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NH DEPT OF REVENUE ADM  
MUNICIPAL SERVICES

CPA - Melanson & Heath

2011

FORM F-66(MS-5)

STATE OF NEW HAMPSHIRE  
DEPARTMENT OF REVENUE ADMINISTRATION  
MUNICIPAL SERVICES DIVISION



ANNUAL CITY/TOWN  
FINANCIAL REPORT

30 3 006 022 5190  
NEW IPSWICH TOWN  
CHR BD OF SELECTMEN  
661 TURNPIKE RD  
NEW IPSWICH, NH 03071

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	T01 \$ 7,237,101
b. State and local taxes assessed for school districts	\$ 5,746,019.00	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 22,776
g. Payments in lieu of taxes		3186	U99
h. Other taxes (Explain on separate schedule)		3189	T01 298
i. Interest and penalties on delinquent taxes		3190	T01 84,007
j. Excavation Tax (@\$.02 per cu. yd.)		3187	T99
k. TOTAL (Excluding line 1b)			\$ 7,344,181
			Enter Only Dependent Schools in This Space
			\$
3. Revenue from licenses, permits, and fees			
a. Business licenses and permits		3210	T28
b. Motor vehicle permit fees		3220	T01 678,384
c. Building permits		3230	T29 12,212

Part I **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	T28 52,007
<b>e. TOTAL</b> ----->		\$ 742,803
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 (FEMA; Homeland Security; COPPS, etc.)	3319	B89
<b>d. TOTAL</b> ----->		\$
5. Revenue from the State of New Hampshire		C30
a. Shared revenue block grant	3351	\$ 233,989
b. Meals and rooms distribution	3352	C30
c. Highway block grant	3353	C46 136,298
d. Water pollution grants	3354	C89 9,818
e. Housing and community development	3355	C50
f. State and federal forest land reimbursement	3356	C89 4,661
g. Flood control reimbursement	3357	C89
h. Other state grants and reimbursements - Specify	3359	C89
<b>i. TOTAL</b> ----->		\$ 384,746
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	\$ 31,190
b. Water supply system charges	3402	A91
c. Sewer user charges	3403	A80
d. Garbage-refuse charges	3404	A81 54,377
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> ----->		\$ 85,567

**Part I GENERAL FUND (Continued)**

<b>A. REVENUES - Modified Accrual (Continued)</b>	Account No.	Amount
8. Revenue from miscellaneous sources	(a)	(b)
a. Special assessments	3500	U01 \$
b. Sale of municipal property	3501	U11 1,228
c. Interest on investments	3502	U20 8,323
d. Rents of property	3503	U40 7,932
e. Fines and forfeits	3504	U30
f. Insurance dividends and reimbursements	3506	U89
g. Contributions and donations	3508	U50
h. Other miscellaneous sources not otherwise classified	3509	U99 2,599
<b>i. TOTAL</b> ----->		\$ 18,082
<b>9. Interfund operating transfers in</b>		
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	
e. Transfers from trust and fiduciary funds	3916	
f. Transfers from conservation duns	3917	
<b>g. TOTAL</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> ----->		\$ 8,575,179
<b>12. TOTAL FUND EQUITY (Beginning of year)</b> (Should equal line B.2g, column b, page 9) ----->		\$ 1,294,439 ✓
<b>13. TOTAL OF LINES 11 AND 12</b> (Should equal line 21, page 8) ----->		\$ 9,869,618

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 200,030	G29	F29
b. Election and registration	4140	E89 61,883	G89	F89
c. Financial administration	4150	E23 76,339	G23	F23
d. Revaluation of property	4152	E23	G23	F23
e. Legal expense	4153	E25 32,818	G25	F25
f. Personnel administration	4155	E28 218,638	G29	F29
g. Planning and zoning	4191	3,670	G29	F29
h. General government building	4194	E31 81,026	G31	F31
i. Cemeteries	4195	E03 17,327	G03	F03
j. Insurance not otherwise allocated	4196	E89 57,153	G89	F89
k. Advertising and regional association	4197	E89 8,966	G89	F89
l. Other general government	4199	E89	G89	F89
m. TOTAL ----->		\$ 738,849		
<b>2. Public safety</b>				
a. Police	4210	E62 477,131	G62	F62
b. Ambulance	4215	E32 27,977	G32	F32
c. Fire	4220	E24 100,418	G24	F24
d. Building inspection	4240	E86 9,825	G66	F66
e. Emergency management	4290	E89 6,403	G89	F89
f. Other public safety (including communications)	4299	E89 55,589	G89	F89
g. TOTAL ----->		\$ 677,323		
<b>3. Airport/Aviation center</b>				
a. Administration	4301			
b. Airport operations	4302			
c. Other	4309			
d. TOTAL ----->		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 570,778	G44	F44
c. Bridges, railroad crossing	4313	E44	G44	F44
d. Street lighting	4318	E44 21,828	G44	F44
e. Toll highways	4316	E45	G45	F45
f. Other highway, streets, and bridges	4319	E44	G44	F44
g. TOTAL ----->		\$ 592,806		
<b>5. Sanitation</b>				
a. Administration	4321	E80 79,846	G80	F80
b. Solid waste collection	4323	E81	G81	F81
c. Solid waste disposal	4324	E81	G81	F81
d. Solid waste clean-up	4325	E81 12,883	G81	F81
e. Sewage collection and disposal	4326	E80	G80	F80
f. Other sanitation	4329	E80	G80	F80
g. TOTAL ----->		\$ 92,729		
<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			
f. TOTAL ----->		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			
f. TOTAL ----->		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	504		
b. Pest Control	4414	281		
c. Health agencies and hospitals	4415			
d. Other Health	4419			
e. <b>TOTAL</b> →		E32 \$ 765	G32	F32
10. Welfare		E79	G79	F79
a. Administration	4441	J67		
b. Direct assistance	4442	53,079		
c. Intergovernmental welfare payments	4444	M79		
d. Vendor payments	4445	E75		
e. Other welfare	4449	E79	G79	F79
f. <b>TOTAL</b> →		\$ 53,079		
11. Culture and recreation		E61	G61	F61
a. Parks and recreation	4520	39,348	G52	F52
b. Library	4550	30,000	G61	F61
c. Patriotic purposes	4583	1,408	G61	F61
d. Other culture and recreation	4589		G61	F61
e. <b>TOTAL</b> →		\$ 70,754		
12. Conservation		E59	G59	F59
a. Administration	4611	1,825		
b. Purchase of natural resources	4612			
c. Other conservation	4619			
d. <b>TOTAL</b> →		\$ 1,825	G59	F59
13. Redevelopment and housing		E50	G50	F50
a. Administration	4631			
b. Redevelopment and housing	4632			
c. <b>TOTAL</b> →		\$	G50	F50

**Part I GENERAL FUND (Continued)**

<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>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>
<b>14. Economic development</b>				
a. Administration	4651	\$	\$	\$
b. Economic development	4652			
c. Other economic development	4659			
d. <b>TOTAL</b> ----->		E89 \$	G89 \$	F89 \$
<b>15. Debt service</b>				
a. Principal long term bonds and notes	4711	35,000		
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	3,703		
e. <b>TOTAL</b> ----->		E23 \$		
<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	\$	G89	F89
d. Improvements other than buildings	4909	174,026	G89	F89
e. <b>TOTAL</b> ----->		\$	174,026	
<b>17. Interfund operating transfers out</b>				
a. Transfers to special revenue funds	4912			
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. <b>TOTAL</b> ----->		\$	-	
<b>Cumulative Expenditure Totals from pages 4-7.....&gt;</b>		2,460,021.00		

Remarks

**Part I GENERAL FUND (Continued)**

<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>
a. Taxes assessed for county	4931	\$ 450,402.00	✓	
b. Taxes assessed for precincts/village districts	4932			
c. Local education taxes assessed	4933	4,810,453.00	✓	
d. Taxes assessed for state	4934	935,566.00	✓	
e. Payments to other governments	4939			
<b>f. TOTAL</b> ----->		<b>\$ 6,196,421</b>		
<b>19. TOTAL EXPENDITURES</b> ----->		<b>\$ 8,856,442</b>		
<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> ----->		<b>\$ 1,213,176</b>	✓	
<b>21. TOTAL OF LINES 19 AND 20</b> <i>(Should equal line 13 on page 3)</i> ----->		<b>\$ 9,069,618</b>		

**Part II**

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>
3189	Excavation tax	298.00



**Part III GENERAL FUND BALANCE SHEET**

**MODIFIED ACCRUAL**

<b>A. ASSETS</b>	<b>Account No. (a)</b>	<b>Beginning of Year (b)</b>	<b>End of year (c)</b>
<b>1. Current assets</b>			
a. Cash and equivalents	1010	1,608,317.00	520,087
b. Investments	1030	2,720,840.00	2,746,216
c. Taxes receivable (From Section D, page 12)	1080	2,136,642.00	462,149 ✓
d. Tax liens receivable (From Section D, page 12)	1110	164,587.00	215,762 ✓
e. Accounts receivable	1150	4,288.00	3,488
f. Due from other governments	1260		
g. Due from other funds	1310	94,907.00	244,943
h. Other current assets	1400	25,448.00	8,879
i. Tax deeded property (subject to resale)	1670	5,828.00	5,628
<b>j. TOTAL ASSETS (Should equal line B3) -----&gt;</b>		<b>6,760,567.00</b>	<b>4,207,152.00</b>
<b>B. LIABILITIES AND FUND EQUITY</b>			
<b>1. Current liabilities</b>			
a. Warrants and accounts payable	2020	43,302.00	118,434
b. Compensated absences payable	2030		
c. Contracts payable	2050		
d. Due to other governments	2070		
e. Due to school districts	2075	4,059,883.00	2,770,243 ✓
f. Due to other funds	2080		11,838
g. Deferred revenue	2220	113,143.00	93,461
h. Notes payable - Current	2230	1,250,000.00	
i. Bonds payable - Current	2250		
j. Other payables	2270		
<b>k. TOTAL LIABILITIES -----&gt;</b>		<b>5,468,128.00</b>	<b>2,993,976.00</b>
<b>2. Fund equity (Please detail on page 10)</b>			
a. Assigned (formerly reserve for encumbrances)	2440	2,482.00	22,835
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	5,628.00	5,628
f. Unassigned (formerly unreserved fund balance)	2530	1,286,329.00	1,184,913
<b>g. TOTAL FUND EQUITY -----&gt;</b>		<b>1,294,439.00</b>	<b>1,213,178.00</b>
<b>3. TOTAL LIABILITIES AND FUND EQUITY -----&gt;</b> (Should equal line A1) ----->		<b>6,760,567.00</b>	<b>4,207,152.00</b>

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10/13

**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)

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

Account number (a)	Item (b)	Amount (c)
2440	Reserve for encumbrances (assigned)	22,635
2490	Reserve for tax deeded property (assigned)	5,628
2530	Unreserved fund balance (unassigned)	1,184,913

**Part V**     **GENERAL FUND**

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

	Year (a)	Principal (b)	Interest (c)	Total (d)
1. <b>GOB - Landfill postclosure</b>	2011	\$ 35,000	\$ 18,071	\$ 53,071
2.	2012	35,000	16,780	\$ 51,780
3.	2013	35,000	15,490	\$ 50,490
4.	2014	35,000	14,199	\$ 49,199
5.	2015	36,000	12,908	\$ 47,908
6. <b>SUBTOTAL (Sum of lines 1-5)</b>		\$ 175,000	\$ 77,448	\$ 252,448
7. Remaining periods of debt				\$ 373,086
8. <b>TOTAL</b> _____		\$ 175,000	\$ 77,448	\$ 625,534

**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
Landfill postclosure	\$ 800,000	Postclosure funding	\$ 35,000	3.688	Sep-24	\$ 525,000	\$	\$ 35,000	\$ 490,000
<b>TOTAL</b> →						\$ 525,000	\$	\$ 35,000	\$ 490,000

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)	\$			4,059,683
2. ADD: School district assessment for current year		✓		5,746,019
3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)		9,805,702		
4. SUBTRACT: Payments made to school district		< 7,035,459 >		
5. School district liability at end of year (lines 3 less line 4) (Account number 2075, column c, on page 9)		2,770,243		
<b>B. RECONCILIATION OF TAX ANTICIPATION NOTES</b>		Amount		
1. Short-term (TANS) debt at beginning of year	61V \$			1,250,000
2. ADD: New issues during current year		-		
3. SUBTRACT: Issues retired during current year		< 1,250,000 >		
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 \$	-		
<b>PLEASE REFER TO THE INSTRUCTIONS TO COMPLETE SECTIONS C AND D</b>				
<b>C. ALLOWANCE FOR ABATEMENTS WORKSHEET</b>		Current year (a)	Prior years (b)	TOTAL (c)
1. Overlay/Allowance for Abatements (Beginning of year) *		✓ 38,372	46,000	84,372 <del>38,372</del>
2. SUBTRACT: Abatements made (From tax collector's report)		(5,078)	< 8815 >	13,893 (5,078)
3. SUBTRACT: Discounts		< >	< >	< >
4. SUBTRACT: Refunds (Cash abatements)		(2,107)	< >	(2,107)
<b>5. ESTIMATED ALLOWANCE FOR ABATEMENTS AT END OF YEAR **</b>		< >	< >	< >
6. Excess of estimate (Add to revenue on page 1, line 1a)		31,187	37,185	68,372 <del>31,187</del>
*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		462,149	215,762	677,911
2. SUBTRACT: "Overlay" carried forward as Allowance for Abatements (from Worksheet C, line 5)		< >	< >	< >
3. Receivable, end of year *		462,149	215,762	677,911
* (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			Special Revenue		Proprietary funds	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1. Revenue from taxes	T01 \$	T01 \$ 11,838	T01 \$	T01 \$	T01 \$	T01 \$	T01 \$
2. Revenue from licenses, permits, and fees	T29	T29	T29	T29	T29	T29	T29
3. Revenue directly from the federal government	B89	B89	B89	B89	B89	B89	B89
4. Revenue from the State of New Hampshire	C89	C89	C89	C89	C89	C89	C89
5. Revenue from other governments	D89	D89	D89	D89	D89	D89	D89
6. Revenue from charges for services	A91	A91	A91	A91	A91	A91	A91
(a) Water supply system charges	A80	A80	A80	A80	A80	A80	A80
(b) Sewer user charges	A81	A81	A81	A81	A81	A81	A81
(c) Garbage/refuse collection charges	A92	A92	A92	A92	A92	A92	A92
(d) Electric	A01	A01	A01	A01	A01	A01	A01
(e) Airport and aviation	A44	A44	A44	A44	A44	A44	A44
(f) Highway	A45	A45	A45	A45	A45	A45	A45
(g) Toll facilities	A61	A61	A61	A61	A61	A61	A61
(h) Parks and recreation	A60	A60	A60	A60	A60	A60	A60
(i) Parking	A94	A94	A94	A94	A94	A94	A94
(j) Transit or bus system	A89	A89	A89	A89	A89	A89	A89
(k) Other - Specify	A89	A89	A89	A89	A89	A89	A89
(1) Green Center	A89	A89	A89	A89	A89	A89	A89
(2)	A89	A89	A89	A89	A89	A89	A89
(3)	A89	A89	A89	A89	A89	A89	A89
7. Revenue from miscellaneous sources	U20	U20	U20	U20	U20	U20	U20
(a) Interest on investments	U99	U99	U99	U99	U99	U99	U99
(b) Other miscellaneous sources							
8. Interfund operating transfers in							
9. Other financial sources	U99	U99	U99	U99	U99	U99	U99
10. TOTAL REVENUE AND OTHER SOURCES	\$	\$ 135,410	\$	\$ 42,813	\$	\$	\$

**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 \$ 765	E89 \$	
2. Public Safety	F62	E62	E62	
(a) Police			E32	
(b) Ambulance	F24		E24	
(c) Fire	F01		E01	
3. Airport/Aviation center	F44	E44	E44	
4. Highway and streets	F45	F45	F45	
5. Toll Highways	F81	F81	F81	
6. Sanitation	F91	F91	E91	
7. Water distribution and treatment	F80	E80	E80	
8. Sewerage	F82	E92	E92	
9. Electric	F32	E32	E32	
10. Health	F79	E79	E79	
11. Welfare	F61	E61	E61	
12. Culture and recreation	F60	E60 20,924	E60	
13. Parking	F94	E94	E94	
14. Transit or bus system	F59	E59	E59	
15. Conservation	F50	E50 37,129	E50	
16. Redevelopment and housing	F89	E89	E89	
17. Economic development		E23	E23	
18. Debt service	F89	F89	F89	
19. Capital outlay - other	127,036	23,000		
20. Interfund operating transfers out				
21. TOTAL EXPENDITURES	\$ 127,036	\$ 81,818		
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		\$ 661,507		
(b) Investments	1030				
(c) Accounts receivable	1150				
(d) Due from other governments	1260	48,938			
(e) Due from other funds	1310	180,013	11,838		
(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> →		\$ 228,951	\$ 673,345		
<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	\$	\$	\$	\$
(b) Compensated absences payable	2030				
(c) Contracts payable	2050				
(d) Due to other governments	2070				
(e) Due to other funds	2080	220,577	24,386		
(f) Deferred revenue	2220				
(g) Notes and bonds payable					
(h) Other - Specify --L					
(j) TOTAL LIABILITIES ----->		\$ 220,577	\$ 24,386		
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	8,374	848,979		
(d) Municipal contributed capital	2610				
(e) Other contributed capital	2620				
(f) Retained earnings	2790				
(g) TOTAL FUND EQUITY ----->		\$ 8,374	\$ 848,979		
3. TOTAL LIABILITIES AND FUND EQUITY ----->		\$ 228,951	\$ 873,345		



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	5,746,019
Sewers			M80	
All other - County		4931	M89	450,402
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 fiscal year (e)
		Issued (c)	Retired (d)	
Industrial revenue	19T	24T	34T	44T
All other debt	19U 625,000	29U	39U 35,000	49U 490,000
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
				893,589
<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 <i>Omit cents</i> (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		
		4,592,083		
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 10/11/2011

Signatures of a majority of the governing body:

*George H. Lawrence*

*S. D. O. Horta*

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) <b>MELANSON HEATH &amp; COMPANY, PC</b>	Signature <i>Melanson, Heath + Company P.C.</i>
Regular Office Hours <b>MONDAY - FRIDAY 8 AM - 5 PM</b>	Email address <b>SBURKE@MELANSONHEATH.COM</b>

**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