

CPA Roberts, Guenet & Drake

UFB \$ 1,563,103 2011

FORM F-65(MS-5)

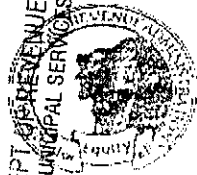
STATE OF NEW HAMPSHIRE  
DEPARTMENT OF REVENUE ADMINISTRATION  
MUNICIPAL SERVICES DIVISION

30,3004 010 0.9626 3291  
LANCASTER TOWN  
CHR BD OF SELECTMEN  
25 MAIN STREET  
LANCASTER, NH 03584

JP  
10/20/11

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OCT 20 2011



ANNUAL CITY/TOWN  
FINANCIAL REPORT

PLEASE  
RETURN  
COMPLETED  
FORM TO

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

Part I GENERAL FUND - Revenues and expenditures for the period - Specify January 1, 2010 to December 31, 2010 | --<

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	\$ 5,231,056
b. State and local taxes assessed for school districts	\$ 2,033,786	4933	
c. Land use change taxes - General Fund		3120	T01
d. Land use change taxes - Conservation Fund		3121	T01
e. Resident taxes		3180	-
f. Timber taxes		3185	21,959
g. Payments in lieu of taxes		3186	57,971
h. Other taxes (Explain on separate schedule)		3189	T01
i. Interest and penalties on delinquent taxes		3190	73,951
j. Excavation Tax (@\$.02 per cu. yd.)		3187	463
k. TOTAL (Excluding line 1b)			\$ 5,385,400
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	486,077
c. Building permits		3230	T29

**Part I GENERAL FUND (Continued)**

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

	Account No.	Amount
	(a)	(b)
<b>3. Revenue from licenses, permits and fees (Cont'd)</b>		
d. Other licenses, permits, and fees	3290	T29 26,278
<b>e. TOTAL ----- &gt;</b>		\$ 512,355
<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; CDBG; Sidewalk Reconst.)	3319	B89 84,071
<b>d. TOTAL ----- &gt;</b>		\$ 84,071
<b>5. Revenue from the State of New Hampshire</b>		
a. Shared revenue block grant	3351	C30 \$ -
b. Meals and rooms distribution	3352	C30 151,230
c. Highway block grant	3353	C46 97,510
d. Water pollution grants	3354	C89 -
e. Housing and community development	3355	C50 -
f. State and federal forest land reimbursement	3356	C89 3,764
g. Flood control reimbursement	3357	C89 -
h. Other state grants and reimbursements - Specify Emergency management, police & moose plate	3359	C89 10,852
<b>i. TOTAL ----- &gt;</b>		\$ 263,356
<b>6. Revenue from other governments</b>		
Intergovernmental revenue - Other	3379	D89 \$ 3,903
<b>7. Revenue from charges for services (Exclude interfund transfers)</b>		
a. Income from departments	3401	A89 \$ 740,708
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>m. TOTAL ----- &gt;</b>		\$ 740,708

**Part I GENERAL FUND (Continued)**

A. REVENUES - Modified Accrual (Continued)	Account No.	Amount
8. Revenue from miscellaneous sources	(a)	(b)
a. Special assessments	3500	U01 \$ -
b. Sale of municipal property	3501	U11 10,403
c. Interest on investments	3502	U20 4,322
d. Rents of property	3503	U40 3,370
e. Fines and forfeits	3504	U30 -
f. Insurance dividends and reimbursements	3506	U99 3,140
g. Contributions and donations	3508	U50 6,921
h. Other miscellaneous sources not otherwise classified	3509	U99 -
i. TOTAL ----- >		\$ 28,156
9. Interfund transfers in		
a. Transfers from special revenue fund	3912	\$ -
b. Transfers from capital projects fund	3913	-
c. Transfers from proprietary funds	3914	
d. Transfers from capital reserve fund	3915	191,435
e. Transfers from trust and agency funds	3916	-
f. Transfers from conservation funds	3917	
g. TOTAL ----- >		\$ 191,435
10. Other financial sources		
a. Proceeds from long-term notes and general obligation bonds	3934	\$ -
b. Proceeds from all other bonds	3935	
c. Other long-term financial sources	3939	
d. TOTAL ----- >		\$ -
11. TOTAL REVENUES FROM ALL SOURCES ----- >		\$ 7,209,384
12. TOTAL FUND EQUITY (Beginning of year) (Should equal line B.2f, column b, page 9) ----- >		\$ 1,811,803
13. TOTAL OF LINES 11 AND 12 (Should equal line 21, page 8) ----- >		\$ 9,021,187

Remarks

**Part I GENERAL FUND (Continued)**

<b>B. EXPENDITURES - Modified Accrual</b>	<b>Account No. (a)</b>	<b>Total expenditure (includes col.c&amp;d)</b>	<b>Equipment and land purchases (c)</b>	<b>Construction (d)</b>
<b>1. General government</b>				
a. Executive	4130	E29 78,917	G29	F29
b. Election and registration	4140	E89 45,514	G89	F89
c. Financial administration	4150	E23 245,906	G23	F23
d. Revaluation of property	4152	E23 -	G23	F23
e. Legal expense	4153	E25 10,731	G25	F25
f. Personnel administration	4155	E29 481,781	G29	F29
g. Planning and zoning	4191	E29 10,506	G29	F29
h. General government building	4194	E31 49,447	G31	F31
i. Cemeteries	4195	E03 -	G03	F03
j. Insurance not otherwise allocated	4196	E03 98,554	G03	F03
k. Advertising and regional association	4197	E89 16,679	G89	F89
l. Other general government	4199	E89 -	G89	F89
m. <b>TOTAL ----- &gt;</b>		\$ 1,038,035	\$ -	\$ -
<b>2. Public safety</b>				
a. Police	4210	E62 495,120	G62	F62
b. Ambulance	4215	E32 -	G32	F32
c. Fire	4220	E24 454,819	G24	F24
d. Building inspection	4240	E66 -	G66	F66
e. Emergency management	4290	E89 -	G89	F89
f. Other public safety (including communications)	4299	E89 238	G89	F89
g. <b>TOTAL ----- &gt;</b>		\$ 950,177	\$ -	\$ -
<b>3. Airport/Aviation center</b>				
a. Administration	4301	\$	\$	\$
b. Airport operations	4302			
c. Other	4309			
d. <b>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 653,204	G44	F44
c. Bridges	4313	E44 -	G44	F44
d. Street lighting	4316	E44 38,890	G44	F44
e. Toll Highways	4316	E45	G45	F45
f. Other highway, streets, and bridges	4319	E44 -	G44	F44
<b>g. TOTAL ----- &gt;</b>		\$ 692,094	\$ -	\$ -
<b>5. Sanitation</b>				
a. Administration	4321	E80 -	G80 \$	F80 \$
b. Solid waste collection	4323	E81 35,100	G81	F81
c. Solid waste disposal	4324	E81 237,629	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 ----- &gt;</b>		\$ 272,729	\$ -	\$ -
<b>6. Water distribution and treatment</b>				
a. Administration	4331	2,460	\$	\$
b. Water services	4332	-		
c. Water treatment	4335	-		
d. Water conservation	4338	-		
e. Other water	4339	-		
<b>f. TOTAL ----- &gt;</b>		\$ 2,460	\$ -	\$ -
<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 ----- &gt;</b>		\$ -	\$ -	\$ -

**Part I GENERAL FUND (Continued)**

B. EXPENDITURES - Modified Accrual (Continued)	Account No. (a)	Total expenditure (includes col.c&d)	Equipment and land purchases (c)	Construction (d)
<b>8. Health</b>				
a. Administration	4411	844	\$	\$
b. Pest Control	4414	665		
c. Health agencies and hospitals	4415	23,796		
d. Vital Statistics	4140			
e. Other Health	4419	-		
f. TOTAL ----->		\$ 25,305	\$ -	\$ -
<b>9. TOTAL expenditures for education purposes</b> (This entry should be used by the few municipalities which have dependent school districts only)				
		\$	\$	\$
<b>10. Welfare</b>				
a. Administration	4441	-	\$	\$
b. Direct assistance	4442	49,971		
c. Intergovernmental welfare payments	4444	-		
d. Vendor payments	4445	-		
e. Other welfare	4449	18,655		
f. TOTAL ----->		\$ 68,626	\$ -	\$ -
<b>11. Culture and recreation</b>				
a. Parks and recreation	4520	13,564	\$	\$
b. Library	4550	-		
c. Patriotic purposes	4583	1,244		
d. Other culture and recreation	4589	-		
e. TOTAL ----->		\$ 14,808	\$ -	\$ -
<b>12. Conservation</b>				
a. Administration	4611	-	\$	\$
b. Purchase of natural resources	4612	-		
c. Other conservation	4619	-		
d. TOTAL ----->		\$ -	\$ -	\$ -
<b>13. Redevelopment and housing</b>				
a. Administration	4631	\$	\$	\$
b. Redevelopment and housing	4632			
c. TOTAL ----->		\$ -	\$ -	\$ -

**Part I GENERAL FUND (Continued)**

**B. EXPENDITURES - Modified Accrual (Continued)**

	Account No. (a)	Total expenditure (includes col.c&d)	Equipment and land purchases (c)	Construction (d)
<b>14. Economic development</b>				
a. Administration	4651	-	\$	\$
b. Economic development	4652	15,792		
c. Other economic development	4659	13,263		
d. TOTAL ----->		E89 \$ 29,055	G89 \$	F89 \$
<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>			G89	F89
a. Land and improvements	4901	-	\$	
b. Machinery, vehicles, and equipment	4902	344,730	G89 344,730	\$
c. Buildings	4903	483	G89 \$	F89 483
d. Improvements other than buildings	4909	79,006	G89 \$	F89 79,006
e. TOTAL ----->		\$ 424,219	\$ 344,730	\$ 79,489
<b>17. Interfund operating transfers out</b>				
a. Transfers to special revenue funds	4912	345,504		
b. Transfers to capital projects funds	4913	-		
c. Transfers to proprietary funds	4914			
d. Transfers to capital reserve funds	4915	135,000		
e. Transfers to expendable trust funds	4916			
f. Transfers to non-expendable trust funds	4918	-		
g. TOTAL ----->		\$ 480,504		
		<b>CUMMULATIVE TOTALS</b>		
		From Pages 4-7		
		\$ 3,998,012		

Remarks





**Part III GENERAL FUND BALANCE SHEET -**  
As of December 31, 2010

**Complete Page 12 Prior to Balance Sheet**  
**MODIFIED ACCRUAL**

A. ASSETS	Account No.	Beginning of year (b)	End of year (c)
1. Current assets	(a)		
a. Cash and equivalents	1010	714,055	673,740
b. Investments	1030	1,002,848	905,502
c. Taxes receivable (From Section D, page 12)	1080	443,823	385,288
d. Tax liens receivable (From Section D, page 12)	1110	224,056	267,306
e. Accounts receivable	1150	140,306	74,573
f. Due from other governments	1260	11,022	20,265
g. Due from other funds	1310	-	130,410
h. Other current assets	1400	-	-
i. Tax deeded property (subject to resale)	1670	1,280	4,481
<b>j. TOTAL ASSETS (Should equal line B3) ----- &gt;</b>		<b>\$ 2,537,390</b>	<b>\$ 2,461,565</b>
<b>B. LIABILITIES AND FUND EQUITY</b>			
<b>1. Current liabilities</b>			
a. Warrants and accounts payable	2020	5,631	6,384
b. Compensated absences payable	2030		
c. Contracts payable	2050	-	-
d. Due to other governments	2070	910	848
e. Due to school districts (From Section A, Page 12)	2075	344,211	311,286
f. Due to other funds	2080	185,821	981
g. Deferred revenue	2220	170,974	134,033
h. Notes payable - Current	2230		
i. Bonds payable - Current	2250		
j. Other payables	2270	18,040	30,196
<b>k. TOTAL LIABILITIES -----&gt;</b>		<b>\$ 725,587</b>	<b>\$ 483,728</b>
<b>2. Fund equity</b>			
a. Reserve for encumbrances (Please detail on page 10)	2440	20,750	410,253
b. Reserve for continuing appropriations (Detail on p. 10)	2450		
c. Reserve for appropriations voted from surplus	2460		
d. Reserve for special purposes (Please detail on p. 10)	2490	1,280	4,481
e. Unreserved fund balance	2530	1,789,773	1,563,103
<b>f. TOTAL FUND EQUITY -----&gt;</b>		<b>\$ 1,811,803</b>	<b>\$ 1,977,837</b>
<b>3. TOTAL LIABILITIES AND FUND EQUITY ----- &gt;</b> (Should equal line A1j) ----- >		<b>\$ 2,537,390</b>	<b>\$ 2,461,565</b>

**Part IV** **DETAIL**

This page 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)

Please Detail Reserves from page 9 (Balance Sheet)

Account Number (a)	Item (b)	Amount (c)
2440	Encumbrances:	
	Financial Administration	\$ 10,500
	Capital Outlay-Improvements other than buildings	399,753
	Total	\$ 410,253
2490	Tax dedeed property	\$ 4,481

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

**A. PLEASE LIST THE ANNUAL REQUIREMENTS TO AMORTIZE ALL GENERAL OBLIGATION**  
(Debt as of December 31, 2010 to the ensuing five years)

		Year (a)	Principal (b)	interest (c)	Total (d)
1.		2011	\$ 149,423	\$ 192,449	\$ 341,872
2.		2012	\$ 156,060	\$ 185,811	\$ 341,871
3.		2013	\$ 163,038	\$ 178,833	\$ 341,871
4.		2014	\$ 170,305	\$ 171,567	\$ 341,872
5.		2015	\$ 177,902	\$ 163,969	\$ 341,871
6.	<b>SUBTOTAL (Sum of lines 1-5)</b>		\$ 816,728	\$ 892,629	\$ 1,709,357
7.	Remaining periods of debt		3,439,946	1,498,051	\$ 4,937,997
8.	<b>TOTAL -----&gt;</b>		\$ 4,256,674	\$ 2,390,680	\$ 6,647,354

**Part V GENERAL FUND (Continued)**

As of December 31, 2010									
D. AMORTIZATION OF LONG-TERM DEBT									
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
Description	Original obligation	Purpose	Annual installment	Interest rate	Date of final payment	Bonds o/s at beginning of year	Bonds issued this year	Bonds retired this year	Bonds o/s at end of year
Pool renovations	\$ 260,624	g	\$ 6,376	4.09%	2023	\$ 223,414	\$ -	\$ 6,321	\$ 217,093
Library addition	\$ 650,000	g	\$ 17,281	4.75%	2028	\$ 514,997	\$ -	\$ 17,281	\$ 497,716
Water filtration plant	\$ 2,000,000	w	\$ 66,673	4.50%	2024	\$ 1,285,580	\$ -	\$ 66,673	\$ 1,218,907
Water system improvements	\$ 2,460,000	w	\$ 47,650	4.38%	2036	\$ 2,370,608	\$ -	\$ 47,650	\$ 2,322,958
0	\$ -	0	\$ -	0.00%	0	\$ -	\$ -	\$ -	\$ -
0	\$ -	0	\$ -	0.00%	0	\$ -	\$ -	\$ -	\$ -
0	\$ -	0	\$ -	0.00%	0	\$ -	\$ -	\$ -	\$ -
0	\$ -	0	\$ -	0.00%	0	\$ -	\$ -	\$ -	\$ -
0	\$ -	0	\$ -	0.00%	0	\$ -	\$ -	\$ -	\$ -
0	\$ -	0	\$ -	0.00%	0	\$ -	\$ -	\$ -	\$ -
0	\$ -	0	\$ -	0.00%	0	\$ -	\$ -	\$ -	\$ -
0	\$ -	0	\$ -	0.00%	0	\$ -	\$ -	\$ -	\$ -
0	\$ -	0	\$ -	0.00%	0	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	\$ 5,370,624					\$ 4,394,599	\$ -	\$ 137,925	\$ 4,256,674
Remarks									

**Part VI 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>	\$ <sup>From prior year</sup> 344,211
2. Add: School district assessment for current year	2,033,786
3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)	2,377,997
4. SUBTRACT: Payments made to school district	< 2,066,711 >
5. School district liability at end of year (lines 3 less line 4) <i>(Account number 2075, column c, on page 9)</i>	311,286

**B. RECONCILIATION OF TAX ANTICIPATION NOTES**

	Amount
1. Short-term (TANS) debt at beginning of year	61V \$ -
2. ADD: New issues during current year	-
3. SUBTRACT: Issues retired during current year	< - >
4. Short-term (TANS) debt outstanding at end of year (Lines 1 + 2 - 3) <i>(Be sure to include (TANS) in Account number 2230, column c, page 9)</i>	64V \$ -

PLEASE REFER TO THE INSTRUCTIONS TO COMPLETE SECTIONS C AND D

**C. ALLOWANCE FOR ABATEMENTS WORKSHEET**

	Current year (a)	Prior years (b)	TOTAL (c)
1. Overlay/Allowance for Abatements (Beginning of year) *	19,076	26,482	45,558
2. SUBTRACT: Abatements made (From tax collector's report)	361	8,400	8,761
3. SUBTRACT: Discounts	-	-	-
4. SUBTRACT: Refunds (Cash abatements)	8,043	7,401	15,444
5. ESTIMATED ALLOWANCE FOR ABATEMENTS AT END OF YEAR **	10,627	7,373	18,000
6. Excess of estimate (Add to revenue on page 1, line 1a)	45	3,308	3,353

\*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	395,915	274,679	670,594
2. SUBTRACT: "Overlay" carried forward as Allowance for Abatements <i>(from Worksheet C; line 5)</i>	10,627	7,373	18,000
3. Receivable, end of year *	385,288	267,306	652,594

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

**Part VII SUMMARY OF REVENUES FOR ALL OTHER FUNDS -**  
 As of December 31, 2010

Please specify the period --L

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	T01	
	\$		\$	\$	
2. Revenue from licenses, permits, and fees	T29		T29		
3. Revenue from the federal government	B89		B89	B89	
				194,034	
4. Revenue from the State of New Hampshire	C89		C89	C89	
				35,069	
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 --L	A89		A89	A89	
(1) Cemetery	A89		A89	A89	
(2)	A89		A89	A89	
(3)	U20		U20	U20	
7. Revenue from miscellaneous sources	U99		U99	U99	
(a) Interest on investments				11,788	
(b) Other miscellaneous sources					
8. Interfund transfers in	U99		U99	U99	
9. Other financial sources					
10. TOTAL REVENUE AND OTHER SOURCES	\$		\$	\$	\$
				1,023,615	

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

As of December 31, 2010

Please specify the period --

EXPENDITURES (BY FUNCTIONS)	Capital Projects (a)		Special Revenue (b)		Proprietary funds Enterprise (c)		Internal service (d)
	F89 \$	F62	E89 \$	E62	E89 \$	E62	
1. General government					42,497		
2. Public Safety							
(e) Police							
(b) Ambulance							
(c) Fire							
3. Airport/Aviation center	F01		E01				
4. Highway and streets	F44		E44				
5. Toll Highways	F45		F45				
6. Sanitation	F81		F81				
7. Water distribution and treatment	F91		F91	8,382			
8. Sewerage	F92		E92		382,009		
9. Electric	F92		E92		365,426		
10. Health	F32		E32				
11. Welfare	F79		E79				
12. Culture and recreation	F61		E61	6,260			
13. Parking	F60		E60	486,366			
14. Transit or bus system	F94		E94				
15. Conservation	F59		E59				
16. Redevelopment and housing	F50		E50	114			
17. Economic development	F89		E89				
18. Debt service			E23				
19. Capital outlay - other	F89	535	F89	52,595		159,669	
20. Interfund transfers out							
21. TOTAL EXPENDITURES	\$	535	\$	857,207	\$	907,104	\$

<b>Part IX BALANCE SHEET FOR SUMMARY OF ALL OTHER FUNDS -</b> Please specify the period --						
As of December 31, 2010						
	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	\$ -	\$ 133,497	\$ 321,983	\$ -	
(b) Investments	1030	-	1,519,817			
(c) Accounts receivable	1150	-	28	266,629		
(d) Due from other governments	1260	-	-			
(e) Due from other funds	1310	-	-			
(f) Other - Specify -- Prepays Other investments			4,000 70,000			
<b>2. Fixed assets</b>						
(a) Land and improvements	1610	\$ -	\$ -	\$ 552,697	\$ -	
(b) Buildings	1620			3,077,813		
(c) Machinery, vehicles, and equipment	1640			154,094		
(d) Construction in progress	1650					
(e) Improvements other than buildings	1660					
(f) Other - Specify -- Infrastructure Accumulated depreciation				5,482,834 (2,015,760)		
<b>3. TOTAL ASSETS</b>		\$ -	\$ 1,727,342	\$ 7,840,290	\$ -	

Part VIII BALANCE SHEET FOR SUMMARY OF ALL OTHER FUNDS (Continued) - As of December 31, 2010		Please specify the period -				
		Account No. (e)	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	\$ -	\$ 1,865	\$	\$	
(b) Compensated absences payable	2030					
(c) Contracts payable	2050			4,257		
(d) Due to other governments	2070					
(e) Due to other funds	2080		127,202			
(f) Deferred revenue	2220					
(g) Notes and bonds payable				3,541,865		
(h) Other -- Specify --L Accrued Payroll Accrued Interest			208		45,109	
(i) TOTAL LIABILITIES ----->		\$ -	\$ 129,275	\$ 3,591,231	\$ -	
<b>2. Fund equity/Capital</b>						
(a) Reserve for encumbrances	2440	\$ -				
(b) Reserve for special purposes	2490		97,591			
(c) Unreserved fund balance	2530		1,500,476			
(d) Invested in capital assets, net of debt	2610			3,792,129		
(e) Other contributed capital	2620					
(f) Unrestricted net assets	2790			456,930		
(g) TOTAL FUND EQUITY ----->		\$ -	\$ 1,598,067	\$ 4,249,059	\$ -	
<b>3. TOTAL LIABILITIES AND FUND EQUITY -----&gt;</b>						
		\$ -	\$ 1,727,342	\$ 7,840,290	\$ -	



**Part X SUPPLEMENTAL INFORMATION WORKSHEET**

**A. INTERGOVERNMENTAL EXPENDITURES**

Report payments made to the State or other local governments *on reimbursement or cost-sharing basis*. Do not include these expenditures in part VIII.

Purpose (a)	Account No. (b)	Amount (c)
Payments made to <u>other local governments</u> for:		
Schools		M12
Sewers		M80
All other - County	4931	M89
All other - Towns	4199	M89
Payments made to <u>State</u> for:		
Highways	4319	L44
All other purposes	4199	L89

**C. DEBT OUTSTANDING, ISSUED, AND RETIRED**

Long-term debt purpose (a)	Bonds outstanding at the beginning of this fiscal year (b)	Bonds during this fiscal year		Outstanding at the end of this this fiscal year (e)
		Issued (c)	Retired (d)	
Industrial revenue	19T	24T	34T	44T
All other debt	19U 4,394,599	29U	39U 137,925	49U 4,256,674
Interest on water debt	19I 159,669			

**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
1,635,835

**D. CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR**

Report separately for each of the two types of funds listed below, the amount of cash on hand and on deposit and investments in Federal Government, Federal agency, State and local government, and non-governmental securities. Report all investments at market value. Exclude accounts receivable, value of real property, and all non-security assets.

Type of fund (a)	Amount at end of fiscal year Omit cents (b)
Bond funds - Unexpended proceeds from sale of bond issues held pending disbursement	W31
All other funds except employee retirement funds and nonexpendable trust funds.	W61 4,415,257

Remarks

**Part XI CERTIFICATION**

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Date Signed 10/18/11

Signatures of a majority of the governing body:

*[Handwritten Signature]*  
New Collecting SA

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)  
Roberts, Greene & Drolet, PLLC

Signature  
*Tamar M. M. Roberts*

Regular Office Hours  
M-F 8-5

Email address  
tamar@robertsgreenedrolet.com

**GENERAL INSTRUCTIONS**

When completed, one signed copy should be sent to the Department of Revenue Administration and one copy should be placed in your municipal records.

Please be sure you have completed Part X, items A-D.

**WHEN TO FILE:** (RSA. 21-J:34, V)

For cities/towns reporting on a calendar year basis, this report must be filed on or before April 1.

For cities/towns reporting on an optional fiscal year basis (year ending June 30), this report must be filed on or before September 1.

**WHERE TO FILE**

Department of Revenue Administration  
State of New Hampshire  
Municipal Services Division  
PO Box 487  
Concord, NH 03302-0487