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NH DEPT OF REVENUE ADM MUNICIPAL SERVICES STATE OF NEW HAMPSHIRE

DEPARTMENT OF REVENUE ADMINISTRATION MUNICIPAL SERVICES DIVISION



ANNUAL CITY/TOWN FINANCIAL REPORT

> PO BOX 152 COUNTY COMMISSIONERS HALE'S LOCATION, NEW HAMPSHIRE CARROLL COUNTY

OSSIPEE, NH 03864

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

**Municipal Services Division** Department of Revenue Administration State of New Hampshire

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 July 1, 201 to June 30, 201 <u>Р</u>

A. REVENUES - Modified Accrual       Account         1. Revenue from taxes (Including state education)       No.       Amount         1. Revenue from taxes (Including state education)       (a)       (b)         2. A Property taxes (commitment less overlay plus Section C, line 6,column (c), page 12)       3110       Tol         3. A Property taxes (commitment less overlay plus Section C, line 6,column (c), page 12)       3120       Tol         b. State and local taxes       4933       3120       Tol         c. Land use change taxes - General Fund       3120       Tol       -         d. Land use changes taxes - Conservation Fund       3121       Tol       -         e. Resident taxes       5 Timber taxes       5 Timber taxes       3180       Tol       -         f. Timber taxes       6 Expandents in lieu of taxes       3185       Tol       -       -         g. Payments in lieu of taxes       3180       Tol       -       -         j. Excavation Tax (@ \$.02 per cu. yd.)       3180       Tol       -       -         j. Excavation Tax (@ \$.02 per cu. yd.)       3187       Tol       327       327         j. Excavation Tax (@ \$.02 per cu. yd.)       3180       Tol       328       -         s. Time taxes       3180       Tol <th>July 1, 201</th> <th>00 30110 50, 201</th> <th>00, 201</th>	July 1, 201	00 30110 50, 201	00, 201
A	A. REVENUES - Modified Accrual	Account	
Revenue from taxes (Including state education)       (a)         a. Property taxes (commitment less overlay plus Section C, line 6,column (c), page 12)       3110       To1       8         b. State and local taxes assessed for School Districts       - 4933       - 4932		No.	Amount
a. Property taxes (commitment less overlay  plus Section C, line 6,column (c), page 12)  b. State and local taxes  assessed for School Districts  c. Land use change taxes - General Fund  d. Land use changes taxes - General Fund  d. Land use changes taxes - Conservation Fund  e. Resident taxes  f. Timber taxes  g. Payments in lieu of taxes  h. Other taxes (Explain on separate schedule) - 3180  i. Interest and penalties on delinquent taxes  j. Excavation Tax (@ \$.02 per cu. yd.)  k. TOTAL revenues for education purposes  j. Excavation Tax (@ \$.02 per cu. yd.)  k. TOTAL revenues for education purposes  (This entry should be used by the few municipalities which have dependent school districts only)  Revenue from licenses, permits, and fees  a. Business licenses and permits  a. Business licenses and permits  c. Building permits  3110  To1  3120  To3  3180  To3  3180  To3  3180  To3  3187  To3  S  **  **  **  **  **  **  **  **  **	1. Revenue from taxes (Including state education)	(a)	(b)
plus Section C, line 6,column (c), page 12)   3110   To1     b. State and local taxes   assessed for School Districts   c. Land use change taxes - General Fund   3120   To1     d. Land use changes taxes - General Fund   3120   To1     e. Resident taxes   3180   To1     e. Resident taxes   3180   To1     e. Resident taxes   3180   To1     f. Timber taxes   Explain on separate schedule   - 3185   To1     h. Other taxes (Explain on separate schedule   - 3180   To1     i. Interest and penalties on delinquent taxes   3190   To1     j. Excavation Tax (@ \$.02 per cu. yd.)	<ul> <li>a. Property taxes (commitment less overlay</li> </ul>		
b. State and local taxes  assessed for School Districts  c. Land use change taxes - General Fund  d. Land use changes taxes - Conservation Fund  d. Land use changes taxes - Conservation Fund  d. Land use changes taxes - Conservation Fund  d. Land use changes taxes - General Fund  d. Land use change taxes - 4933  a. Revenues in lieu of taxes - 4933  Froi  a. Rusiness in lieu of taxes - 3120  Froi  TOTAL revenue from licenses, permits, and fees  a. Business licenses and permits  b. Motor vehicle permit fees  c. Building permits  3120  Froi  Total revenues for education purposes  \$ 210  Froi  Total revenues for education purposes  \$ 210  To	plus Section C, line 6,column (c), page 12)	3110	82
assessed for School Districts   - 4933     c. Land use change taxes - General Fund   3120   T01     d. Land use changes taxes - Conservation Fund   3121   T01     e. Resident taxes   3180   T01     f. Timber taxes   Explain on separate schedule) - 3185   T01     i. Interest and penalties on delinquent taxes   3189   T01     i. Interest and penalties on delinquent taxes   3189   T01     j. Excavation Tax (@ \$.02 per cu. yd.)   3187   T09     k. TOTAL (Excluding line lb)	b. State and local taxes		
c. Land use change taxes - General Fund       3120       T01         d. Land use changes taxes - Conservation Fund       3121       T01         e. Resident taxes       3180       T01         f. Timber taxes       3180       T01         g. Payments in lieu of taxes       3186       T01         h. Other taxes (Explain on separate schedule) -       3189       T01         i. Interest and penalties on delinquent taxes       3190       T01         j. Excavation Tax (@ \$.02 per cu. yd.)       3187       T99         k. TOTAL (Excluding line 1b)       → → →       3187       T99         TOTAL revenues for education purposes       3187       T99       \$ 210         This entry should be used by the few municipallities       \$ 210         which have dependent school districts only)       \$ 210         Revenue from licenses, permits, and fees       3210       T99         a. Business licenses and permits       3220       T01         b. Motor vehicle permit fees       3220       T01         c. Building permits       26	assessed for School Districts -	4933	
d. Land use changes taxes- Conservation Fund       3121       Toi         e. Resident taxes       3180       Toi         f. Timber taxes       3180       Toi         g. Payments in lieu of taxes       3185       Toi         h. Other taxes (Explain on separate schedule) -       3189       Toi         i. Interest and penalties on delinquent taxes       3190       Toi         j. Excavation Tax (@ \$.02 per cu. yd.)       3187       Toi         k. TOTAL (Excluding line 1b)       → →       3187       Toi         TOTAL revenues for education purposes       3187       Toi       S 210         (This entry should be used by the few municipalities       \$ 210       S 210         which have dependent school districts only)       \$ 3210       Toi       \$ 25         B. Motor vehicle permit fees       3220       Toi       26         c. Building permits       3230       Toi       26	c. Land use change taxes - General Fund	3120	
e. Resident taxes       3180       T01         f. Timber taxes       3185       T01         g. Payments in lieu of taxes       3186       U99         h. Other taxes (Explain on separate schedule) -       3189       T01         i. Interest and penalties on delinquent taxes       3190       T01         j. Excavation Tax (@ \$.02 per cu. yd.)       3187       T99         k. TOTAL (Excluding line 1b)       →       3187       T99         TOTAL revenues for education purposes       5       210         (This entry should be used by the few municipalities       \$       \$         which have dependent school districts only)       \$       \$         Revenue from licenses, permits, and fees       3210       T99         a. Business licenses and permit fees       3220       T01         b. Motor vehicle permit fees       3220       T01         c. Building permits       3230       T09	d. Land use changes taxes- Conservation Fund	3121	Т01
g. Payments in lieu of taxes       3185       ™         h. Other taxes (Explain on separate schedule) -       3186       ™         i. Interest and penalties on delinquent taxes       3189       ™         j. Excavation Tax (@ \$.02 per cu. yd.)       3187       ™         k. TOTAL (Excluding line 1b)       3187       ™         TOTAL revenues for education purposes       3187       ™         (This entry should be used by the few municipalities       \$       \$         which have dependent school districts only)       \$       \$         Revenue from licenses, permits, and fees       3210       ™         a. Business licenses and permits       3220       ™         b. Motor vehicle permit fees       3220       ™         c. Building permits       3230       ™	e. Resident taxes	3180	T01
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)	f. Timber taxes	3185	T01
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 lb)		3186	
i. Interest and penalties on delinquent taxes  j. Excavation Tax (@ \$.02 per cu. yd.)  k. TOTAL (Excluding line 1b)  TOTAL revenues for education purposes  (This entry should be used by the few municipalities  which have dependent school districts only)  Revenue from licenses, permits, and fees  a. Business licenses and permits  b. Motor vehicle permit fees  c. Building permits  3187  T99  \$ 210  \$ 210  T99  \$ 220  T01  220  T01  23230  T09  T01  240	Other taxes	3189	
j. Excavation Tax (@ \$.02 per cu. yd.)  k. TOTAL (Excluding line 1b)  TOTAL revenues for education purposes  (This entry should be used by the few municipalities which have dependent school districts only)  Revenue from licenses, permits, and fees a. Business licenses and permits b. Motor vehicle permit fees c. Building permits  3220  Total (250)  \$ 270  Total (250)  \$ 270  Total (250)  Total	<ol> <li>Interest and penalties on delinquent taxes</li> </ol>	3190	
k. TOTAL (Excluding line 1b) \$ 2   TOTAL revenues for education purposes   (This entry should be used by the few municipalities which have dependent school districts only)   Revenue from licenses, permits, and fees 3210   a. Business licenses and permits 3210   b. Motor vehicle permit fees 3220   c. Building permits 3230	j. Excavation Tax (@ \$.02 per cu. yd.)	3187	
TOTAL revenues for education purposes  (This entry should be used by the few municipalities which have dependent school districts only)  Revenue from licenses, permits, and fees a. Business licenses and permits b. Motor vehicle permit fees c. Building permits  3230  Tot  Tot  3230	1		
\$ 3210 T99 3220 T01 3230 T99			
3210 T99 3220 T01 3230 T99	(This entry should be used by the few municipalities		
3210 T99 3220 T01 3230 T99	which have dependent school districts only)		•
Business licenses and permits  Motor vehicle permit fees  Building permits  3210  To1  To2  To2  To3  To3  To3  To3  To3  To3	3. Revenue from licenses, permits, and fees		
Motor vehicle permit fees         3220         T01           Building permits         3230         T99	a. Business licenses and permits	3210	
Building permits 3230	b. Motor vehicle permit fees	3220	
		3230	

-	k. TOTAL.	i. Other charges	k. Toll highways	j. Cemeteries	i. Parks and Recreation	h. Transit or bus system	g. Parking	f. Airport fees	e. Electric user charges	d. Garbage-refuse charges	c. Sewer user charges	b. Water supply system charges	a. Income from departments	7. Revenue from charges for services	Intergovernmental revenue - Other	6. Revenue from other governments	i. TOTAL ————	n. Omer state grants and remousements - specify		f. State and federal forest land reimbursement	e. Housing and community development	d. Water pollution grants	c. Highway block grant	b. Meals and rooms distribution	<ul> <li>a. Shared revenue block grant</li> </ul>	5. Revenue from the State of New Hampshire	d. TOTAL	c. Ontel reacht grains and remonscriterits - specify			4. Revenue from the federal government	e. TOTAL ————	d. Other licensing and permit taxes	3. Revenue from licenses, permits and fees (Continued)	The same said Card Association (sees and Countingory)	A REVENITES - Modified Accumal (Continued)	
	,	3409						3406	3405	3404	3403	3402	3401		3379			3359	3357	3356	3355	3354	3353	3352	3351			3319	3312	3311			3290	(a)	No.	Accoun	
	÷	A89 -	A45	A03	A6l	A94	A60 -	A01	A92	A81	A80	A91	A89 -		D89 \$ -		\$ 6,214	•	C89	C89	C50	C39	C46	G30 6,214	C30 -		€43			B50 \$		\$ 26,296	129	(b)	Amount		

Remarks		13. TOTAL OF LINES 11 AND 12	(Should equal line B.2f, column b, page 9)	12. TOTAL FUND EQUITY (Beginning of year)	11. TOTAL REVENUES FROM ALL SOURCES		c. Other long-term financial sources 3	onds	general obligation bonds	a. Proceeds from long-term notes and	10. Other financial sources		f. Transfers from conservation fund 3	e. Transfers from trust and fiduciary funds	nd			fund	9. Inter-fund operating transfers in	i. TOTAL	Other miscellaneous sources not otherwise classified		nds and reimbursements				roperty	a. Special assessments	8. Revenues from miscellaneous sources	•	ntinued)	Part   GENERAL FUND (Continued)
							3939	3935	3934	,			3917	3916	3915	3914	3913	3912			3509 U99	3508 US0	3506 U99	3504 U30	3503 U40	3502 Uze	3501 UII	3500 UO1	(a)	No.	Account	
	\$ 484,301	- Principle Control of the Control o	\$ 239,921		\$ 244,380	٠	•	•	<b>€</b> 9			\$ -	•		•	•	•	٠ -		\$ 981	17	-	•	•	•	964	-	<del>69</del>	(b)	Amount		

Remarks	d. TOTAL ————	c. Other	b. Airport Operations	a. Administration	3. Airport/Aviation Center	g. TOTAL —————	f. Other public safety (including communications)	e. Emergency management	d. Building inspection	c. Fire	b. Ambulance	a. Police		Other general government	k. Advertising and regional association	j. Insurance not otherwise allocated	i. Cemeteries		g. Planning and zoning	f. Personnel administration	e. Legal expense	d. Revaluation of property	c. Financial administration	b. Election and registration	a. Executive	1. General government			B. EXPENDITURES - Modified Accrual	Part 1 GENERAL FUND (Continued)
		4309	4302	4301			4299	4290		4220	4215	4210		4199	4197	4196	4195	4194	4191	4155	4153	4152	4150	4140	4130	(a)		No.	Account	
	E01 \$ -	1		\$		\$ 91,178	E89	-		54,178	37,000	\$ -	\$ 27,731	3,622	E89 20	E03 -	E03 _	E31 1,518	E29 -	E29	E25 165	E23 5,147	E23 13,149	E89 4,110	E29 \$ -	(b)	(includes col. c and d)	expenditure	Total	
	G01 \$ -			\$		\$	G89 _	G89 _	G66	G24	G32	G62 <b>\$</b> -	<b>⇔</b>	G89	G89	G89 _	G03	G31	G29 _	G29 -	G25 -	G23	G23 -	G89 _	G29 <b>\$</b> -	(c)		land purchases	Equipment and	
	F01 \$	,	ı	\$		<del>69</del>	F89	F89 _	F66	F24 _	F32 -	F62 <b>\$</b> -	<i>S</i> >	F89 -	F89 _	F89	F03	F31	F29	F29 -	F25 -	F23	F23	F89	F29 <b>\$</b> -	(d)			Construction	

Solid waste collection         4323         E81         681           Solid waste disposal         4324         E81         681           Solid waste clean-up         4326         E80         681           Sewage collection and disposal         4326         E80         681           Other sanitation         4329         E80         680           TOTAL         4329         E80         680           Water distribution and treatment         4331         \$         -           Water reatment         4331         \$         -           Water recament         4332         -         -           Water conservation         4338         -         -           Other water         4339         -         -           TOTAL         4339         -         -           Purchase costs         4351         \$         -           Generation         4353         -         -           Other electric         4359         -         - <th></th> <th>Account No.  (a)  4311  4312  4313  4316  4319</th> <th>Total Expenditure cludes col. C and (b)</th> <th>Eq                                      </th>		Account No.  (a)  4311  4312  4313  4316  4319	Total Expenditure cludes col. C and (b)	Eq
Administration         4321         E80         \$         C80           Solid waste collection         4323         E81         2081           Solid waste cilean-up         4324         E81         2081           Solid waste cilean-up         4325         E81         2081           Sewage collection and disposal         4326         E80         2080           Other sanitation         4329         E80         2080           TOTAL         4329         E80         2080           Administration         4331         \$         2080           Water services         4331         \$         2080           Water treatment         4332         2080         2080           Water conservation         4338         2080         2080           Other water         4338         2080         2080           TOTAL         4339         2080         2080           Puchase costs         4351         \$         2091           Equipment maintenance         4359         2091         2091           Other electric         4359         2092         2092	g. TOTAL			\$
b. Solid waste collection         4323         E81         081 </td <td>a. Administration</td> <td>4321</td> <td><del>€</del></td> <td></td>	a. Administration	4321	<del>€</del>	
c. Solid waste disposal     4324     BSI     CSI       d. Solid waste clean-up     4325     BSI     CSI       e. Sewage collection and disposal     4326     BSI     CSI       f. Other sanitation     4329     BSO     GSO       g. TOTAL     4329     BSO     GSO       water distribution and treatment     4331     \$     -       a. Administration     4332     -     -       b. Water services     4335     -     -       c. Water treatment     4338     -     -       d. Water conservation     4339     -     -       e. Other water     4339     -     -       f. TOTAL     4351     \$     -       a. Administration     4351     \$     -       b. Generation     4351     \$     -       c. Purchase costs     4353     -     -       d. Equipment maintenance     4354     -     -       e. Other electric     4359     -     -       e. Other electric     4359     -     -		4323		G81
A. Solid waste clean-up   A325   E81   C81   C		4324		G81
e. Sewage collection and disposal         4326         E80         - C80           f. Other sanitation         4329         E80         - G80           g. TOTAL         4329         E80         - G80           water distribution and treatment         4331         \$		4325	E81	G81
F. Other sanitation       4329       E80       - G80         g. TOTAL       \$       \$       - G80         water distribution and treatment       4331       \$       - G80         a. Administration       4331       \$       - G80         b. Water services       4331       \$       - G80         c. Water treatment       4332       - G81       - G81         d. Water conservation       4338       - G91       - G91         Electric       4339       - G91       - G91         Electric       4351       \$       - G91         a. Administration       4351       \$       - G91         b. Generation       4351       \$       - G91         c. Purchase costs       4353       - G91       - G91         d. Equipment maintenance       4353       - G91       - G91         e. Other electric       4359       - G91       - G91		4326		G80
Water distribution and treatment	1.1	4329	E80 -	G80
Water distribution and treatment       4331       \$ -       4331       -       -         a. Administration       4332       -       -       -         b. Water services       4335       -       -       -         c. Water treatment       4335       -       -       -         d. Water conservation       4338       -       -       -         e. Other water       4339       -       -       -         Electric       4339       -       -       -         a. Administration       4351       \$       -       -         b. Generation       4351       \$       -       -         c. Purchase costs       4353       -       -         d. Equipment maintenance       4354       -       -         e. Other electric       4359       -       -         G. TOTAL       592       -       -				€9
a. Administration       4331       \$ -         b. Water services       4332       -         c. Water treatment       4335       -         d. Water conservation       4338       -         e. Other water       4339       -         f. TOTAL       4339       -         Electric       4339       -         a. Administration       4351       \$ -         b. Generation       4351       \$ -         c. Purchase costs       4353       -         d. Equipment maintenance       4354       -         e. Other electric       4359       -         e. Other electric       692				
b. Water services       4332       -         c. Water treatment       4335       -         d. Water conservation       4338       -         e. Other water       4339       -         f. TOTAL       4339       -         a. Administration       4351       \$       -         b. Generation       4351       \$       -         c. Purchase costs       4353       -       -         d. Equipment maintenance       4354       -       -         e. Other electric       4359       -       -         G92       -       -       -	i	4331		<del>\$</del> 9
c. Water treatment       4335       -         d. Water conservation       4338       -         e. Other water       4339       -         f. TOTAL       4339       -         Electric       5       -         a. Administration       4351       \$       -         b. Generation       4352       -       -         c. Purchase costs       4353       -       -         d. Equipment maintenance       4354       -       -         e. Other electric       4359       -       -         G92       -       -       -		4332	ı	
d. Water conservation       4338       -         e. Other water       4339       -         f. TOTAL       4339       -         Electric       5       E91       5       -         a. Administration       4351       \$       -         b. Generation       4352       -       -         c. Purchase costs       4353       -       -         d. Equipment maintenance       4354       -       -         e. Other electric       4359       -       -         G92       692       692       692		4335	•	
e. Other water       4339       -         f. TOTAL       4339       -         Electric       4351       \$       -         a. Administration       4351       \$       -         b. Generation       4352       -       -         c. Purchase costs       4353       -       -         d. Equipment maintenance       4354       -       -         e. Other electric       4359       -       -         G92       692       692       692		4338	-	
F. TOTAL       E91       \$       691         Electric       4351       \$       -         a. Administration       4351       \$       -         b. Generation       4352       -       -         c. Purchase costs       4353       -       -         d. Equipment maintenance       4354       -       -         e. Other electric       4359       -       -         E92       \$       -       -         G92       \$       -       -		4339		
Electric       4351       \$ -         a. Administration       4351       \$ -         b. Generation       4352       -         c. Purchase costs       4353       -         d. Equipment maintenance       4354       -         e. Other electric       4359       -         e. Other electric       692       692			\$	
Administration       4351       \$       -         Generation       4352       -         Purchase costs       4353       -         Equipment maintenance       4354       -         Other electric       4359       -         Equipment maintenance       4359       -         Other electric       692       692	Ele			
Generation       4352       -         Purchase costs       4353       -         Equipment maintenance       4354       -         Other electric       4359       -         Egg 2       692		4351		89
Purchase costs       4353       -         Equipment maintenance       4354       -         Other electric       4359       -         Egg gg		4352	_	
4354 - 4359 - E92 \$ G92	c. Purchase costs	4353	-	
4359 - E92 \$ G92	d. Equipment maintenance	4354	1	
TOTAI	e. Other electric	4359	•	
	f. TOTAL		<b>€</b> 9	G92 <b>\$</b>

c. TOTAL	- 1	b. Redevelopment and housing	a. Administration	d. TOTAL	c. Other conservation	b. Purchase of natural resources	a. Administration	12. Conservation	e. TOTAL	d. Other culture and recreation	c. Patriotic purposes	b. Library	a. Parks and recreation	11. Culture and recreation	f. TOTAL	e. Other welfare	d. Vendor payments	c. Intergovernmental welfare payments	b. Direct assistance	1	10. Welfare	school districts only)	municipalities which have dependent	9. TOTAL expenditures for education purposes	e. TOTAL	d. Other health	c. Health agencies and hospitals	b. Pest control	a. Administration	8. Health			B. EXPENDITURES - Modified Accrual (Continued)	Part I GENERAL FUND (Continued)
		4632	4631		4619	4612	4611			4589	4583	4550	4520			4449	4445	4444	4442	4441					<u>-</u>	4419	4415	4414	4411		(a)	ĮVO.	Account	
E50 \$ -		-	<b>⇔</b>	E59 <b>\$</b>	,		<b>€</b> 9		<del>69</del>	E61	EOI	ES2	E61 \$ _		es	E79 -	E75 _	M79	E67 -	E79 \$ -		<b>€</b> 5			E32 <b>\$</b> -	8			\$		<b>(b)</b>	(includes col. c and d)		
GSO S			<del>65</del>	G59 <b>\$</b> -			\$		<b>€</b>	<b>G</b>	G	G2 .	G61 <b>\$</b>		643	G79				G79 \$ -		€9			G32 \$ -	1			69		<u>(</u>	)	Equipment and	
F50 \$		,	<b>€</b> 5	F59 \$ -	•	1	<del>69</del>		÷	Fol			F61 \$ -		<b>⇔</b>	F79 _				F79 \$					F32 \$ -				\$		(d)		Construction	

Remarks	Cumulative Expenditure Totals from pages 4-7	g. TOTAL —————	f. Transfers to nonexpendable trust funds	e. Transfers to expendable trust funds	d. Transfers to capital reserve funds	c. Transfers to proprietary funds	b. Transfers to capital projects funds	a. Transfers to special revenue funds	17. Inter-fund operating transfers out	e. TOTAL	d. Improvements other than buildings	c. Buildings	b. Machinery, vehicles, and equipment	a. Land and improvements	16. Capital outlay (not reported above)	e. TOTAL ————	d. Other debt service charges	c. Interest on tax and revenue anticipation notes	b. Interest on long term bonds and notes	a. Principal long term bonds and notes	15. Debt service		c. Other economic development	b. Economic development	a. Administration	14. Economic development		B. EXPENDITURES - Modified Accrual (Continued)	Part   GENERAL FUND (Continued)
	ļ		4918	4916	4915	4914	4913	4912			4909	4903	4902	4901			4790	4723	4721	4711			4659	4652	4651	(a)	170	Account	
	\$ 118,909	-				-	1	<b>₩</b>		<del>69</del>		1	•			<del>\$</del>	E23	189	189	•		E89 \$ -	•	•	\$	(b)	(includes col. c and d)	Total	
	\$	\$		ļ						<del>69</del>			G89	G89								G89 \$			\$	(c)	latin putchases	Equipment and	
	- 	- 								5	F89	289	-	_ F89								- F89 \$	1		6/9	(d			
	ı	-																				,		•	ı	<u> </u>		Construction	

							(a)	number	A cocumt		PareTi	(S	21. T	lin	(S)	20. T	19. T	:••	<b>!</b> :	ື	d.	ļ.c	ļċ	<u>ب</u> م	18. <b>P</b> :			B. EXPE	Part I G
							(b)	Item	יווים מוצם ווש) טר חסצט וט פוטדושי חזי טצומוו וצקשיסוצט אווצוצ	This area may be used to provide the detail requested wherever "Explain" or "Specify" is found		(Should equal line 13 on page 3)	21. TOTAL OF LINES 19 AND 20	line 13 on page 3, less line 19 above)	(Should equal line B.2f, column c, on page 9 and	TOTAL FUND EQUITY (End of year)	TOTAL EXPENDITURES	TOTAL		Payments to other governments TI II TION REIMBURGE			Taxes assessed for precincts/village districts	Taxes assessed for county	Payments to other governments			EXPENDITURES - Modified Accrual (Continued)	Part I GENERAL FUND (Continued)
									Toylor 10.4	ver "Exn									,	4939	4934	4933	4932	4931	(a)		No.	Account	
				i					nam or opecity is i	lain" or "Specify" is f		\$ 484,301		\$ 266,052			\$ 218,249	\$ 99,340	100	25 730	•	1	1	\$ 73,601	(b)	(includes col. c and d)	Amount		
							(c)	Amount		ound							6 <b>/3</b>								(c)		land purchases	Equipment and	
								nt									\$						:		(d)			Construction	

\$ 267,392	\$ 241,150		(Should equal line Alj)
\$ 266,052	\$ 239,921		
		2530	f. Unassigned (formerly unreserved fund balance)
1	\	2490	e. Assigned (formerly reserve for special purposes)
	in the second se	2490	d. Committed (formerly reserve for special purposes)
	•	2460	c. Restricted (formerly reserve from approp. voted CRF/ETF
1	1	2450	b. Committed (formerly reserve for continuing appropriation
ı	1	2440	a. Assigned (formerly reserve for encumbrances)
			2. Fund equity (Please detail on page 10)
\$ 1,340	\$ 1,229		k. TOTAL LIABILITIES
	ı	2270	j. Other payables
	1	2250	Bonds payable - Current
	•	2230	h. Notes payable - Current
,	1	2220	g. Deferred revenue
•	•	2080	f. Due to other funds
	,	2075	e. Due to school districts
,		2070	d. Due to other governments
	-	2050	c. Contracts payable
,	į.	2030	b. Compensated absences payable
\$ 1,340	\$ 1,229	2020	a. Warrants and accounts payable
			1. Current liabilities
			B. LIABILITIES AND FUND EQUITY
\$ 267,392	\$ 241,150		j. TOTAL ASSETS (Should equal line B3)
•		1670	i. Tax deeded property (subject to resale)
1		1400	h. Other current assets
•	-	1310	g. Due from other funds
13,007	10,145	1260	f. Due from other governments
1	•	1150	e. Accounts receivable
	•	1110	d. Tax liens receivable (From Section D, page 12)
40,810 = MS6/	2,203	1080	, ,
1	-	1030	
\$ 213,575	\$ 228,802	1010	a. Cash and equivalents
(c)	(b)	(a)	1. Current assets
End of year		No.	
	Beginning of	Account	A. Assets
Accrual	Modified Accrual		
			Part III GENERAL FIIND RALANCE SHEET

Ī	Party DETAIL						
	This section may be used to provide the detail requested wherever "Explain" or "Specify" is found. If	"Explain" or "S	pecify" is four	id. I	fr		
	additional space is needed, please add extra pages using the following format. Please show the	ing format. Ple	ase show the				
	detail and the total for each.						1
Account							
number	Item				Am	Amount	
(a)	(b)		, E	丄		(c)	
				$oldsymbol{ol}}}}}}}}}}}}}}}}}}$			ŀ
				L			1
				<u> </u>			1
				<u>L.</u>			1
				<u> </u>			1
				L			1
							1
							i
	Please Detail Reserves from page 9 (Balance Sheet).						I
Account							
number	Item			_	Ar	Amount	
(a)	(0)			$\downarrow$		3	- 1
		į					1 1
				↓			1
				$\perp$			ı
							i
							1
							1
0000 0000 0000 0000 0000 0000 0000 0000 0000							- 1
Party	RETAIN GENERAL FUND						
(Debt as of	(Debt as of (enter date) for the ensuing five years)						
						3	1
		Year (a)	Principal		(c)	(d)	1
•		2011		┞		\$	1.
		2012		<u>_</u>			Ι.
		2013					1.
		2014					Ι.
STIRTOT	CERTOTAL (Compositions 1.5)	2015	6	·		^	. 1.
Remaining	. Remaining periods of debt			_			: I
TOTAL	AL		ક્ક		<b>↔</b>	S	
				ļ			1

Form F-65(MS-5) (1/13/2011) Page 10

ntinued)						,			, ,
TERM DEB	ВТ								
						Bonds o/s at			
,	Original	Purpose	Annual	Interest	Date of final	beginning of	Bonds issued	Bonds retired	Bonds o/s
0	Obligation		installment	rate	payment	year	this year	this year	end of ye
	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
				<u>.</u>					\$
	·	944							
						*			
		<u> </u>							
		122							
	. ·								
		- · · · · · · · · · · · · · · · · · · ·							
									-

Remarks

TOTAL

- | S

\$ 40,810	,	3,810	080 and 1110, colu	3. Receivable, end of year *  * (These amounts are entered on page 9, account numbers 1080 and 1110, column c)
		1		(from Worksheet C, line 5)
		$\overline{}$		2. SUBTRACT: "Overlay" carried forward as Allowance for Abatements
\$ 40,810	,	,810	s l	Uncollected, end of year
(c)	(b)	(a)		
	1110	1080		D. TAXES/LIENS RECEIVABLE WORKSHEET
	ļ			** The amount in column c will go into line 1 (b) for next year's worksheet.
				for column b (see your form from last year).
		nts	wance for Abateme	* Use overlay amount for column (a) and use last year's balance of line 5, Allowance for Abatements
÷	\$ -	,	S	6. Excess of estimate (Add to revenue on page 1, line 1a)
				5. ESTIMATED ALLOWANCE FOR ABATEMENTS AT END OF YEAR **
	-			4. SUBTRACT: Refunds (Cash abatements)
				3. SUBTRACT: Discounts
1				2. SUBTRACT: Abatements made (From tax collector's report)
i.	<del>65</del>	ı	<del>60</del>	Overlay/Allowance for Abatements (Beginning of year) *
(c)	(b)	(a)		WORKSHEET
TATOT	Prior years	Current year		C. ALLOWANCE FOR ABATEMENTS
		4ND D.	TE SECTIONS C	PLEASE REFER TO THE INSTRUCTIONS TO COMPLETE SECTIONS C AND D
	\$S			(Be sure to include (TANS) In Account number 2230, column c, page 9)
			, 04¥	4. Short-term (TANS) debt outstanding at end of year (Lines 1+2-3)
				пent year
ı				2. ADD: New issues during current year
	\$		A19	Short-term (TANS) debt at beginning of year
	Amount			B. RECONCILIATION OF TAX ANTICIPATION NOTES
	جم -			(Account number 2075, column c, on page 9
				5. School district liability at end of year (line 3 less line 4)
				4. SUBTRACT: Payments made to school district
	1			3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)
				2. ADD: School district assessment for current year
	\$-9 -			(Account number 2075, column b, on page 9)
				1. School district liability at beginning of year
	Amount			A. NECONCILIATION OF SCHOOL DISTRICT LIABILITY
				A BECONCILIATION OF SCHOOL DISTRICT LIABILITY

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			Propriet	tary funds
	Capital projects	Special revenue	Enterprise	Internal service
	(a)	(b)	(c)	(d)
VENUE AND OTHER FINANCING				
URCES				
1. Revenue from taxes	T01	тоі \$	- T01	
2. Revenue from licenses, permits, and fees	T29	T29	T29	Ţ
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	Ā44	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	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	

## Part VIII SUMMARY OF EXPENDITURES FOR ALL OTHER FUNDS **Proprietary Funds** Capital projects Special revenue Enterprise Internal service (a) (b) (c) (d) EXPENDITURES (BY FUNCTIONS) F89 E89 E89 1. General government \$ 2. Public safety E62 E62 (a) Police E32 E32 (b) Ambulance E24 E24 (c) Fire F01 E01 E01 3. Airport/Aviation Center F44 E44 E44 4. Highways and streets F45 E45 E45 5. Toll highways E81 E81 6. Sanitation F91 E91 7. Water distribution and treatment F80 E80 E80 8. Sewerage F92 E92 E92 9. Electric F32 E32 E32 10. Health F79 E79 E79 11. Welfare F61 E61 E61 12. Culture and recreation F60 E60 E60 13. Parking F94 E94 14. Transit or bus system F59 E59 E59 15. Conservation F50 E50 16. Redevelopment and housing E89 E89 17. Economic development E23 E23 18. Debt service

F89

\$

\$

F89

\$

F89

Remarks

19. Capital outlay - other

20. Interfund operating transfers out21. TOTAL EXPENDITURES

\$

				Propriet	ary funds
	Account	Capital projects	Special revenue	Enterprise	Internal service
	No.				
	(a)	(b)	(c)	(d)	(e)
SETS	1				
1. Current assets					
(a) Cash and equivalents	1010		-	III III III III III III III III III II	
(b) Investments	1030				
(c) Accounts receivable	1150				
(d) Due from other governments	1260				
(e) Due from other funds	1310		-		
2. Fixed assets					
	1610				
(a) Land and improvements	1620				
(b) Buildings	1640				
(c) Machinery, vehicles, and equipment (d) Construction in progress	1650				
(e) Improvements other than buildings	1660				1
(f) Other - Specify	1000				<u> </u>
(i) Onler speedy					
3. TOTAL ASSETS	1 1	\$ -	\$ - I	\$ -	s

Page 15

BEST HOUSE BASE BASE BASE BASE BASE BASE BASE BA		
Part X B	ALANCE SHEET FOR SUMMARY	OF ALL OTHER FUNDS (Continued)
		OF REE OTHER FUNDS (COMMING)

				Propriet	ary funds
	Account	Capital projects	Special revenue	Enterprise	Internal service
	No.				
	(a)	(b)	(c)	(d)	(e)
IABILITIES AND FUND EQUITY					
1. Liabilities					
(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					
(i) TOTAL LIABILITIES		\$ -	\$ -	<u> </u>	\$
2. Fund equity/Capital					
(a) Assigned (formerly reserve for encumb.)	2440				
(b) Assigned (formerly reserve for special purp.)	2490		_		
(c) Unassinged (formerly unreserved fund balance)	2530	-			
(d) Municipal contributed capital	2610				
(e) Other contributed capital	2620				
(f) Retained earnings	2790				
(g) TOTAL FUND EQUITY→		\$ -	\$ -	\$ -	\$
3. TOTAL LIABILITIES					
AND FUND EQUITY	1	\$ -	s -	\$ -	s

					Rollelles
\$ 213,575		endable trust i	it funds and nonex	All other funds except employee retirement funds and nonexpendable trust funds.	All other funds exce
Yes Yes	-	pending disburs	of bond issues held	Bond funds - Unexpended proceeds from sale of bond issues held pending disbursement	Bond funds - Unexper
(b)			(a)		
Omit cents					
Amount at end of fiscal year			Type of fund	۔	
				<b>3.</b>	non-security assets
y, and all	securities. Report all investments at market value. Exclude accounts receivable, value of real property, and all	counts receivabl	et value. Exclude ac	all investments at mark	securities. Report
nental	and investments in Federal Government, Federal agency, State and local government, and non-governmental	and local govern	ederal agency, State	Federal Government, Fi	and investments in
d on deposit	Report separately for each of the two types of funds listed below, the total amount of cash on hand and on deposit	w, the total amo	of funds listed belo	for each of the two type:	Report separately
	AR	FISCAL YI	LD AT END O	CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR	D. CASH AND IT
S		December 31.	it for the year ended	from the W3 form filed by your government for the year ended December 31	from the W3 form
	be taken	se amounts may	action projects. The	wages of city employees charged to construction projects. These amounts may be taken	wages of city empl
	laries and	nt, as well as sa	ed by your governm	employees of any utility owned and operated by your government, as well as salaries and	employees of any u
	paid to	ries and wages	etc. Include also sala	deductions for social security, retirement, etc. Include also salaries and wages paid to	deductions for soci
	<b>.</b>	f your city before	id to all employees o	Report here the total salaries and wages paid to all employees of your city before	Report here the tot
Total wages paid				ND WAGES	C. SALARIES AND WAGES
				-	Interest on water debt
,	490		290 - 390	1	All other debt
	- 44T	,	,		Industrial revenue
	(e)	(d)	(c)	(b)	(a)
		Retired	Issued	this fiscal year	purpose
ear	fiscal year			at the beginning of	Long-term debt
ne end of this	Outstanding at the end of this	this fiscal year	Bonds during this fiscal year	Bonds outstanding	
		D	), AND RETIRE	B. DEBT OUTSTANDING, ISSUED, AND RETIRED	B. DEBT OUTSI
1		4199			All other purposes
		4319			Highways
				ite for:	Payments made to State for:
		4199			All other - Towns
		4931 ME9			All other - County
		NI OC		ľ	Sewers
		Mg			Schools
		X.	.n	Payments made to other local governments for	Payments made to oth
(c)		(b)		(a)	
Amount		No.		Purpose	
		Account			
		t VIII.	expenditures in Par	s. Do not include these expenditures in Part VIII.	cost-sharing basis.
	nent or	on reimbursen	er local government	Report payments made to the State or other local governments on reimbursement or	Report payments
			ENDITURES	A. INTERGOVERNMENTAL EXPENDITURES	A. INTERGOVE
		KSHEET	RMATION WO	SUPPLEMENTAL INFORMATION WORKSHEET	Par X SUPPL

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Pare XI CERTIFICATION	
Under penalties of perjury, I declare that I have examined the information contained in this form	contained in this form Date Signed
Signatures of a majority of the governing body:	
Servicia Soleman	
Isha de mou	
0	
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	ontained 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).	ration 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	TIONS
When completed, one copy should be returned to the	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.	t, items A-D.
WHEN TO FILE: (RSA 21-J:34, V)	
* For cit	For cities/towns reporting on a calendar year basis, this
* For citi	* For cities/towns reporting on an optional fiscal year basis
(уеаг еп	(year ending June 30),
this rep	this report must be filed on or before
September 1.	lber 1.
WHERE TO FILE	Department of Revenue Administration
	State of New Hampshire
	Municipal Services Division
	1 O DOA TO?



## RECEIVED

MAY 0.5 2011

PROFESSIONAL ASSOCIATION

**Certified Public Accountants** 

DELL OL VEAGNOE YOUN MUNICIPAL SERVICES

## ACCOUNTANT'S COMPILATION REPORT

March 11, 2011

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

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

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

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

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

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

Respectfully submitted,

BICENTENNIAL

CONCORD NH

Certified Public Accountants

MASON + RICH PROFESSIONAL ASSOCIATION

T 603.224.2000

F 603.224.2613