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2011

FORM F-65(MS-5)

NOV 09 2011

## NH DEPT OF REV ADMIN MUNICIPAL SERVICES

STATE OF NEW HAMPSHIRE  
DEPARTMENT OF REVENUE ADMINISTRATION  
MUNICIPAL SERVICES DIVISION



### ANNUAL CITY/TOWN FINANCIAL REPORT

30 3 006 012 1 5522  
HILLSBOROUGH TOWN  
CHR BD OF SELECTMEN  
P O BOX 7  
HILLSBORO, NH 03244

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 - Specify  
January 1, 2010 to December 31, 2010  
OR  
July 1, 2010 to June 30, 2011

A. REVENUES - Modified Accrual		Account No.	Amount
1. Revenue from taxes (Including state education)		(a)	(b)
a. Property taxes (commitment less overlay Plus Section C, line 6, column (c), page 12)		3110	\$ 12,427,139
b. State and local taxes assessed for school districts	\$ <input checked="" type="checkbox"/> 6,910,037.00	4933	
c. Land use change taxes - General Fund		3120	3,825
d. Land use change taxes - Conservation Fund		3121	
e. Resident taxes		3180	
f. Timber taxes		3185	15,682
g. Payments in lieu of taxes		3186	689
h. Other taxes (Explain on separate schedule)		3189	
i. Interest and penalties on delinquent taxes		3190	208,988
j. Excavation Tax (@\$.02 per cu. yd.)		3187	950
k. TOTAL (Excluding line 1b)			\$ 12,657,273
<b>2. TOTAL revenues for education purposes</b> (This entry should only be used by the few municipalities which have dependent school districts)		Enter Only Dependent Schools in This Space	
		\$	
<b>3. Revenue from licenses, permits, and fees</b>			
a. Business licenses and permits		3210	1,470
b. Motor vehicle permit fees		3220	679,481
c. Building permits		3230	8,320

**Part I GENERAL FUND (Continued)**

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

	Account No. (a)	Amount (b)
<b>3. Revenue from licenses, permits and fees</b> (Continued)		
d. Other licenses, permits, and fees	3290	3,345
<b>e. TOTAL</b> ----->		\$ 692,616
<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 - Specify (FEMA; Homeland Security; COPPS, etc.)	3319	B89
<b>d. TOTAL</b> ----->		\$
<b>5. Revenue from the State of New Hampshire</b>		
a. Shared revenue block grant	3351	C30 \$
b. Meals and rooms distribution	3352	C30 261,224
c. Highway block grant	3353	C46 161,152
d. Water pollution grants	3354	C89
e. Housing and community development	3355	C50
f. State and federal forest land reimbursement	3356	C89 2,931
g. Flood control reimbursement	3357	C89 20,365
h. Other state grants and reimbursements - Specify Landfill Closure/Water Filtration	3359	C89 73,035
<b>i. TOTAL</b> ----->		\$ 518,707
<b>6. Revenue from other governments</b>		
Intergovernmental revenue - Other	3379	D89 \$
<b>7. Revenue from charges for services</b> (Exclude interfund transfers)		
a. Income from departments	3401	A89 \$ 575,714
b. Water supply system charges	3402	A91
c. Sewer user charges	3403	A80
d. Garbage-refuse charges	3404	A81
e. Electric user charges	3405	A82
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>m. TOTAL</b> ----->		\$ 575,714

**Part I GENERAL FUND (Continued)**

<b>A. REVENUES - Modified Accrual (Continued)</b>		<b>Account No.</b>	<b>Amount</b>
<b>8. Revenue from miscellaneous sources</b>		<b>(a)</b>	<b>(b)</b>
a. Special assessments	3500	U01 \$	
b. Sale of municipal property	3501	U11	9,100
c. Interest on investments	3502	U20	6,265
d. Rents of property	3503	U40	3,058
e. Fines and forfeits	3504	U30	
f. Insurance dividends and reimbursements	3506	U99	
g. Contributions and donations	3508	U50	
h. Other miscellaneous sources not otherwise classified	3509	U99	24,431
<b>i. TOTAL -----&gt;</b>		\$	<b>42,854</b>
<b>9. Interfund operating transfers in</b>			
a. Transfers from special revenue fund	3912	\$	
b. Transfers from capital projects fund	3913		3,933
c. Transfers from proprietary funds	3914		
d. Transfers from capital reserve fund	3915		120,000
e. Transfers from trust and fiduciary funds	3916		
f. Transfers from conservation duns	3917		
<b>g. TOTAL -----&gt;</b>		\$	<b>123,933</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 -----&gt;</b>		\$	
<b>11. TOTAL REVENUES FROM ALL SOURCES -----&gt;</b>		\$	<b>14,611,097</b>
<b>12. TOTAL FUND EQUITY (Beginning of year)</b> (Should equal line B.2g, column b, page 9) ----->		\$	<b>1,393,265</b> ✓
<b>13. TOTAL OF LINES 11 AND 12</b> (Should equal line 21, page 8) ----->		\$	<b>16,004,362</b> ✓

Remarks

**Part I GENERAL FUND (Continued)**

**B. EXPENDITURES - Modified Accrual**

	Account No. (a)	Total expenditure (includes col.c&d)	Equipment and land purchases (c)	Construction (d)
<b>1. General government</b>				
a. Executive	4130	E29 346,241	G29	F29
b. Election and registration	4140	E89 7,636	G89	F89
c. Financial administration	4150	E23 144,359	G23	F23
d. Revaluation of property	4152	E23 35,463	G23	F23
e. Legal expense	4153	E25 24,767	G25	F25
f. Personnel administration	4155	E29	G29	F29
g. Planning and zoning	4191	E29 14,178	G29	F29
h. General government building	4194	E31 175,251	G31	F31
i. Cemeteries	4195	E03 30,183	G03	F03
j. Insurance not otherwise allocated	4196	E89 144,489	G89	F89
k. Advertising and regional association	4197	E89	G89	F89
l. Other general government	4199	E89 6,975	G89	F89
<b>m. TOTAL ----- &gt;</b>		\$ 929,542		
<b>2. Public safety</b>				
a. Police	4210	E62 1,224,664	G62	F62
b. Ambulance	4215	E32	G32	F32
c. Fire	4220	E24 407,155	G24	F24
d. Building inspection	4240	E66 137,964	G66	F66
e. Emergency management	4290	E89 5,916	G89	F89
f. Other public safety (including communications)	4299	E89 487,148	G89	F89
<b>g. TOTAL ----- &gt;</b>		\$ 2,262,847		
<b>3. Airport/Aviation center</b>				
a. Administration	4301			
b. Airport operations	4302			
c. Other	4309			
<b>d. TOTAL ----- &gt;</b>		E01	G01	F01

Remarks

Part I **GENERAL FUND (Continued)**

<b>B. EXPENDITURES - Modified Accrual (Continued)</b>	Account No. (a)	Total expenditure (includes col.c&d)	Equipment and land purchases (c)	Construction (d)
<b>4. Highways and streets</b>				
a. Administration	4311	E44	G44	F44
b. Highways and streets	4312	E44 907,750	G44	F44
c. Bridges, railroad crossing	4313	E44 411	G44	F44
d. Street lighting	4316	E44 46,177	G44	F44
e. Toll highways	4316	E45	G45	F45
f. Other highway, streets, and bridges	4319	E44	G44	F44
<b>g. TOTAL</b> >		\$ 954,338		
<b>5. Sanitation</b>				
a. Administration	4321	E80	G80	F80
b. Solid waste collection	4323	E81	G81	F81
c. Solid waste disposal	4324	E81 498,957	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> >		\$ 498,957		
<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> >		E91	G91	F91
<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> >		E92	G92	F92

**Part I GENERAL FUND (Continued)**

<b>B. EXPENDITURES - Modified Accrual (Continued)</b>	Account No.	Total expenditure <i>includes col c &amp; d</i>	Equipment and land purchases	Construction
8. Health	(a)	(b)	(c)	(d)
a. Administration	4411			
b. Pest Control	4414	18,226		
c. Health agencies and hospitals	4415	4,000		
d. Other Health	4419			
e. TOTAL ----->		E32 \$ 22,226	G32	F32
<b>9. TOTAL expenditures for education purposes</b> <i>(This entry should only be used by the few municipalities which have dependent school districts)</i>				
10. Welfare		E79	G79	F79
a. Administration	4441	48,591		
b. Direct assistance	4442	100,711		
c. Intergovernmental welfare payments	4444			
d. Vendor payments	4445			
e. Other welfare	4449		G79	F79
f. TOTAL ----->		E79 \$ 149,302		
11. Culture and recreation		E61	G61	F61
a. Parks and recreation	4520	155,410		
b. Library	4550	1,536	G52	F52
c. Patriotic purposes	4583	8,284	G61	F61
d. Other culture and recreation	4589	2,197	G61	F61
e. TOTAL ----->		E61 \$ 167,427		
12. Conservation				
a. Administration	4611			
b. Purchase of natural resources	4612			
c. Other conservation	4619			
d. TOTAL ----->		E59	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.	Total expenditure <i>includes col c &amp; d</i>	Equipment and land purchases	Construction
	(a)	(b)	(c)	(d)
<b>14. Economic development</b>				
a. Administration	4651		\$	\$
b. Economic development	4652	9,580		
c. Other economic development	4659			
d. TOTAL ----->		\$ 9,580	\$	\$
<b>15. Debt service</b>				
a. Principal long term bonds and notes	4711	501,875		
b. Interest on long term bonds and notes	4721	96,341		
c. Interest on tax and revenue anticipation notes	4723	35,476		
d. Other debt service charges	4790			
e. TOTAL ----->		\$ 633,692		
<b>16. Capital outlay (not reported above)</b>				
a. Land and improvements	4901	\$	\$	
b. Machinery, vehicles, and equipment	4902	342,094		
c. Buildings	4903	128,196		
d. Improvements other than buildings	4909	149,773		
e. TOTAL ----->		\$ 620,063		
<b>17. Interfund operating transfers out</b>				
a. Transfers to special revenue funds	4912	229,833		
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 non-expendable trust funds	4918			
g. TOTAL ----->		\$ 229,833		
<b>Cumulative Expenditure Totals from pages 4-7.....&gt;</b>		6,477,807		

Remarks

<b>Part I GENERAL FUND (Continued)</b>				
<b>B. EXPENDITURES - Modified Accrual (Continued)</b>	<b>Account No.</b>	<b>Total expenditure <i>includes col c. &amp; d</i></b>	<b>Equipment and land purchases</b>	<b>Construction</b>
<b>18. Payments to other governments</b>	<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>
<b>a. Taxes assessed for county</b>	4931	\$ 576,985.00		
<b>b. Taxes assessed for precincts/village districts</b>	4932	192,290.00		
<b>c. Local education taxes assessed</b>	4933	5,701,501.00		
<b>d. Taxes assessed for state</b>	4934	1,208,538.00		
<b>e. Payments to other governments</b>	4939			
<b>f. TOTAL</b> ----->		\$ 7,679,312		
<b>19. TOTAL EXPENDITURES</b> ----->		\$ 14,157,119		
<b>20. TOTAL FUND EQUITY (End of year)</b> <i>(Should equal line B.2g, column c, on page 9 and line 13 on page 3, less line 19 above)</i> ----->		\$ ✓ 1,847,243		
<b>21. TOTAL OF LINES 19 AND 20</b> <i>(Should equal line 13 on page 3)</i> ----->		\$ ✓ 16,004,362		

<b>Part II</b>		
This area may be used to provide the detail requested wherever "Explain" or "Specify" is found.		
<b>Account number (a)</b>	<b>Item (b)</b>	<b>Amount (c)</b>



**Part III GENERAL FUND BALANCE SHEET**

**MODIFIED ACCRUAL**

<b>A. ASSETS</b>		Account No.	Beginning of Year	End of year
<b>1. Current assets</b>		(a)	(b)	(c)
a. Cash and equivalents		1010	4,426,887.00	2,471,153
b. Investments		1030	40,687.00	24,684
c. Taxes receivable (From Section D, page 12)		1080	1,237,777.00	4,436,418 ✓
d. Tax liens receivable (From Section D, page 12)		1110	785,080.00	926,076 ✓
e. Accounts receivable		1150	71,260.00	40,204
f. Due from other governments		1260	20,008.00	48,661
g. Due from other funds		1310	264,262.00	314,546
h. Other current assets		1400	136,018.00	248,736
i. Tax deeded property (subject to resale)		1670		
<b>j. TOTAL ASSETS (Should equal line B3) -----&gt;</b>			6,981,979.00	\$ 8,510,478
<b>B. LIABILITIES AND FUND EQUITY</b>				
<b>1. Current liabilities</b>				
a. Warrants and accounts payable		2020	14,584.00	541,668
b. Compensated absences payable		2030		
c. Contracts payable		2050		
d. Due to other governments		2070		138,943
e. Due to school districts		2075	3,288,521.00	3,370,389 ✓
f. Due to other funds		2080	22,320.00	41,017
g. Deferred revenue		2220	4,256.00	5,591
h. Notes payable - Current		2230	2,200,000.00	2,528,105
i. Bonds payable - Current		2250		
j. Other payables		2270	59,033.00	37,522
<b>k. TOTAL LIABILITIES -----&gt;</b>			5,588,714.00	\$ 6,663,235
<b>2. Fund equity (Please detail on page 10)</b>				
a. Assigned (formerly reserve for encumbrances)		2440		
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	130,155.00	
e. Assigned (formerly reserve for special purposes)		2490	1,803.00	242,785
f. Unassigned (formerly unreserved fund balance)		2530	1,261,307.00	1,604,458
<b>g. TOTAL FUND EQUITY -----&gt;</b>			✓ 1,393,265.00	✓ 1,847,243
<b>3. TOTAL LIABILITIES AND FUND EQUITY -----&gt;</b> (Should equal line A1j)			6,981,979.00	\$ 8,510,478

**Part IV** **DETAIL**

This section may be used to provide the detail requested wherever "Explain" or "Specify" is found. If additional space is needed, please add extra pages using the following format. Please show the detail and the total for each.

Account number (a)	Item (b)	Amount (c)
	2009 Audited Unreserved Fund Balance was restated as follows:	\$ 1,154,376
	To record interfund balance with capital project fund not previously recorded	\$ 106,931
	Unreserved fund balance, restated:	\$ 1,261,307

*Please Detail Reserves from page 9 (Balance Sheet)*

Account number (a)	Item (b)	Amount (c)

**Part V** **GENERAL FUND**

**A. PLEASE LIST THE ANNUAL REQUIREMENTS TO AMORTIZE ALL GENERAL OBLIGATION DEBT**  
(as of (enter date) \_\_\_\_\_ for the ensuing five years)

	Year (a)	Principal (b)	Interest (c)	Total (d)
1.	2011	\$ 755,917	\$ 201,224	\$ 957,141
2.	2012	770,504	179,691	\$ 950,195
3.	2013	614,896	150,863	\$ 765,759
4.	2014	494,469	128,345	\$ 622,814
5.	2015	353,071	110,957	\$ 464,028
6. SUBTOTAL (Sum of lines 1-5)		\$ 2,988,857	\$ 771,080	\$ 3,759,937
7. Remaining periods of debt		2,872,336	117,179	\$ 2,859,325
8. TOTAL		\$ 5,390,995	\$ 1,228,267	\$ 6,619,262

Part V **GENERAL FUND (Continued)**

**D. AMORTIZATION OF LONG-TERM DEBT.**

(a) Description	(b) Original obligation	(c) Purpose	(d) Annual installment	(e) Interest rate	(f) Date of final payment	(g) Bonds o/s at beginning of year	(h) Bonds issued this year	(i) Bonds retired this year	(j) Bonds o/s at end of year
Water	\$ 3,000,000	W	\$ 107,144	4.5	2024	\$ 1,607,128	\$	\$ 107,144	\$ 1,499,984
Police Station	1,169,980	G	75,000		2013	300,000		75,000	225,000
Sewer	1,180,000	S	VAR	VAR	2013	279,000		65,000	214,000
Sewer	435,000	S	VAR	VAR	2016	167,000		20,000	147,000
Fire Station	282,000	G	VAR	VAR	2024	208,000		15,000	193,000
Landfill Closure	1,411,600	G	VAR	VAR	2014	705,800		141,160	564,640
Water Mains	1,792,000	W	VAR	VAR	2024	1,288,000		90,000	1,198,000
Water Mains	1,200,000	W	VAR	VAR	2017	728,260		78,889	649,371
Sewer	750,000	S	150,000	VAR	2012	450,000		150,000	300,000
Library Renovations	400,000	G	VAR	3.3	2026		400,000		400,000
<b>TOTAL</b> ----->						\$ 5,733,188	\$ 400,000	\$ 742,193	\$ 5,390,995

Remarks

Part VI		RECONCILIATIONS		
<b>A. RECONCILIATION OF SCHOOL DISTRICT LIABILITY</b>		Amount		
1. School district liability at beginning of year (Account number 2075, column b, on page 9)	\$	3288521		3,215,189
2. ADD: School district assessment for current year		6,910,037	✓	
3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)		10,125,226		
4. SUBTRACT: Payments made to school district		< (6,754,837) >		
5. School district liability at end of year (lines 3 less line 4) (Account number 2075, column c, on page 9)		3,370,389	✓	
<b>B. RECONCILIATION OF TAX ANTICIPATION NOTES</b>		Amount		
1. Short-term (TANS) debt at beginning of year	61V \$	2,200,000		
2. ADD: New issues during current year		6,028,105		
3. SUBTRACT: Issues retired during current year		< (5,700,000) >		
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 \$	2,528,105		
PLEASE REFER TO THE INSTRUCTIONS TO COMPLETE SECTIONS C AND D				
<b>C. ALLOWANCE FOR ABATEMENTS WORKSHEET</b>		Current year (a)	Prior years (b)	TOTAL (c)
1. Overlay/Allowance for Abatements (Beginning of year) *		✓ 19,607	✓ 45,000	64,607
2. SUBTRACT: Abatements made (From tax collector's report)	CPA	? (134,940)	? (4,947)	(139,887)
3. SUBTRACT: Discounts		< >	< >	< >
4. SUBTRACT: Refunds (Cash abatements)		< >	< >	< >
5. ESTIMATED ALLOWANCE FOR ABATEMENTS AT END OF YEAR **		37,229	7,771	(45,000)
6. Excess of estimate (Add to revenue on page 1, line 1a)		(78,104)	47,824	(120,280)
*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.				
<b>D. TAXES/LIENS RECEIVABLE WORKSHEET</b>		1080 taxes (a)	1110 liens (b)	TOTALS (c)
1. Uncollected, end of year	CPA case	✓ 4,473,646	? 933,847	5,407,493
2. SUBTRACT: "Overlay" carried forward as Allowance for Abatements (from Worksheet C, line 5)		✓ (37,229)	✓ (7,771)	(45,000)
3. Receivable, end of year *		4,436,417	926,076	5,362,493
* (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	
	T01 \$	T29		Enterprise (c)	Internal service (d)
1. Revenue from taxes	T01 \$		T01 \$ 6,304	T01 \$	
2. Revenue from licenses, permits, and fees	T29		T29	T29	
3. Revenue directly from the federal government	B89	1,178,588	B89	B89	
4. Revenue from the State of New Hampshire	C88		C89 278,676	C89	
5. Revenue from other governments	D89		D89	D89	
6. Revenue from charges for services	A91		A91	A91	
(a) Water supply system charges	A80		A80	A80	
(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	A61		A61	A61	
(h) Parks and recreation	A60		A60	A60	
(i) Parking	A94		A94	A94	
(j) Transit or bus system	A89		A89	A89	
(k) OTHER - SPECIFY	A89		A89 1,248,656	A89	
(1) Water/Sewer/Special Details	A89		A89	A89	
(2)	A89		A89	A89	
(3)	U20		U20	U20	
7. Revenue from miscellaneous sources	U99	3,933	U99 63,910	U99	
(a) Interest on investments	U99		U99	U99	
(b) Other miscellaneous sources	U99	206,184	U99 525,809	U99	
8. Interfund operating transfers in	U99	400,000	U99	U99	
9. Other financial sources					
10. TOTAL REVENUE AND OTHER SOURCES	\$	1,788,705	\$ 2,123,355	\$	

**Part VIII SUMMARY OF EXPENDITURES FOR ALL OTHER FUNDS**

EXPENDITURES (BY FUNCTIONS)	Capital projects		Special revenue	Proprietary funds	
	(a)	(b)		Enterprise (c)	Internal service (d)
1. General government	F89	E89		E89	
2. Public Safety	F62	E62		E62	
(a) Police			7,576		
(b) Ambulance				E32	
(c) Fire	F24	E24		E24	
3. Airport/Aviation center	F01	E01		E01	
4. Highway and streets	F44	E44		E44	
5. Toll Highways	F45	F45		F45	
6. Sanitation	F81	F81		F81	
7. Water distribution and treatment	F91	F91	656,561	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	216,254	E61	
13. Parking	F60	E60		E60	
14. Transit or bus system	F94	E94		E94	
15. Conservation	F59	E59	6,979	E59	
16. Redevelopment and housing	F50	E50		E50	
17. Economic development	F89	E89		E89	
18. Debt service		E23	365,678	E23	
19. Capital outlay - other	F89	F89	207,832	F89	
20. Interfund operating transfers out			621,040		
21. TOTAL EXPENDITURES	\$	\$	2,081,920		

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	\$ 400,001	\$ 685,755		
(b) Investments	1030	606,821	1,872,343		
(c) Accounts receivable	1150		203,475		
(d) Due from other governments	1260	538,994	936		
(e) Due from other funds	1310	99,766	48,105		
(f) Other - Specify --L					
<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 - Specify --L					
<b>3. TOTAL ASSETS</b> →		\$ 1,845,502	\$ 2,790,614		
<b>Remarks</b>					

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

B. LIABILITIES AND FUND EQUITY	Account No. (a)	Capital projects (b)	Special revenue (c)	Proprietary funds	
				Enterprise (d)	Internal service (e)
1. Liabilities					
(a) Warrants and accounts payable	2020	\$ 327,338	\$	\$	\$
(b) Compensated absences payable	2030				
(c) Contracts payable	2050	92,648			
(d) Due to other governments	2070				
(e) Due to other funds	2080	200,513	219,766		
(f) Deferred revenue	2220		1,283		
(g) Notes and bonds payable					
(h) Other - Specify -- Escrow Deposits			13,578		
(i) TOTAL LIABILITIES ----->		\$ 620,499	\$ 234,627		
2. Fund Equity/Capital					
(a) Assigned (formerly reserve for encumbrances)	2440				
(b) Assigned (formerly reserve for special purposes)	2490				
(c) Unassigned (formerly unreserved fund balance-deficit)	2530	1,025,083	2,555,987		
(d) Municipal contributed capital	2610				
(e) Other contributed capital	2620				
(f) Retained earnings	2790				
(g) TOTAL FUND EQUITY ----->		\$ 1,025,083	\$ 2,555,987		
3. TOTAL LIABILITIES AND FUND EQUITY ----->		\$ 1,645,582	\$ 2,790,614		



Part X		SUPPLEMENTAL INFORMATION WORKSHEET		
<b>A. INTERGOVERNMENTAL EXPENDITURES</b>				
Report payments made to the State or other local governments <i>on reimbursement or cost-sharing basis</i> . Do not include these expenditures in part VIII.				
Purpose: (a)	Account No. (b)	Amount (c)		
Payments made <u>to other local governments</u> for:				
Schools		M12		
Sewers		M80		
All other - County	4931	M89		
All other - Towns	4199	M89		
Payments made <u>to State</u> for:				
Highways	4319	L44		
All other purposes	4199	L89		
<b>C. DEBT OUTSTANDING, ISSUED, AND RETIRED</b>				
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 this fiscal year (e)
		Issued (c)	Retired (d)	
Industrial revenue	19T	24T	34T	44T
All other debt	19U 5,733,188	29U 400,000	39U 742,193	49U
Interest on water debt	19I			
<b>C. SALARIES AND WAGES</b>				Total wages paid
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.				Z00
				3,445,101
<b>D. CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR</b>				
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	6,040,757			

<b>Part XI CERTIFICATION</b>	
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
Signatures of a majority of the governing body	
<i>Gregory A Colby</i>	
<i>Richard Kowalski</i>	
<i>Stefan Uo</i>	
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) Gregory A Colby	Signature <i>Gregory A Colby</i>
Regular Office Hours Monday thru Friday, 8 am to 5 pm	Email address gcolby@plodzick.com
<b>GENERAL INSTRUCTIONS</b>	
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.	
<b>WHEN TO FILE: (RSA. 21-J:34, V)</b>	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.
<b>WHERE TO FILE</b>	Department of Revenue Administration State of New Hampshire Municipal Services Division PO Box 487 Concord, NH 03302-0487