

UFB - 801,383

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9/13/11

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2011

FORM F-65(MS-5) SEP 09 2011

NH DEPT OF REV ADMIN  
MUNICIPAL SERVICES

STATE OF NEW HAMPSHIRE  
DEPARTMENT OF REVENUE ADMINISTRATION  
MUNICIPAL SERVICES DIVISION

30 3 006 016 1769  
LYNDEBOROUGH TOWN  
CLERK  
PO BOX 6  
LYNDEBOROUGH, NH 03082



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  
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 8, column (c), page 12)	3110	T01 \$ 3,494,778
b. State and local taxes assessed for school districts \$ ✓ 2,158,530.00	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	T01 19,444
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 35,002
j. Excavation Tax (@\$.02 per cu. yd.)	3187	T99 906
k. TOTAL (Excluding line 1b) ----->		\$ 3,550,130
2. TOTAL revenues for education purposes (This entry should only be used by the few municipalities which have dependent school districts)		Enter Only Dependent Schools in This Space \$
3. Revenue from licenses, permits, and fees		
a. Business licenses and permits	3210	T28 285
b. Motor vehicle permit fees	3220	T01 253,657
c. Building permits	3230	T29 2,499

Part I GENERAL FUND (Continued)		
A. REVENUES - Modified Accrual (Continued)	Account No.	Amount
	(a)	(b)
3. Revenue from licenses, permits and fees (Continued)		T29
d. Other licenses, permits, and fees	3290	8,610
e. TOTAL ----->		\$ 265,051
4. Revenue from the federal government		B50
a. Housing and urban renewal (HUD)	3311	\$ -
b. Environmental protection	3312	B89
c. Other federal grants and reimbursements - Specify		B89
FEMA	3319	33,277
d. TOTAL ----->		\$ 33,277
5. Revenue from the State of New Hampshire		C30
a. Shared revenue block grant	3351	\$ -
b. Meals and rooms distribution	3352	C30 80,165
c. Highway block grant	3353	C46 83,559
d. Water pollution grants	3354	C89 -
e. Housing and community development	3355	C50 -
f. State and federal forest land reimbursement	3356	C89 18
g. Flood control reimbursement	3357	C89 -
h. Other state grants and reimbursements - Specify	3359	C89 -
i. TOTAL ----->		\$ 163,742
6. Revenue from other governments		D89
Intergovernmental revenue - Other	3379	\$ -
7. Revenue from charges for services (Exclude interfund transfers)		A89
a. Income from departments	3401	\$ 712
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		A81 -
j. Cemeteries		A03 -
k. Toll Highways		A45 -
l. Other charges	3409	A89 -
m. TOTAL ----->		\$ 712

**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 60
c. Interest on investments	3502	U20 1,590
d. Rents of property	3503	U40 10,660
e. Fines and forfeits	3504	U30 -
f. Insurance dividends and reimbursements	3506	U99 -
g. Contributions and donations	3508	U50 719
h. Other miscellaneous sources not otherwise classified	3509	U99 18,163
<b>i. TOTAL ----- &gt;</b>		\$ 31,192
<b>9. Interfund operating transfers in</b>		
a. Transfers from special revenue fund	3912	\$ -
b. Transfers from capital projects fund	3913	121,082
c. Transfers from proprietary funds	3914	-
d. Transfers from capital reserve fund	3915	-
e. Transfers from trust and fiduciary funds	3916	3,613
f. Transfers from conservation duns	3917	-
<b>g. TOTAL ----- &gt;</b>		\$ 124,695
<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>		\$ 4,168,799
<b>12. TOTAL FUND EQUITY (Beginning of year)</b> (Should equal line B.2g, column b, page 9) ----- >		\$ 632,850 ✓
<b>13. TOTAL OF LINES 11 AND 12</b> (Should equal line 21, page 8) ----- >		\$ 4,801,649

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 124,108	G29	F29
b. Election and registration	4140	E89 10,993	G89	F89
c. Financial administration	4150	E23 63,482	G23	F23
d. Revaluation of property	4152	E23 35,407	G23	F23
e. Legal expense	4153	E25 21,163	G25	F25
f. Personnel administration	4155	E29 207,881	G29	F29
g. Planning and zoning	4191	E29 1,630	G29	F29
h. General government building	4194	E31 28,185	G31	F31
i. Cemeteries	4195	E03 -	G03	F03
j. Insurance not otherwise allocated	4196	E89 22,879	G89	F89
k. Advertising and regional association	4197	E89 1,344	G89	F89
l. Other general government	4199	E89 -	G89	F89
m. TOTAL ----->		\$ 517,072		
<b>2. Public safety</b>				
a. Police	4210	E62 159,835	G62	F62
b. Ambulance	4215	E32 46,782	G32	F32
c. Fire	4220	E24 68,003	G24	F24
d. Building inspection	4240	E66 1,530	G66	F66
e. Emergency management	4290	E89 1,295	G89	F89
f. Other public safety (including communications)	4299	E89 -	G89	F89
g. TOTAL ----->		\$ 277,445		
<b>3. Airport/Aviation center</b>				
a. Administration	4301	-		
b. Airport operations	4302	-		
c. Other	4309	-		
d. TOTAL ----->		\$	G01	F01

Remarks

**Part I GENERAL FUND (Continued)**

<b>B. EXPENDITURES - Modified Accrual (Continued)</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>4. Highways and streets</b>				
a. Administration	4311	69,868	G44	F44
b. Highways and streets	4312	428,171	G44	F44
c. Bridges, railroad crossing	4313	-	G44	F44
d. Street lighting	4316	3,919	G44	F44
e. Toll highways	4316	-	E45	G45
f. Other highway, streets, and bridges	4319	-	E44	G44
<b>g. TOTAL -----&gt;</b>		<b>\$ 501,958</b>		
<b>5. Sanitation</b>				
a. Administration	4321	-	E80	G80
b. Solid waste collection	4323	-	E81	G81
c. Solid waste disposal	4324	55,666	E81	G81
d. Solid waste clean-up	4325	-	E81	G81
e. Sewage collection and disposal	4326	-	E80	G80
f. Other sanitation	4329	-	E80	G80
<b>g. TOTAL -----&gt;</b>		<b>\$ 55,666</b>		
<b>6. Water distribution and treatment</b>				
a. Administration	4331	-		
b. Water services	4332	-		
c. Water treatment	4335	-		
d. Water conservation	4338	-		
e. Other water	4339	-		
<b>f. TOTAL -----&gt;</b>		<b>\$ -</b>	<b>E91</b>	<b>G91</b>
<b>7. Electric</b>				
a. Administration	4351	-		
b. Generation	4352	-		
c. Purchase costs	4353	-		
d. Equipment maintenance	4354	-		
e. Other electric	4359	-		
<b>f. TOTAL -----&gt;</b>		<b>\$ -</b>	<b>E92</b>	<b>G92</b>

**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
	(a)	(b)	(c)	(d)
<b>8. Health</b>				
a. Administration	4411	530		
b. Pest Control	4414	-		
c. Health agencies and hospitals	4415	3,235		
d. Other Health	4419	-		
e. TOTAL ----->		E32 \$ 3,765	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>				
<b>10. Welfare</b>		E79	G79	F79
a. Administration	4441	-		
b. Direct assistance	4442	J67 16,043		
c. Intergovernmental welfare payments	4444	M79 -		
d. Vendor payments	4445	E75 -		
e. Other welfare	4449	E79 -	G79	F79
f. TOTAL ----->		\$ 16,043		
<b>11. Culture and recreation</b>		E61	G61	F61
a. Parks and recreation	4520	4,700		
b. Library	4550	E52 -	G52	F52
c. Patriotic purposes	4583	E61 1,096	G61	F61
d. Other culture and recreation	4589	E61 2,882	G61	F61
e. TOTAL ----->		\$ 8,678		
<b>12. Conservation</b>				
a. Administration	4611	-		
b. Purchase of natural resources	4612	-		
c. Other conservation	4619	-		
d. TOTAL ----->		E59 \$ -	G59	F59
<b>13. Redevelopment and housing</b>				
a. Administration	4631	-		
b. Redevelopment and housing	4632	-		
c. TOTAL ----->		E50 \$ -	G50	F50

**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
	(a)	(b)	(c)	(d)
<b>14. Economic development</b>				
a. Administration	4651	-	\$	\$
b. Economic development	4652	-		
c. Other economic development	4659	-		
d. TOTAL ----->		E89 \$ -	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	-	G89	\$
c. Buildings	4903	70,000	G89 \$	F89
d. Improvements other than buildings	4909	8,723	G89 \$	F89
e. TOTAL ----->		\$ 78,723		
<b>17. Interfund operating transfers out</b>				
a. Transfers to special revenue funds	4912	100,391		
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 ----->		\$ 100,391		
<b>Cumulative Expenditure Totals from pages 4-7.....&gt;</b>		1,559,741.00		

Remarks





**Part III GENERAL FUND BALANCE SHEET**

**MODIFIED ACCRUAL**

<b>A. ASSETS</b>		Account No. (a)	Beginning of Year (b)	End of year (c)
<b>1. Current assets</b>				
a. Cash and equivalents		1010	1,309,991.00	1,714,794
b. Investments		1030	-	-
c. Taxes receivable (From Section D, page 12)		1080	257,172.00	218,941 ✓
d. Tax liens receivable (From Section D, page 12)		1110	70,537.00	71,907 ✓
e. Accounts receivable		1150	9,129.00	713
f. Due from other governments		1260	12,349.00	-
g. Due from other funds		1310	126,318.00	3,613
h. Other current assets		1400	3,476.00	7,039
i. Tax deeded property (subject to resale)		1670	-	-
<b>j. TOTAL ASSETS (Should equal line B3) ----- &gt;</b>			1,788,972.00	\$ 2,017,007
<b>B. LIABILITIES AND FUND EQUITY</b>				
<b>1. Current liabilities</b>				
a. Warrants and accounts payable		2020	22,193.00	85,397
b. Compensated absences payable		2030	-	-
c. Contracts payable		2050	-	-
d. Due to other governments		2070	232.00	127
e. Due to school districts		2075	1,131,746.00	1,018,012 ✓
f. Due to other funds		2080	-	-
g. Deferred revenue		2220	1,951.00	5,408
h. Notes payable - Current		2230	-	-
i. Bonds payable - Current		2250	-	-
j. Other payables		2270	-	10,325
<b>k. TOTAL LIABILITIES -----&gt;</b>			1,156,122.00	1,119,269.00
<b>2. Fund equity (Please detail on page 10)</b>				
a. Assigned (formerly reserve for encumbrances)		2440	44,783.00	92,879
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		
e. Assigned (formerly reserve for special purposes)		2490	3,476.00	3,476
f. Unassigned (formerly unreserved fund balance)		2530	584,591.00	801,383
<b>g. TOTAL FUND EQUITY -----&gt;</b>			632,850.00	\$ 897,738
<b>3. TOTAL LIABILITIES AND FUND EQUITY -----&gt;</b> (Should equal line A1) ----- >			1,788,972.00	2,017,007.00





**Part VI RECONCILIATIONS**

**A. RECONCILIATION OF SCHOOL DISTRICT LIABILITY**

	Amount
1. School district liability at beginning of year (Account number 2075, column b, on page 9)	\$ <i>Pr Yr</i> 1,131,746
2. ADD: School district assessment for current year	✓ 2,158,530
3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)	3,290,276
4. SUBTRACT: Payments made to school district	< (2,272,264) >
5. School district liability at end of year (lines 3 less line 4) (Account number 2075, column c, on page 9)	<i>To B/S</i> 1,018,012

**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) (Be sure to include (TANS) in Account number 2230, column c, page 9)	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) *	✓ 9,550	✓ 25,000	<i>34,550</i> 24,500
2. SUBTRACT: Abatements made (From tax collector's report) <i>CPA#</i>	8,155	8,347	16,502
3. SUBTRACT: Discounts	-	< >	-
4. SUBTRACT: Refunds (Cash abatements) ✓	10,293	4,121	14,414
5. ESTIMATED ALLOWANCE FOR ABATEMENTS AT END OF YEAR **	18,819	6,181	(25,000)
6. Excess of estimate (Add to revenue on page 1, line 1a)	<i>(27,717)</i> 46,847	<i>6351</i> 43,649	<i>(21,366)</i> 40,486

\*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 <i>=MS-601</i>	237,760	78,088	315,848
2. SUBTRACT: "Overlay" carried forward as Allowance for Abatements (from Worksheet C, line 5)	(18,819)	(6,181)	(25,000)
3. Receivable, end of year * <i>To B/S</i>	218,941	71,907	290,848

\*(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	T01 \$	T29	Enterprise (c)	Internal service (d)
1. Revenue from taxes						
2. Revenue from licenses, permits, and fees				380		
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						
(b) Sewer user charges						
(c) Garbage/refuse collection charges						
(d) Electric						
(e) Airport and aviation						
(f) Highway						
(g) Toll facilities						
(h) Parks and recreation						
(i) Parking						
(j) Transit or bus system						
(k) Other - Specify --L						
(1) Charges for Service				16,458		
(2)						
(3)						
7. Revenue from miscellaneous sources						
(a) Interest on investments		44,171				
(b) Other miscellaneous sources				1,777		
8. Interfund operating transfers in						
9. Other financial sources						
10. TOTAL REVENUE AND OTHER SOURCES	\$	85,570	\$	60,006		

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

EXPENDITURES (BY FUNCTIONS)	Capital projects (a)	Special revenue (b)	Proprietary funds	
			Enterprise (c)	Internal service (d)
1. General government	F89 \$	E89 \$ 12,395	E89 \$	
2. Public Safety (a) Police	F62	E62 12,087	E62	
(b) Ambulance	F24	E32	E32	
(c) Fire	F01	E24	E24	
3. Airport/Aviation center	F44	E01	E01	
4. Highway and streets	F45	E44	E44	
5. Toll Highways	F81	F45	F45	
6. Sanitation	F81	F81	F81	
7. Water distribution and treatment	F91	F91	F91	
8. Sewerage	F80	E80	E80	
9. Electric	F82	E92	E92	
10. Health	F32	E32	E32	
11. Welfare	F79	E79	E79	
12. Culture and recreation	F61	E61 31,082	E61	
13. Parking	F60	E60	E60	
14. Transit or bus system	F94	E94	E94	
15. Conservation	F59	E59 4,396	E59	
16. Redevelopment and housing	F50	E50	E50	
17. Economic development	F89	E89	E89	
18. Debt service		E23	E23	
19. Capital outlay - other	F69 321,686	F89	F89	
20. Interfund operating transfers out		625		
21. TOTAL EXPENDITURES	\$ 321,686	\$ 60,595		
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	\$ 12,298	\$ 67,972		
(b) Investments	1030				
(c) Accounts receivable	1150				
(d) Due from other governments	1260				
(e) Due from other funds	1310				
(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> →		\$ 12,298	\$ 67,972		

Remarks





**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 other local governments for:		
Schools		M12
Sewers		M80
All other - County	4931	M89
All other - Towns	4199	M89
Payments made to State 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 fiscal year (e)
		Issued (c)	Retired (d)	
Industrial revenue	19T	24T	34T	44T
All other debt	19U	29U	39U	49U
Interest on water debt	19I			

**C. SALARIES AND WAGES**

Report here the total salaries and wages paid to all employees of your city before deductions for social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of city employees charged to construction projects. These amounts may be taken from the W3 form filed by your government for the year ended December 31.

Total wages paid
Z00
682,129

**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
	2,281,711

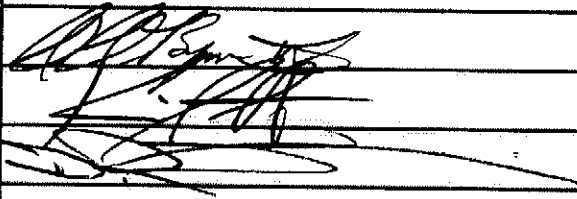
Remarks

**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 9/7/11

Signatures of a majority of the governing body:



Arnie Byam  
Kevin Boette  
Donald Sawin

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.)

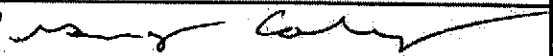
Preparer (Please print or type)

Gregory A Colby

Regular Office Hours

8:00 am to 4:30 pm

Signature



Email address

gcolby@plodzik.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