICH PROFESSIONAL ASSOCIATION  
Certified Public Accountants

SIX

BICENTENNIAL

SQUARE

CONCORD NH

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