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NH DEPT OF REVENUE ADM  
MUNICIPAL SERVICES

UFB = 4,369,691

SG  
9/13/11

CPA - Plodzick

2011

FORM F-65 (MS-5)  
(9-21-2009)

STATE OF NEW HAMPSHIRE  
DEPARTMENT OF REVENUE ADMINISTRATION  
MUNICIPAL SERVICES DIVISION



ANNUAL CITY/TOWN  
FINANCIAL REPORT

30 2 005 501 1 12729  
LEBANON CITY  
CITY TREASURER/FINANCE DIR  
51 NORTH PARK ST  
LEBANON, NH 03766

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

PLEASE  
RETURN  
COMPLETED  
FORM TO

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

Part I GENERAL FUND - Revenues and expenditures for the period - Specify

January 1, 2010 to December 31, 2010

OR

July 1, 200 to June 30, 200

A. REVENUES - Modified Accrual

	Account No. (a)	Amount	
			(b)
<b>1. Revenues from taxes (Including State Education)</b>		T01	
a. Property taxes (commitment less overlay plus Section C, line 6, column (c), page 12)	3110	\$	41,772,448
b. State and local taxes assessed for school districts	4933		
c. Land use change taxes - General Fund	3120	T01	
d. Land use change taxes - Conservation Fund	3121	T01	
e. Resident taxes	3180	T01	
f. Timber taxes	3185		5,248
g. Payments in lieu of taxes	3188	U99	1,224,115
h. Other taxes (Explain on separate schedule)	3189	T01	
i. Interest and penalties on delinquent taxes	3190	T01	283,167
j. Excavation tax (@ \$.02 per cu. yd.)	3187	T99	4,321
k. TOTAL (Excluding line 1b)			43,289,299
<b>2. TOTAL revenues for education purposes (This entry should be used by the few municipalities which have dependent school districts only)</b>			
<b>3. Revenue from licenses, permits and fees</b>		T28	
a. Business licenses and permits	3210	T01	
b. Motor vehicle permit fees	3220		1,840,767
c. Building permits	3230	T28	391,936

**GENERAL FUND (Continued)**

A. REVENUES - Modified Accrual (Continued)	Account No.	Amount
3. Revenue from licenses, permits and fees (Continued)	(a)	(b)
d. Other licenses, permits and fees	3290	T20 101,258
e. TOTAL		\$2,333,959
4. Revenue from the federal government		B50
a. Housing and urban renewal (HUD)	3311	B89
b. Environmental protection	3312	B89
c. Other federal grants and reimbursements - Specify FEMA	3319	9,503
d. TOTAL		\$9,503
5. Revenue from the State of New Hampshire		C30
a. Shared revenue block grant	3351	C30
b. Meals and rooms distribution	3352	612,910
c. Highway block grant	3353	C46
d. Water pollution grants	3354	1,680
e. Housing and community development	3355	C50
f. State and federal forest land reimbursement	3356	C89
g. Flood control reimbursement	3357	C89
h. Other state grants and reimbursements - Specify	3359	34,400
i. TOTAL		\$946,341
6. Revenue from other governments Intergovernmental revenue - Other	3379	D89
7. Revenue from charges for services (Exclude interfund transfers)		A89
a. Income from departments	3401	\$1,170,478
b. Water supply system charges	3402	A81
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		A80
h. Transit or bus system		A84
i. Parks and recreation		A81
j. Cemeteries		A03
k. Toll highways		A45
l. Other charges	3409	A89
m. TOTAL		\$1,170,478

Part I **GENERAL FUND (Continued)**

A. REVENUES - Modified Accrual (Continued)	Account No. (a)	Amount  (b)
<b>8. Revenue from miscellaneous sources</b>		
a. Special assessments	3500	U01
b. Sale of municipal property	3501	U11
c. Interest on investments	3502	U20
d. Rents of property	3503	U40
e. Fines and forfeits	3504	U30
f. Insurance dividends and reimbursements	3506	U09
g. Contributions and donations	3508	U50
h. Other miscellaneous sources not otherwise classified	3509	U99
<b>I. TOTAL</b>		<b>\$165,643</b>
<b>9. Interfund operating transfers in</b>		
a. Transfers from special revenue fund	3912	1,308,092
b. Transfers from capital projects fund	3913	
c. Transfers from proprietary funds	3914	
d. Transfers from capital reserve fund	3915	
e. Transfers from trust and fiduciary funds	3916	19,717
f. Transfers from conservation fund	3917	
<b>g. TOTAL</b>		<b>\$1,327,799</b>
<b>10. Other financial sources</b>		
a. Proceeds from long-term notes and general obligation bonds	3934	
b. Proceeds from all other bonds	3935	
c. Other long-term financial sources	3939	
<b>d. TOTAL</b>		
<b>11. TOTAL REVENUES FROM ALL SOURCES</b>		<b>\$49,243,022</b>
<b>12. TOTAL FUND EQUITY (Beginning of year)</b> <i>(Should equal line B.2f, column b, page 9)</i>		<b>\$4,164,166</b>
<b>13. TOTAL OF LINES 11 AND 12</b> <i>(Should equal line 2f, page 8)</i>		<b>\$53,407,188</b>

Remarks

**GENERAL FUND (Continued)**

<b>B. EXPENDITURES - Modified Accrual</b>				
	<b>Account No.</b>	<b>Total expenditure (Includes col. c and d)</b>	<b>Equipment and land purchases</b>	<b>Construction</b>
	<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>
<b>1. General government</b>				
<b>a. Executive</b>	4130	\$ 255,047	G29	F29
<b>b. Election and Registration</b>	4140	441,510	G69	F69
<b>c. Financial administration</b>	4150	1,755,225	G23	F23
<b>d. Revaluation of property</b>	4152		G23	F23
<b>e. Legal expense</b>	4153	210,053	G25	F25
<b>f. Personnel administration</b>	4155	153,763	G29	F29
<b>g. Planning and zoning</b>	4191	537,298	G29	F29
<b>h. General government building</b>	4194		G31	F31
<b>i. Cemeteries</b>	4195		G03	F03
<b>j. Insurance not otherwise allocated</b>	4196	161,854	G99	F99
<b>k. Advertising and regional association</b>	4197	20,076	G99	F99
<b>l. Other general government</b>	4199	467,062	G99	F99
<b>m. TOTAL</b>		\$4,002,058		
<b>2. Public safety</b>				
<b>a. Police</b>	4210	4,130,105	G62	F62
<b>b. Ambulance</b>	4215		G32	F32
<b>c. Fire</b>	4220	3,304,616	G24	F24
<b>d. Building inspection</b>	4240	420,463	G66	F66
<b>e. Emergency management</b>	4290		G99	F99
<b>f. Other public safety (including communications)</b>	4299	808,874	G99	F99
<b>g. TOTAL</b>		\$8,664,058		
<b>3. Airport/Aviation center</b>				
<b>a. Administration</b>	4301			
<b>b. Airport operations</b>	4302			
<b>c. Other</b>	4309			
<b>d. TOTAL</b>			G01	F01

Remarks

## GENERAL FUND (Continued)

B. EXPENDITURES - Modified Accrual (Continued)	Account No. (a)	Total expenditure (Includes col. c and d) (b)	Equipment and land purchases (c)	Construction (d)
4. Highways and streets				
a. Administration	4311	513,184	E44	G44
b. Highways and streets	4312	2,344,788	E44	G44
c. Bridges, railroad crossing	4313		E44	G44
d. Street lighting	4316		E45	G45
e. Toll highways	4316		E44	G44
f. Other highway, streets and bridges	4319		E44	G44
g. TOTAL		\$2,857,972		
8. Sanitation				
a. Administration	4321		E80	G80
b. Solid waste collection	4323		E81	G81
c. Solid waste disposal	4324		E81	G81
d. Solid waste clean-up	4325		E81	G81
e. Sewage collection and disposal	4328		E80	G80
f. Other sanitation	4329		E80	G80
g. TOTAL				
8. Water distribution and treatment				
a. Administration	4331			
b. Water services	4332			
c. Water treatment	4335			
d. Water conservation	4338			
e. Other water	4339		E91	G91
f. TOTAL				
7. Electric				
a. Administration	4351			
b. Generation	4352			
c. Purchase costs	4353			
d. Equipment maintenance	4354			
e. Other electric	4359		E92	G92
f. TOTAL				

## GENERAL FUND (Continued)

B. EXPENDITURES - Modified Accrual (Continued)	Account No (a)	Total expenditure (Includes col. c and d) (b)	Equipment and land purchases (c)	Construction (d)
8. Health				
a. Administration	4411	157,431		
b. Pest control	4414			
c. Health agencies and hospitals	4415	299,810		
d. Other health	4419			
e. TOTAL		\$447,241	E32 G32	F32
9. TOTAL expenditures for education purposes (This entry should be used by the few municipalities which have dependent school districts only)				
10. Welfare			E79 G79	F79
a. Administration	4441			
b. Direct assistance	4442		J67	
c. Intergovernmental welfare payments	4444		M79	
d. Vendor payments	4445		E75	
e. Other welfare	4449		E79 G79	F79
f. TOTAL				
11. Culture and Recreation			E61 G61	F61
a. Parks and recreation	4520	840,812		
b. Library	4550	1,034,630	E52 G52	F52
c. Patriotic purposes	4583	7,815	E61 G61	F61
d. Other culture and recreation	4589		E61 G61	F61
e. TOTAL		\$1,883,357		
12. Conservation				
a. Administration	4611	7,412		
b. Purchase of natural resources	4612			
c. Other conservation	4619			
d. TOTAL		\$7,412	E59 G59	F59
13. Redevelopment and housing				
a. Administration	4631			
b. Redevelopment and housing	4632			
c. TOTAL			E50 G50	F50

**GENERAL FUND (Continued)**

<b>B. EXPENDITURES - Modified Accrual (Continued)</b>				
	Account No.	Total expenditure	Equipment and land purchases	Construction
	(a)	(includes col. c and d) (b)	(c)	(d)
<b>14. Economic development</b>				
<b>a. Administration</b>	4651			
<b>b. Economic development</b>	4652			
<b>c. Other economic development</b>	4659			
<b>d. TOTAL</b>		E99	G99	F99
<b>15. Debt service</b>				
<b>a. Principal long term bonds and notes</b>	4711	2,511,170		
<b>b. Interest on long term bonds and notes</b>	4721	1,392,294		
<b>c. Interest on tax and revenue anticipation notes</b>	4723			
<b>d. Other debt service charges</b>	4790			
<b>e. TOTAL</b>		\$3,893,464		
<b>16. Capital Outlay (not reported above)</b>				
<b>a. Land and improvements</b>	4901			
<b>b. Machinery, vehicles and equipment</b>	4902			
<b>c. Buildings</b>	4903			F99
<b>d. Improvements other than buildings</b>	4909			F99
<b>e. TOTAL</b>				
<b>17. Interfund operating transfers out</b>				
<b>a. Transfers to special revenue funds</b>	4912	672,518		
<b>b. Transfers to capital projects funds</b>	4913			
<b>c. Transfers to proprietary funds</b>	4914			
<b>d. Transfers to capital reserve funds</b>	4915	110,000		
<b>e. Transfers to expendable trust funds</b>	4916			
<b>f. Transfers to nonexpendable trust funds</b>	4918			
<b>g. TOTAL</b>		\$782,518		
<b>Cumulative Expenditure Totals from pages 4-7.</b>		\$22,538,080		

Remarks

**Part I GENERAL FUND (Continued)**

B. EXPENDITURES - Modified Accrual (Continued)		Account No. (a)	Amount Includes col. c and d (b)	Equipment and land purchases (c)	Construction (d)
18. <b>Payments to other governments</b>					
a. <b>Taxes assessed for county</b>		4931	\$2,457,681		
b. <b>Taxes assessed for precincts/village districts</b>		4932			
c. <b>Local education taxes assessed</b>		4933	19,587,878		
d. <b>Taxes assessed for State</b>		4934	4,022,172		
e. <b>Payments to other governments</b>		4939			
f. <b>TOTAL</b>			\$26,067,731		
19. <b>TOTAL EXPENDITURES</b>			\$45,605,811		
20. <b>TOTAL FUND EQUITY (End of Year)</b> <i>(Should equal line B.21, column c, on page 9 and line 13 on page 3, less line 19 above)</i>			\$4,501,377		
21. <b>TOTAL OF LINES 19 AND 20</b> <i>(Should equal line 13 on page 3)</i>			\$53,407,188		

**Part II**

This area may be used to provide the detail requested wherever "Explain" or "Specify" is found.

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



**GENERAL FUND BALANCE SHEET - Please specify the period**  
As of December 31, 2010 OR June 30, 200

A. ASSETS	Account No (e)	Modified Accrual	
		Beginning of year (b)	End of year (c)
1. Current assets			
a. Cash and equivalents	1010	\$10,097,006	\$ 2,231,547
b. Investments	1030	1,789,737	4,893,705
c. Taxes receivable (From Section D, page 12)	1080	1,204,850	6,854,244
d. Tax liens receivable (From Section D, page 12)	1110	944,474	1,325,359
e. Accounts receivable	1150	102,957	36,226
f. Due from other governments	1280		
g. Due from other funds	1310	1,448,160	715,652
h. Other current assets	1400	79,662	84,356
i. Tax deduced property (subject to resale)	1670		
<b>j. TOTAL ASSETS (Should equal line B3)</b>		<b>\$15,666,645</b>	<b>\$16,141,093</b>
B. LIABILITIES AND FUND EQUITY			
1. Current liabilities			
a. Warrants and accounts payable	2020	\$226,313	\$147,978
b. Compensated absences payable	2030		
c. Contracts payable	2050	7,894	
d. Due to other governments	2070	2,096	1,717
e. Due to school districts	2075	10,992,376	10,240,794
f. Due to other funds	2080	10,027	
g. Deferred revenue	2220	84,456	44,030
h. Notes payable - Current	2230		
i. Bonds payable - Current	2250		
j. Other payables	2270	177,313	905,197
<b>k. TOTAL LIABILITIES</b>		<b>\$11,602,479</b>	<b>\$11,339,716</b>
2. Fund equity			
a. Reserve for encumbrances (Please detail on page 10)	2440	\$190,470	431,666
b. Reserve for continuing appropriations (Detail on page 10)	2450		
c. Reserve for appropriations voted from surplus	2460		
d. Reserve for special purposes (Please detail on page 10)	2490	566,682	
e. Unreserved fund balance	2530	3,404,814	4,369,691
<b>f. TOTAL FUND EQUITY</b>		<b>\$4,164,166</b>	<b>\$4,801,377</b>
<b>3. TOTAL LIABILITIES AND FUND EQUITY (Should equal line A1)</b>		<b>\$15,666,645</b>	<b>\$16,141,093</b>

**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	Reserve for encumbrances	
	General government	188,587
	Public safety	109,294
	Highways and streets	132,605
	Conservation	1,200

**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	3,666,821	2,094,065	5,760,886
2.	2012	3,538,821	1,914,093	5,452,914
3.	2013	3,366,821	1,758,430	5,147,251
4.	2014	3,341,821	1,610,232	4,952,053
5.	2015	3,052,321	1,470,943	4,523,264
6.	<b>Subtotal (Sum of lines 1-5)</b>	<b>16,991,805</b>	<b>8,847,763</b>	<b>25,839,568</b>
7.	Remaining periods of debt	28,704,888	8,298,574	37,004,243
8.	<b>TOTAL</b>	<b>\$ 45,696,274</b>	<b>\$ 17,147,337</b>	<b>\$ 62,843,611</b>

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

Description (a)	Original obligation (b)	Purpose (c)	Annual installment (d)	Interest rate (e)	Date of final payment (f)	Bonds o/s at beginning of year (g)	Bonds issued this year (h)	Bonds retired this year (i)	Bonds o/s at end of year (j)
Various Projects	2,480,000	GNWS	Var	Var	2010	110,000		110,000	
Various Projects	2,000,000	GNWS	Var	Var	2011	100,000		50,000	50,000
Various Projects	2,162,305	GNWS	Var	Var	2012	315,000		105,000	210,000
Various Projects	3,459,219	GNWS	Var	Var	2015	810,000		135,000	675,000
Various Projects	698,223	GNWS	Var	Var	2016	105,000		15,000	90,000
Various Projects	1,080,000	GNWS	Var	Var	2012	60,000		20,000	40,000
Various Projects	1,283,970	GNWS	Var	Var	2013	80,000		50,000	30,000
Various Projects	4,822,082	GNWS	Var	Var	2015	630,000		155,000	475,000
Various Projects	5,273,904	GNWS	Var	Var	2020	2,655,000		265,000	2,390,000
Various Projects	3,287,982	GNWS	Var	Var	2021	1,890,000		190,000	1,700,000
Various Projects	3,089,970	GNWS	Var	Var	2022	1,805,000		180,000	1,625,000
Various Projects	2,887,830	GNWS	Var	Var	2023	1,050,000		75,000	975,000
Various Projects	4,788,000	GNWS	Var	Var	2024	3,395,000		290,000	3,115,000
Various Projects	5,837,475	GNWS	Var	Var	2025	4,828,500		295,000	4,533,500
Various Projects	6,511,829	GNWS	Var	Var	2026	5,560,000		325,000	5,235,000
Various Projects	8,947,000	GNWS	Var	Var	2027	8,035,000		480,000	7,575,000
Various Projects	4,427,015	GNWS	Var	Var	2028	4,160,000		270,000	3,890,000
GNWS	5,207,000	GNWS	Var	Var	2028	5,207,000		437,000	4,770,000
Various Projects	1,578,416	GNWS	Var	Var	2028	1,487,585		78,821	1,418,774
Various Projects	7,101,000	GNWS	Var	Var	2030		7,101,000		7,101,000
<b>TOTAL</b>	<b>74,828,829</b>					<b>42,081,085</b>	<b>7,101,000</b>	<b>3,485,821</b>	<b>45,696,274</b>

Remarks

**RECONCILIATIONS**

**A. RECONCILIATION OF SCHOOL DISTRICT LIABILITY**

	Amount
1. School district liability at beginning of year (Account number 2075, column b, on page 9)	\$10,992,378
2. ADD: School district assessment for current year	✓ 23,809,860
3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)	34,802,228
4. SUBTRACT: Payments made to school district	(24,381,434)
5. School district liability at end of year (lines 3 less line 4) (Account number 2075, column c, on page 9)	TO B/S 10,240,794

**B. RECONCILIATION OF TAX ANTICIPATION NOTES**

	Amount
1. Short-term (TANS) debt at beginning of year	61V 0
2. ADD: New issues during current year	0
3. SUBTRACT: Issues retired during current year	0
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 0

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)*	✓ 652,164	✓ 670,000	1,322,164
2. SUBTRACT: Abatements made (From tax collector's report) MS-61	125,812 <del>279,009</del>	144,195 <del>228,314</del>	270,007 <del>407,323</del>
3. SUBTRACT: Discounts			
4. SUBTRACT: Refunds (Cash abatements) = MS-61	✓ 37,495	<del>47,903</del>	37,495 <del>85,270</del>
5. ESTIMATED ALLOWANCE FOR ABATEMENTS AT END OF YEAR**	628,314	121,686	751,000
6. Excess of estimate (Add to revenue on page 1, line 1a)	1,588,982	1,067,783	2,656,765 <del>2,606,765</del>

\*Use overlay amount for column (a) and 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	✓ 7,483,558	✓ 1,447,045	8,930,603
2. SUBTRACT: "Overlay" carried forward as Allowance for Abatements (from Worksheet C, line 5)	(829,314)	(121,688)	(751,000)
3. Receivable, end of year* TO B/S	\$8,654,244	\$1,325,359	\$8,179,603 ✓

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

**SUMMARY OF REVENUES FOR ALL OTHER FUNDS**

REVENUE AND OTHER FINANCING SOURCES	Capital projects		Special revenue	Proprietary funds	
	(a)	(b)		Enterprise (c)	Internal service (d)
	T01	T01	T01	T01	T01
1. Revenue from taxes			\$ 186,130		
2. Revenue from licenses, permits and fees					
3. Revenue directly from the federal government					
4. Revenue from the State of New Hampshire					
5. Revenue from other governments					
6. Revenue from charges for services					
(a) Water supply system charges	A91		2,286,232	A91	
(b) Sewer user charges	A80		3,192,172	A80	
(c) Garbage/refuse collection charges	A81		3,093,285	A81	
(d) Electric	A92			A92	
(e) Airport and aviation	A01		489,720	A01	
(f) Highway	A44			A44	
(g) Toll facilities	A45			A45	
(h) Parks and recreation	A61			A61	
(i) Parking	A90			A90	
(j) Transit or bus system	A94			A94	
(k) Other - Specify	A99		452,450	A99	
(1) Police					
(2)					
(3)					
7. Revenue from miscellaneous sources					
(a) Interest on investments	U20			U20	
(b) Other miscellaneous sources	U99	8,667	1,165,577	U99	
8. Interfund operating transfers in					
Other financial sources	U99	1,307,611	677,625	U99	
7,580,000					
10. TOTAL REVENUE AND OTHER SOURCES		\$9,681,458	\$12,294,016		

**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	\$498,426	E89	
2. Public safety	F92	E92	-	E92	
(a) Police			531,998		
(b) Ambulance					
(c) Fire	F24	E24		E24	
3. Airport/aviation center	F01	E01	777,272	E01	
4. Highways and streets	F44	E44		E44	
5. Toll highways	F45	E45		E45	
6. Sanitation	F81	E81	2,763,119	E81	
7. Water distribution and treatment	F81	F81	1,457,882	E81	
8. Sewerage	F80	F80		E80	
9. Electric	F82	E82		E82	
10. Health	F32	E32		E32	
11. Welfare	F79	E79		E79	
12. Culture and recreation	F81	E81	140,832	E81	
13. Parking	F80	E80		E80	
14. Transit or bus system	F84	E84		E84	
15. Conservation	F89	E89	209,899	E89	
16. Redevelopment and housing	F50	E50		E50	
17. Economic development	F89	E89		E89	
18. Debt service		E23	1,557,797	E23	
19. Capital outlay - other	F89	F89	2,715	F89	
20. Interfund operating transfers out			2,824,580		
21. TOTAL EXPENDITURES		\$12,258,960	\$10,784,532		

Remarks

**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>					
1. Current assets					
(a) Cash and equivalents	1010	\$13,002,822	\$ 3,697,559		
(b) Investments	1030		101,945		
(c) Accounts receivable	1150		803,243		
(d) Due from other governments	1280	1,564,040	81,250		
(e) Due from other funds	1310	256,348	527,782		
(f) Other - Specify Prepaid items Taxes receivable Interest receivable			27,071		
2. Fixed assets					
(a) Land and improvements	1610				
(b) Buildings	1620				
(c) Machinery, vehicles and equipment	1640				
(d) Construction in progress	1650				
(e) Improvements other than buildings	1660				
(f) Other - Specify					
<b>3. TOTAL ASSETS</b>		\$14,823,211	\$5,228,850		
Remarks					

BALANCE SHEET FOR SUMMARY OF ALL OTHER FUNDS (Continued)

B. LIABILITIES AND FUND EQUITY	Account No.	Capital projects	Special revenue	Proprietary funds	
				Enterprise	Internal service
1. Liabilities	(a)	(b)	(c)	(d)	(e)
(a) Warrants and accounts payable	2020		\$147,480		
(b) Compensated absences payable	2030				
(c) Contracts payable	2050	513,815			
(d) Due to other governments	2070	5,904,415			
(e) Due to other funds	2080	103,145	1,392,374		
(f) Deferred revenue	2220		165,042		
(g) Notes and bonds payable					
(h) Other - Specify Retainage payable Escrow and performance deposits		729,234	4,900		
<b>(i) TOTAL LIABILITIES</b>		<b>\$6,850,809</b>	<b>\$1,712,706</b>		
2. Fund equity/Capital					
(a) Reserve for encumbrances	2440		\$126,368		
(b) Reserve for special purposes	2490	1,420,478	8,000		
(c) Unreserved fund balance	2530	(261,265)	3,391,778		
(d) Municipal contributed capital	2810				
(e) Other contributed capital	2620				
(f) Retained earnings	2790				
<b>(g) TOTAL FUND EQUITY</b>		<b>7,872,602</b>	<b>3,516,144</b>		
<b>3. TOTAL LIABILITIES AND FUND EQUITY</b>		<b>\$14,823,211</b>	<b>\$5,228,850</b>		



**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 VII.

Purpose (a)	Account No. (b)	Amount (c)
Payments made to other local governments for:		
Schools		M12
Sewers		M60
All other - County	4831	M89
All other - Towns	4199	M89
Payments made to State for:		
Highways	4319	L44
All other purposes	4199	L80

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

Long-term debt purpose (a)	Bonds outstanding at the beginning of this fiscal year (b)	Bonds during this fiscal year		Outstanding at the end of this fiscal year (e)	
		Issued (c)	Retired (d)		
Industrial revenue	19T	24T	34T	44T	
All other debt	19X	29U	39U	49U	45,886,274
Interest on water debt	19H				

**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  
200  
\$12,001,418

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

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

Type of fund (a)	Amount at end of fiscal year Orn/ 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	W51

Remarks

**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

Signatures of a majority of the governing body:

*Gregory A. Colby*

5-19-11

FINANCE DIRECTOR / CITY TREASURER

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

*Gregory A. Colby*

Regular office hours

Monday thru Friday, 8 am to 5 pm

Email address

gcolby@plodzik.com

**GENERAL INSTRUCTIONS**

Three copies of this report are sent to each municipality. Selectmen, treasurer and tax collector are expected to cooperate in making out this report. When completed, one copy should be returned to the Department of Revenue Administration and one copy should be placed in your municipal records. The third copy is for use in preparing the annual printed report for the voters.

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

**WHEN TO FILE: (R.S.A. 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  
Community Services Division  
PO Box 487  
Concord, NH 03302-0487