

CPA: Crane & Bell

LAB # 3109,813 2011

FORM F-65(MS-5)  
(1-13-2011)

STATE OF NEW HAMPSHIRE  
DEPARTMENT OF REVENUE ADMINISTRATION  
MUNICIPAL SERVICES DIVISION

RECEIVED RECEIVED RECEIVED RECEIVED RECEIVED RECEIVED  
ANNUAL CITY/TOWN FINANCIAL REPORT  
OCT 11 2011  
NH DEPT OF REVENUE ADMIN  
MUNICIPAL SERVICES

30 3 004 012 1 2348  
NORTHUMBERLAND TOWN  
CHAIRMAN, BOARD OF SELECTMEN  
3 STATE STREET  
GROVETON, NH 03582

PLEASE RETURN COMPLETED FORM TO

State of New Hampshire  
Department of Revenue Administration  
Municipal 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

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 \$ 3,373,019 ✓
b. State and local taxes assessed for school districts	\$ 1,788,185	4933	
c. Land use change taxes - General Fund		3120	T01 16,415
d. Land use change taxes - Conservation Fund		3121	T01
e. Resident taxes		3180	
f. Timber taxes		3185	T01 5,405
g. Payments in lieu of taxes		3186	U99 12,007
h. Other taxes (Explain on separate schedule)		3189	T01
i. Interest and penalties on delinquent taxes		3190	T01 84,145
j. Excavation Tax (@.02 per cu. yd.)		3187	T99
k. TOTAL (Excluding line 1b)			\$ 3,490,991
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	T28 640
b. Motor vehicle permit fees		3220	T01 306,699
c. Building permits		3230	T29 820

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 licensing and permit taxes	3290	T29 4,250
<b>e. TOTAL ----- &gt;</b>		\$ 312,409
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
RBOG (Rural Business Opportunities Grant)	3319	18,299
<b>d. TOTAL ----- &gt;</b>		\$ 18,299
5. Revenue from the State of New Hampshire		C30
a. Shared revenue block grant	3351	\$
b. Meals and rooms distribution	3352	C30 109,328
c. Highway block grant	3353	C46 47,006
d. Water pollution grants	3354	C89
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		C89
Railroad reimbursement	3359	1,197
<b>i. TOTAL ----- &gt;</b>		\$ 157,531
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	\$ 212,580
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>		\$ 212,580

**Part I GENERAL FUND (Continued)**

<b>A. REVENUES - Modified Accrual (Continued)</b>		Account No.	Amount
<b>8. Revenue from miscellaneous sources</b>		(a)	(b)
a. Special assessments	3500	U01 \$	
b. Sale of municipal property	3501	U11	(5,779)
c. Interest on investments	3502	U20	659
d. Rents of property	3503	U40	
e. Fines and forfeits	3504	U30	953
f. Insurance dividends and reimbursements	3506	U99	12,854
g. Contributions and donations	3508	U50	
h. Other miscellaneous sources not otherwise classified	3509	U99	
<b>i. TOTAL ----- &gt;</b>		\$	<b>8,687</b>
<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 fund	3917		
<b>g. TOTAL ----- &gt;</b>		\$	<b>-</b>
<b>10. Other financial sources</b>			
a. Proceeds from long-term notes and general obligation bonds	3934	\$	63,759
b. Proceeds from all other bonds	3935		
c. Other long-term financial sources	3939		
<b>d. TOTAL ----- &gt;</b>		\$	<b>63,759</b>
<b>11. TOTAL REVENUES FROM ALL SOURCES ----- &gt;</b>			<b>\$ 4,264,256</b>
<b>12. TOTAL FUND EQUITY (Beginning of year)</b>			
(Should equal line B.2g, column b, page 9) ----- >		\$	404,540
<b>13. TOTAL OF LINES 11 AND 12</b>			
(Should equal line 21, page 8) ----- >		\$	4,668,796

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 \$ 9,141	G29 \$ -	F29 \$ -
b. Election and registration	4140	E89 94,714	G89 -	F89 -
c. Financial administration	4150	E23 113,497	G23 -	F23 -
d. Revaluation of property	4152	E23 31,031	G23 -	F23 -
e. Legal expense	4153	E25 9,272	G25 -	F25 -
f. Personnel administration	4155	E29 -	G29 -	F29 -
g. Planning and zoning	4191	E29 4,422	G29 -	F29 -
h. General government building	4194	E31 114,871	G31 -	F31 -
i. Cemeteries	4195	E03 13,506	G03 -	F03 -
j. Insurance not otherwise allocated	4196	E89 28,084	G89 -	F89 -
k. Advertising and regional association	4197	E89 -	G89 -	F89 -
l. Other general government	4199	E89 28,239	G89 -	F89 -
<b>m. TOTAL</b> ----->		\$ 446,776	\$ -	\$ -
<b>2. Public safety</b>				
a. Police	4210	E62 318,300	G62 -	F62 -
b. Ambulance	4215	E32 238,034	G32 -	F32 -
c. Fire	4220	E24 -	G24 -	F24 -
d. Building inspection	4240	E66 -	G66 -	F66 -
e. Emergency management	4290	E89 431	G89 -	F89 -
f. Other public safety (including communications)	4299	E89 -	G89 -	F89 -
<b>g. TOTAL</b> ----->		\$ 556,765	\$ -	\$ -
<b>3. Airport/Aviation center</b>				
a. Administration	4301	\$ -	\$ -	\$ -
b. Airport operations	4302	-	-	-
c. Other	4309	-	-	-
<b>d. TOTAL</b> ----->		E01 \$ -	G01 \$ -	F01 \$ -

Remarks

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>4. Highways and streets</b>				
a. Administration	4311	E44 \$ -	G44 \$ -	F44 \$ -
b. Highways and streets	4312	E44 328,902	G44	F44
c. Bridges, railroad crossing	4313	E44	G44	F44
d. Street lighting	4316	E44 39,634	G44	F44
e. Toll highways	4316	E45	G45	F45
f. Other highway, streets, and bridges	4319	E44	G44	F44
<b>g. TOTAL ----- &gt;</b>		\$ 368,536	\$ -	\$ -
<b>5. Sanitation</b>				
a. Administration	4321	E80 \$ -	G80 \$ -	F80 \$ -
b. Solid waste collection	4323	E81 67,600	G81	F81
c. Solid waste disposal	4324	E81 169,580	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>		\$ 237,180	\$ -	\$ -
<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>		E91 \$ -	G91 \$ -	F91 \$ -
<b>7. Electric</b>				
a. Administration	4351	\$ -	\$ -	\$ -
b. Generation	4352	-	-	-
c. Purchase costs	4353	-	-	-
d. Equipment maintenance	4354	-	-	-
e. Other electric	4359	-	-	-
<b>f. TOTAL ----- &gt;</b>		E92 \$ -	G92 \$ -	F92 \$ -

Part I **GENERAL FUND (Continued)**

<b>B. EXPENDITURES - Modified Accrual (Continued)</b>	Account No.	Total expenditure <i>(includes col c &amp; d)</i>	Equipment and land purchases	Construction
8. Health	(a)	(b)	(c)	(d)
a. Administration	4411	\$ 538	\$ -	\$ -
b. Pest control	4414	-	-	-
c. Health agencies and hospitals	4415	40,605	-	-
d. Other health	4419	-	-	-
e. TOTAL ----->		E32 \$ 41,143	G32 \$ -	F32 \$ -
9. TOTAL expenditures for education purposes <i>(This entry should only be used by the few municipalities which have dependent school districts)</i>		\$ -	\$ -	\$ -
10. Welfare		E79	G79	F79
a. Administration	4441	11,204	-	-
b. Direct assistance	4442	3,196	-	-
c. Intergovernmental welfare payments	4444	-	-	-
d. Vendor payments	4445	-	-	-
e. Other welfare	4449	-	G79	F79
f. TOTAL ----->		\$ 14,400	\$ -	\$ -
11. Culture and recreation		E61	G61	F61
a. Parks and recreation	4520	-	-	-
b. Library	4550	-	G52	F52
c. Patriotic purposes	4583	956	G61	F61
d. Other culture and recreation	4589	6,500	G61	F61
e. TOTAL ----->		\$ 7,456	\$ -	\$ -
12. Conservation				
a. Administration	4611	-	-	-
b. Purchase of natural resources	4612	-	-	-
c. Other conservation	4619	6,746	-	-
d. TOTAL ----->		E59 \$ 6,746	G59 \$ -	F59 \$ -
13. Redevelopment and housing				
a. Administration	4631	\$ -	\$ -	\$ -
b. Redevelopment and housing	4632	-	-	-
c. TOTAL ----->		E50 \$ -	G50 \$ -	F50 \$ -

Part I **GENERAL FUND (Continued)**

<b>B. EXPENDITURES - Modified Accrual (Continued)</b>	Account No.	Total expenditure (includes col c & d)	Equipment and land purchases	Construction
14. Economic development	(a)	(b)	(c)	(d)
a. Administration	4651	\$ -	\$ -	\$ -
b. Economic development	4652	15,000		
c. Other economic development	4659			
<b>d. TOTAL</b> ----->		E89 \$ 15,000	G89 \$ -	F89 \$ -
<b>15. Debt service</b>				
a. Principal long term bonds and notes	4711	\$ 5,000		
b. Interest on long term bonds and notes	4721	189		
c. Interest on tax and revenue anticipation notes	4723	189 4,128		
d. Other debt service charges	4790	E23 -		
<b>e. TOTAL</b> ----->		\$ 9,306		
<b>16. Capital outlay (not reported above)</b>			G89	F89
a. Land and improvements	4901		\$ -	\$ -
b. Machinery, vehicles, and equipment	4902		G89 90,759	
c. Buildings	4903			F89
d. Improvements other than buildings	4909			F89
<b>e. TOTAL</b> ----->			\$ 90,759	\$ -
<b>17. Interfund operating transfers out</b>				
a. Transfers to special revenue funds	4912	\$ 124,660		
b. Transfers to capital projects funds	4913	-		
c. Transfers to proprietary funds	4914	-		
d. Transfers to capital reserve funds	4915	10,000		
e. Transfers to expendable trust funds	4916	-		
f. Transfers to non-expendable trust funds	4918	-		
<b>g. TOTAL</b> ----->		\$ 134,660		
<b>Cumulative Expenditure Totals from pages 4-7</b> .....>		\$ 1,837,968	\$ 90,759	\$ -
Remarks				

Part I <b>GENERAL FUND (Continued)</b>				
<b>B. EXPENDITURES - Modified Accrual (Continued)</b>				
	Account No. (a)	Amount <i>(includes col c &amp; d)</i> (b)	Equipment and land purchases (c)	Construction (d)
<b>18. Payments to other governments</b>				
a. Taxes assessed for county	4931	\$ ✓ 452,015		
b. Taxes assessed for precincts/village districts	4932	✓ 95,424		
c. Local education taxes assessed	4933	✓ 1,533,462		
d. Taxes assessed for State	4934	✓ 254,723		
e. Payments to other governments	4939	-		
<b>f. TOTAL</b> ----->		\$ 2,335,624		
<b>19. TOTAL EXPENDITURES</b> ----->		\$ ✓ 4,173,592	\$ 90,759	\$ -
<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> ----->		\$ ✓ 404,445		
<b>21. TOTAL OF LINES 19 AND 20</b> <i>(Should equal line 13 on page 3)</i> ----->		\$ 4,668,796		

**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)



**Part III GENERAL FUND BALANCE SHEET**

**Modified Accrual**

A. ASSETS	Account No. (a)	Beginning of Year (b)	End of year (c)
<b>1. Current assets</b>			
a. Cash and equivalents	1010	\$ 426,610	\$ 135,620
b. Investments	1030	27,563	27,834
c. Taxes receivable (From Section D, page 12)	1080	342,462	457,074
d. Tax liens receivable (From Section D, page 12)	1110	248,333	301,126
e. Accounts receivable	1150	227,408	143,747
f. Due from other governments	1260	-	-
g. Due from other funds	1310	-	252,702
h. Other current assets	1400	5,085	4,981
i. Tax deeded property (subject to resale)	1670	7,060	4,632
<b>j. TOTAL ASSETS (Should equal line B3) -----&gt;</b>		<b>\$ 1,284,521</b>	<b>\$ 1,327,716</b>
<b>B. LIABILITIES AND FUND EQUITY</b>			
<b>1. Current liabilities</b>			
a. Warrants and accounts payable	2020	\$ 13,528	\$ 47,543
b. Compensated absences payable	2030	-	-
c. Contracts payable	2050	-	-
d. Due to other governments	2070	1,088	1,088
e. Due to school districts	2075	637,684	828,185
f. Due to other funds	2080	223,681	42,455
g. Deferred revenue	2220	4,000	4,000
h. Notes payable - Current	2230	-	-
i. Bonds payable - Current	2250	-	-
j. Other payables	2270	-	-
<b>k. TOTAL LIABILITIES -----&gt;</b>		<b>\$ 879,981</b>	<b>\$ 923,271</b>
<b>2. Fund equity (Please detail on page 10)</b>			
a. Assigned (formerly reserve for encumbrances)	2440	\$ 15,376	\$ 30,000
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	7,060	4,632
t. Unassigned (formerly unreserved fund balances)	2530	382,104	369,813
<b>g. TOTAL FUND EQUITY -----&gt;</b>		<b>\$ 404,540</b>	<b>\$ 404,445</b>
<b>3. TOTAL LIABILITIES AND FUND EQUITY (Should equal line A1) -----&gt;</b>		<b>\$ 1,284,521</b>	<b>\$ 1,327,716</b>

*JD 10/12/11*

**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)
	Reconciliation of fund equity (EOY) per MS-5 to Exhibit D	
	compiled financial statements.	
	Fund balance, Exhibit D (EOY)	(262,746)
	Deferred property tax revenue, modified accrual	667,191
	Fund balance, MS-5 (EOY)	<u>404,445</u>

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

Account number (a)	Item (b)	Amount (c)
2490	Reserve for tax deeded property	<u>4,632</u>
	Total	<u>4,632</u>

**Part V**      **GENERAL FUND**

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

	Year (a)	Principal (b)	Interest (c)	Total (d)
1.	2011	\$ 20,297	\$ 2,963	\$ 23,260
2.	2012	21,237	2,022	23,259
3.	2013	22,225	1,035	23,260
4.		-	-	
5.		-	-	
6. SUBTOTAL (Sum of lines 1-5)		\$ 63,759	\$ 6,020	\$ 69,779
7. Remaining periods of debt				
8. TOTAL ----->		\$ 63,759	\$ 6,020	\$ 69,779



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)	\$	<i>= prior year</i>	637,684	
2. ADD: School district assessment for current year			1,788,185	
3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)			2,425,869	
4. SUBTRACT: Payments made to school district	<		1,597,684	>
5. School district liability at end of year (lines 3 less line 4) (Account number 2075, column c, on page 9)		<i>Totals</i>	828,185	
<b>B. RECONCILIATION OF TAX ANTICIPATION NOTES</b>		Amount		
1. Short-term (TANS) debt at beginning of year	61V \$			
2. ADD: New issues during current year			500,000	
3. SUBTRACT: Issues retired during current year	<		500,000	>
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 \$		-	
PLEASE REFER TO THE INSTRUCTIONS TO COMPLETE SECTIONS C AND D				
<b>C. ALLOWANCE FOR ABATEMENTS WORKSHEET</b>		Current year (a)	Prior years (b)	TOTAL (c)
1. Overlay/Allowance for Abatements (Beginning of year) *		89,006	92,186	181,192
2. SUBTRACT: Abatements made (From tax collector's report)		26,583	94,577	121,160
3. SUBTRACT: Discounts		-	-	-
4. SUBTRACT: Refunds (Cash abatements)		-	-	-
5. ESTIMATED ALLOWANCE FOR ABATEMENTS AT END OF YEAR **		2,853	-	2,853
6. Excess of estimate (Add to revenue on page 1, line 1a)		59,570	(2,391)	57,179
<p>*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).</p> <p>**The amount in column c will go into line 1(b) for next year's worksheet.</p>				
<b>D. TAXES/LIENS RECEIVABLE WORKSHEET</b>		1080 taxes (a)	1110 liens (b)	TOTALS (c)
1. Uncollected, end of year	\$	459,927	\$ 301,126	\$ 761,053
2. SUBTRACT: "Overlay" carried forward as Allowance for Abatements (from Worksheet C, line 5)		2,853	-	2,853
3. Receivable, end of year *	\$	457,074	\$ 301,126	\$ 758,200
* (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	T01	T29	T01	T29		
2. Revenue from licenses, permits, and fees	B89	B89	B89	B89		
3. Revenue directly from the federal government	C89	C89	C89	C89		
4. Revenue from the State of New Hampshire	D89	D89	D89	D89	17,365	
5. Revenue from other governments	A91	A91	A91	A91		
6. Revenue from charges for services	A80	A80	A80	A80	325,506	
(a) Water supply system charges	A81	A81	A81	A81	255,744	
(b) Sewer user charges	A92	A92	A92	A92		
(c) Garbage/refuse collection charges	A01	A01	A01	A01		
(d) Electric	A44	A44	A44	A44		
(e) Airport and aviation	A45	A45	A45	A45		
(f) Highway	A61	A61	A61	A61		
(g) Toll facilities	A60	A60	A60	A60	8,550	
(h) Parks and recreation	A94	A94	A94	A94		
(i) Parking	A89	A89	A89	A89		
(j) Transit or bus system	A89	A89	A89	A89	2,171	
(k) Other - Specify	A89	A89	A89	A89		
(1) Library	A89	A89	A89	A89	13,120	
(2) Police special detail	A89	A89	A89	A89		
(3)	U20	U20	U20	U20		
7. Revenue from miscellaneous sources	U99	U99	U99	U99	568	
(a) Interest on investments		33				
(b) Other miscellaneous sources						
8. Interfund operating transfers in	U99	U99	U99	U99	124,660	
9. Other financial sources						
10. TOTAL REVENUE AND OTHER SOURCES	\$	33	\$	154,387	\$	599,183

Part VIII SUMMARY OF EXPENDITURES FOR ALL OTHER FUNDS

EXPENDITURES (BY FUNCTIONS)	Capital projects (a)		Special revenue (b)		Enterprise (c)		Proprietary funds	
	F89	E89	F62	E62	F89	E89	Internal service (d)	
1. General government	\$	\$				\$		\$
2. Public Safety								
(a) Police				10,832				
(b) Ambulance								
(c) Fire								
3. Airport/Aviation center								
4. Highway and streets								
5. Toll highways								
6. Sanitation								
7. Water distribution and treatment			1,148					326,686
8. Sewerage								318,375
9. Electric								
10. Health								
11. Welfare								
12. Culture and recreation								
13. Parking								
14. Transit or bus system								
15. Conservation								
16. Redevelopment and housing								
17. Economic development								
18. Debt service								
19. Capital outlay - other								
20. Interfund operating transfers out								
21. TOTAL EXPENDITURES	\$	\$	1,148	\$	151,090	\$	\$	765,864
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	\$ -	\$ 39,476	\$ -	\$ -
(b) Investments	1030	15,612	410,155	334,464	-
(c) Accounts receivable	1150	-	-	204,735	-
(d) Due from other governments	1260	-	-	-	-
(e) Due from other funds	1310	-	12,011	170,273	-
(f) Other - Specify					
<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					
W&S Infrastructure, net of accum depr.				4,439,042	
<b>3. TOTAL ASSETS</b> →		\$ 15,612	\$ 461,642	\$ 5,148,514	\$ -
<b>Remarks</b>					

**Part IX 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)
<b>1. Liabilities</b>					
(a) Warrants and accounts payable	2020	\$	\$ 483	2,985	\$
(b) Compensated absences payable	2030				
(c) Contracts payable	2050				
(d) Due to other governments	2070				
(e) Due to other funds	2080		2,046	390,376	
(f) Deferred revenue	2220			15,842	
(g) Notes and bonds payable				2,474,710	
(h) Other - Specify --L Accrued interest				10,256	
<b>(i) TOTAL LIABILITIES</b> →		\$	\$ 2,529	2,894,169	\$
<b>2. Fund Equity/Capital</b>					
(a) Assigned (formerly reserve for encumbrances)	2440	\$	\$		
(b) Assigned (formerly reserve for special purposes)	2490		459,113		
(c) Unassigned (formerly unreserved fund balance-deficit)	2530				
(d) Municipal contributed capital	2610				
(e) Other contributed capital	2620				
(f) Retained earnings	2790			1,964,332	
				290,013	
<b>(g) TOTAL FUND EQUITY</b> →		\$	\$ 459,113	2,254,345	\$
<b>3. TOTAL LIABILITIES AND FUND EQUITY</b> →		\$	\$ 461,642	5,148,514	\$



**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	1,533,462
Sewers	M80	
All other - County	4931 M89	452,015
All other - Towns	4199 M89	95,424
Payments made to State for:		
Highways	4319 L44	
All other purposes	4199 L89	254,723

**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 2,665,568	29U 63,759	39U 190,858	49U 2,538,469
Interest on water debt	191 53,342			

**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
858,371

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

Report separately for each of the two 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 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
	1,211,750

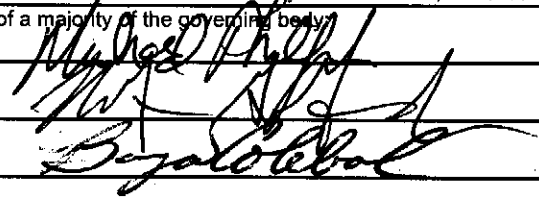
Remarks

**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 10/4/11

Signatures of a majority of the governing body:



Michael Phillips  
Robert W. Gauthier, JR  
BARRY Colebank

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)

Crane & Bell, PLLC

Regular Office Hours

8:00 - 4:30, M-F

Signature

Crane & Bell, PLLC

Email address

donald.crane@craneandbellcpas.com

**GENERAL INSTRUCTIONS**

When completed, one copy should be returned 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