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UPB \$ 258,965 2011  
JD 8/15/11

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

JUL 05 2011  
NH DEPT OF REVENUE ADM  
MUNICIPAL SERVICES

STATE OF NEW HAMPSHIRE  
DEPARTMENT OF REVENUE ADMINISTRATION  
MUNICIPAL SERVICES DIVISION

30 3 004 013 825  
PITTSBURG TOWN  
CLERK  
1526 MAIN ST.  
PITTSBURG, NH 03592



**ANNUAL CITY/TOWN  
FINANCIAL REPORT**

**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	\$ 3,730,176 ✓
b. State and local taxes assessed for school districts	\$ ✓ 2,139,850	4933	
c. Land use change taxes - General Fund		3120	T01 4,000
d. Land use change taxes - Conservation Fund		3121	T01 -
e. Resident taxes		3180	-
f. Timber taxes		3185	T01 169,207
g. Payments in lieu of taxes		3186	U99 59,381
h. Other taxes (Explain on separate schedule)		3189	T01 -
i. Interest and penalties on delinquent taxes		3190	T01 65,052
j. Excavation Tax (@.02 per cu. yd.)		3187	T99 380
k. TOTAL (Excluding line 1b)	----->		\$ 4,028,196
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 200,969 ✓
b. Motor vehicle permit fees		3220	T01 -
c. Building permits		3230	T29 -

**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 7,694
e. TOTAL ----->		\$ 208,663
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 \$352, PD Radar Patrol Grant \$1,402	3319	1,754
d. TOTAL ----->		\$ 1,754
5. Revenue from the State of New Hampshire		C30
a. Shared revenue block grant	3351	\$ -
b. Meals and rooms distribution	3352	C30 41,725
c. Highway block grant	3353	C46 59,776
d. Water pollution grants	3354	C89
e. Housing and community development	3355	C50
f. State and federal forest land reimbursement	3356	C89 1,310
g. Flood control reimbursement	3357	C89
h. Other state grants and reimbursements - Specify See page 8	3359	C89 5,850
i. TOTAL ----->		\$ 108,661
6. Revenue from other governments		D89
Intergovernmental revenue - Other	3379	\$ 336
7. Revenue from charges for services (Exclude interfund transfers)		A89
a. Income from departments	3401	\$ 18,158
b. Water supply system charges	3402	A91
c. Sewer user charges	3403	A80
d. Garbage-refuse charges	3404	A81 18,500
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 9,500
m. TOTAL ----->		\$ 46,158

**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 350
c. Interest on investments	3502	U20 2,200
d. Rents of property	3503	U40 -
e. Fines and forfeits	3504	U30 -
f. Insurance dividends and reimbursements	3506	U99 9,866
g. Contributions and donations	3508	U50 -
h. Other miscellaneous sources not otherwise classified	3509	U99 642
<b>i. TOTAL ----- &gt;</b>		\$ 13,058
<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	41,579
f. Transfers from conservation fund	3917	-
<b>g. TOTAL ----- &gt;</b>		\$ 41,579
<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>		\$ 4,448,405
<b>12. TOTAL FUND EQUITY (Beginning of year)</b> (Should equal line B.2g, column b, page 9) ----- >		\$ 328,772
<b>13. TOTAL OF LINES 11 AND 12</b> (Should equal line 21, page 8) ----- >		\$ 4,777,177

Remarks

**Part I GENERAL FUND (Continued)**

<b>B. EXPENDITURES - Modified Accrual</b>	<b>Account No.</b>	<b>Total expenditure</b>	<b>Equipment and land purchases</b>	<b>Construction</b>
	<b>(a)</b>	<b>(includes col.c&amp;d)</b>	<b>(c)</b>	<b>(d)</b>
<b>1. General government</b>				
a. Executive	4130	E29 \$ 65,764	G29 \$ -	F29 \$ -
b. Election and registration	4140	E89 24,013	G89 -	F89 -
c. Financial administration	4150	E23 45,161	G23 -	F23 -
d. Revaluation of property	4152	E23 26,325	G23 -	F23 -
e. Legal expense	4153	E25 2,960	G25 -	F25 -
f. Personnel administration	4155	E29 46,898	G29 -	F29 -
g. Planning and zoning	4191	E29 -	G29 -	F29 -
h. General government building	4194	E31 18,771	G31 -	F31 -
i. Cemeteries	4195	E89 18,950	G03 -	F03 -
j. Insurance not otherwise allocated	4196	E89 29,393	G89 -	F89 -
k. Advertising and regional association	4197	E89 1,838	G89 -	F89 -
l. Other general government	4199	E89 -	G89 -	F89 -
<b>m. TOTAL ----- &gt;</b>		\$ 280,073	\$ -	\$ -
<b>2. Public safety</b>				
a. Police	4210	E62 116,366	G62 -	F62 -
b. Ambulance	4215	E32 40,775	G32 -	F32 -
c. Fire	4220	E24 50,885	G24 -	F24 -
d. Building inspection	4240	E66 -	G66 -	F66 -
e. Emergency management	4290	E89 250	G89 -	F89 -
f. Other public safety (including communications)	4299	E89 41,658	G89 -	F89 -
<b>g. TOTAL ----- &gt;</b>		\$ 249,934	\$ -	\$ -
<b>3. Airport/Aviation center</b>				
a. Administration	4301	\$ -	\$ -	\$ -
b. Airport operations	4302	-	-	-
c. Other	4309	-	-	-
<b>d. TOTAL ----- &gt;</b>		\$ -	\$ -	\$ -

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	\$ -	\$ -	\$ -
b. Highways and streets	4312	289,447	-	-
c. Bridges, railroad crossing	4313	-	-	-
d. Street lighting	4316	11,979	-	-
e. Toll highways	4316	-	-	-
f. Other highway, streets, and bridges	4319	-	-	-
<b>g. TOTAL</b> ----->		\$ 301,426	\$ -	\$ -
<b>5. Sanitation</b>				
a. Administration	4321	\$ -	\$ -	\$ -
b. Solid waste collection	4323	-	-	-
c. Solid waste disposal	4324	102,886	-	-
d. Solid waste clean-up	4325	-	-	-
e. Sewage collection and disposal	4326	-	-	-
f. Other sanitation	4329	-	-	-
<b>g. TOTAL</b> ----->		\$ 102,886	\$ -	\$ -
<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</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</b> ----->		\$ -	\$ -	\$ -

**Part I GENERAL FUND (Continued)**

B. EXPENDITURES - Modified Accrual (Continued)	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	\$ -	\$ -	\$ -
b. Pest control	4414	-	-	-
c. Health agencies and hospitals	4415	7,700	-	-
d. Other health	4419	-	-	-
e. TOTAL ----->		E32 \$ 7,700	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	-	-	-
b. Direct assistance	4442	4,822		
c. Intergovernmental welfare payments	4444	-		
d. Vendor payments	4445	-		
e. Other welfare	4449	-	-	-
f. TOTAL ----->		\$ 4,822	\$ -	\$ -
11. Culture and recreation		E61	G61	F61
a. Parks and recreation	4520	15,505	-	-
b. Library	4550	-	-	-
c. Patriotic purposes	4583	-	-	-
d. Other culture and recreation	4589	3,614	-	-
e. TOTAL ----->		\$ 19,119	\$ -	\$ -
12. Conservation		E59	G59	F59
a. Administration	4611	-	-	-
b. Purchase of natural resources	4612	-	-	-
c. Other conservation	4619	-	-	-
d. TOTAL ----->		\$ -	\$ -	\$ -
13. Redevelopment and housing		E50	G50	F50
a. Administration	4631	\$ -	\$ -	\$ -
b. Redevelopment and housing	4632	-	-	-
c. TOTAL ----->		\$ -	\$ -	\$ -

**Part I GENERAL FUND (Continued)**

B. EXPENDITURES - Modified Accrual (Continued)	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	\$ 23,742		
b. Interest on long term bonds and notes	4721	189 3,441		
c. Interest on tax and revenue anticipation notes	4723	189 -		
d. Other debt service charges	4790	E23 -		
e. TOTAL ----->		\$ 27,183		
<b>16. Capital outlay (not reported above)</b>				
a. Land and improvements	4901		G89 \$ -	F89 \$ -
b. Machinery, vehicles, and equipment	4902		G89 -	
c. Buildings	4903			F89 -
d. Improvements other than buildings	4909			F89 -
e. TOTAL ----->			\$ -	\$ -
<b>17. Interfund operating transfers out</b>				
a. Transfers to special revenue funds	4912	\$ 5,000		
b. Transfers to capital projects funds	4913	-		
c. Transfers to proprietary funds	4914	-		
d. Transfers to capital reserve funds	4915	105,000		
e. Transfers to expendable trust funds	4916	-		
f. Transfers to enterprise funds	4918	23,412		
g. TOTAL ----->		\$ 133,412		
<b>Cumulative Expenditure Totals from pages 4-7.....&gt;</b>		\$ 1,126,555	\$ -	\$ -

Remarks

<b>Part I GENERAL FUND (Continued)</b>				
<b>B. EXPENDITURES - Modified Accrual (Continued)</b>	<b>Account No.</b>	<b>Amount</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	\$ 1,088,568		
b. Taxes assessed for precincts/village districts	4932	-		
c. Local education taxes assessed	4933	1,523,937		
d. Taxes assessed for State	4934	615,913		
e. Payments to other governments	4939	-		
<b>f. TOTAL -----&gt;</b>		<b>\$ 3,228,418</b>		
<b>19. TOTAL EXPENDITURES -----&gt;</b>		<b>\$ 4,354,973</b>	<b>\$ -</b>	<b>\$ -</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) -----&gt;</i>		<b>\$ 422,204</b>		
<b>21. TOTAL OF LINES 19 AND 20</b> <i>(Should equal line 13 on page 3) -----&gt;</i>		<b>\$ 4,777,177</b>		

**Part II**

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

<b>Account number</b>	<b>Item</b>	<b>Amount</b>
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>
3359	Youth Incentive Grant	2,347
	Police OHRV Patrol Grants	2,482
	Forest Service	1,021
		<u>5,850</u>
	Prior period adjustment to remove water activity from general fund	
	which adjusted the following accounts at BOY:	
	<b>MS-5 EOY 2009</b> <b>Adjustment</b> <b>MS-5 BOY 2010</b>	
1150	29,766                      (3,312)	26,454
2020	17,376                      (701)	16,675
2080	150                      4,000	4,150
2220	14,052                      (4,000)	10,052
2530	169,215                      (2,611)	166,604



**Part III GENERAL FUND BALANCE SHEET**

**Modified Accrual**

A. ASSETS	Account No.	Beginning of Year	End of year
1. Current assets	(a)	(b)	(c)
a. Cash and equivalents	1010	\$ 164,932	\$ 307,740
b. Investments	1030	780,299	752,962
c. Taxes receivable (From Section D, page 12)	1080	357,992	330,996
d. Tax liens receivable (From Section D, page 12)	1110	164,900	157,228
e. Accounts receivable	1150	26,454	250
f. Due from other governments	1260	-	1,312
g. Due from other funds	1310	6,560	-
h. Other current assets	1400	-	-
i. Tax deeded property (subject to resale)	1670	6,258	6,258
<b>j. TOTAL ASSETS (Should equal line B3) ----- &gt;</b>		<b>\$ 1,507,395</b>	<b>\$ 1,556,746</b>
<b>B. LIABILITIES AND FUND EQUITY</b>			
<b>1. Current liabilities</b>			
a. Warrants and accounts payable	2020	\$ 16,675	\$ 17,821
b. Compensated absences payable	2030	14,226	15,866
c. Contracts payable	2050	-	-
d. Due to other governments	2070	324	225
e. Due to school districts	2075	1,133,196	1,089,850
f. Due to other funds	2080	4,150	575
g. Deferred revenue	2220	10,052	10,205
h. Notes payable - Current	2230	-	-
i. Bonds payable - Current	2250	-	-
j. Other payables	2270	-	-
<b>k. TOTAL LIABILITIES -----&gt;</b>		<b>\$ 1,178,623</b>	<b>\$ 1,134,542</b>
<b>2. Fund equity (Please detail on page 10)</b>			
a. Assigned (formerly reserve for encumbrances)	2440	\$ 20,741	\$ 28,142
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	141,427	135,097
f. Unassigned (formerly unreserved fund balances)	2530	166,604	258,965
<b>f. TOTAL FUND EQUITY -----&gt;</b>		<b>\$ 328,772</b>	<b>\$ 422,204</b>
<b>3. TOTAL LIABILITIES AND FUND EQUITY -----&gt;</b>		<b>\$ 1,507,395</b>	<b>\$ 1,556,746</b>
Page 9 (Should equal line A1j)			

TR.

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8/15/11

**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)	24,242
	Deferred property tax revenue, modified accrual	397,962
	Fund balance, MS-5 (EOY)	422,204

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

Account number (a)	Item (b)	Amount (c)
2490	Reserved for tax deeded property	6,258
2490	Reserved for CERT	1,040
2490	Reserved for web page development	570
2490	Reserved for police forfeiture funds	127,229
	Total	135,097

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

**A. PLEASE LIST THE ANNUAL REQUIREMENTS TO AMORTIZE ALL GENERAL OBLIGATION DEBT**  
(as of 12/31/10 for the ensuing five years)

	Year (a)	Principal (b)	Interest (c)	Total (d)
1.	2011	\$ 25,019	\$ 2,164	\$ 27,183
2.	2012	26,364	819	27,183
3.		-	-	-
4.		-	-	-
5.		-	-	-
6. SUBTOTAL (Sum of lines 1-5)		\$ 51,383	\$ 2,983	\$ 54,366
7. Remaining periods of debt				
8. TOTAL ----->		\$ 51,383	\$ 2,983	\$ 54,366

Part V GENERAL FUND (Continued)

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)
2006 grader lease purchase	\$ 163,500	grader	\$ 23,742	5.25%	July 2012	\$ 75,125	\$ -	\$ 23,742	\$ 51,383
TOTAL----->	\$ 163,500					\$ 75,125	\$ -	\$ 23,742	\$ 51,383

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)	\$	<i>= prior year end</i>	1,133,196	
2. ADD: School district assessment for current year			2,139,850	✓
3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)			3,273,046	
4. SUBTRACT: Payments made to school district	<		(2,183,196)	>
5. School district liability at end of year (lines 3 less line 4) (Account number 2075, column c, on page 9)			1,089,850	✓
<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			-	
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				
<b>C. ALLOWANCE FOR ABATEMENTS WORKSHEET</b>		Current year (a)	Prior years (b)	TOTAL (c)
1. Overlay/Allowance for Abatements (Beginning of year) *		13,663	-	13,663
2. SUBTRACT: Abatements made (From tax collector's report)		-	41	41
3. SUBTRACT: Discounts		-	-	-
4. SUBTRACT: Refunds (Cash abatements)		-	-	-
5. ESTIMATED ALLOWANCE FOR ABATEMENTS AT END OF YEAR **		1,441	-	1,441
6. Excess of estimate (Add to revenue on page 1, line 1a)		12,222	(41)	12,181
<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	\$	332,437	\$ 157,228	\$ 489,665
2. SUBTRACT: "Overlay" carried forward as Allowance for Abatements (from Worksheet C, line 5)		1,441	-	1,441
3. Receivable, end of year *	\$	330,996	\$ 157,228	\$ 488,224
* (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	Capital Projects (a)		Special Revenue (b)	Proprietary funds	
	T01 \$	T29		Enterprise (c)	Internal service (d)
<b>SOURCES</b>	T01	T29	T01	T01	T01
1. Revenue from taxes	\$		\$	\$	\$
2. Revenue from licenses, permits, and fees	B89		B89		
3. Revenue directly from the federal government	C89		C89		
4. Revenue from the State of New Hampshire	D89		D89		
5. Revenue from other governments	A91		A91		
6. Revenue from charges for services	A80		A80	18,133	
(a) Water supply system charges	A81		A81	21,462	
(b) Sewer user charges	A92		A92		
(c) Garbage/refuse collection charges	A01		A01		
(d) Electric	A44		A44		
(e) Airport and aviation	A45		A45		
(f) Highway	A61		A61		
(g) Toll facilities	A60		A60		
(h) Parks and recreation	A94		A94		
(i) Parking	A89		A89	13,408	
(j) Transit or bus system	A89		A89		
(k) Other - Specify	A89		A89		
(1) Other charges for services	A89		A89	2,679	
(2) Contributions	A89		A89		
(3) Grant revenue	U20		U20	41,350	
7. Revenue from miscellaneous sources	U99		U99		
(a) Interest on investments				6	
(b) Other miscellaneous sources				51	
8. Interfund operating transfers in					
9. Other financial sources	U99		U99	5,000	23,412
10. TOTAL REVENUE AND OTHER SOURCES	\$		\$	7,736	\$ 117,884

**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	E89	-
2. Public Safety	F62	E62	E62	-
(a) Police				
(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	E45	E45	-
6. Sanitation	F91	E81	E81	-
7. Water distribution and treatment	F80	E91	E91	37,430
8. Sewerage	F92	E80	E80	100,264
9. Electric	F32	E92	E92	-
10. Health	F79	E32	E32	-
11. Welfare	F61	E79	E79	-
12. Culture and recreation	F60	E61	E61	9,971
13. Parking	F94	E60	E60	-
14. Transit or bus system	F59	E94	E94	-
15. Conservation	F50	E59	E59	-
16. Redevelopment and housing	F89	E50	E50	-
17. Economic development		E89	E89	-
18. Debt service	F89	E23	E23	-
19. Capital outlay - other		F89	F89	4,350
20. Interfund operating transfers out				
21. TOTAL EXPENDITURES	\$	\$	\$	\$
		9,971	142,044	

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	\$ -	\$ 4,796	\$ -	\$ -
(b) Investments	1030	-	-	50,931	-
(c) Accounts receivable	1150	-	-	8,378	-
(d) Due from other governments	1260	-	-	-	-
(e) Due from other funds	1310	-	-	575	-
(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 Water & Sewer infrastructure, net of accumulated depreciation				1,476,293	-
<b>3. TOTAL ASSETS</b> ----->		\$ -	\$ 4,796	\$ 1,536,177	\$ -

**Remarks**

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	\$ -	\$ -	\$ 999	\$ -
(b) Compensated absences payable	2030	-	-	-	-
(c) Contracts payable	2050	-	-	-	-
(d) Due to other governments	2070	-	-	-	-
(e) Due to other funds	2080	-	-	-	-
(f) Deferred revenue	2220	-	-	-	-
(g) Notes and bonds payable					
(h) Other - Specify --L					
<b>(I) TOTAL LIABILITIES -----&gt;</b>		\$ -	\$ -	\$ 999	\$ -
<b>2. Fund Equity/Capital</b>					
(a) Assigned (formerly reserve for encumbrances)	2440	\$ -	\$ -		
(b) Assigned (formerly reserve for special purposes)	2490	-	4,796		
(c) Unassigned (formerly unreserved fund balance-deficit)	2530	-	-		
(d) Municipal contributed capital	2610				
(e) Other contributed capital	2620			1,476,293	
(f) Retained earnings	2790			58,885	
<b>(g) TOTAL FUND EQUITY -----&gt;</b>		\$ -	\$ 4,796	\$ 1,535,178	\$ -
<b>3. TOTAL LIABILITIES AND FUND EQUITY -----&gt;</b>		\$ -	\$ 4,796	\$ 1,536,177	\$ -



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:			M12	
Schools				1,523,937
Sewers			M80	-
All other - County		4931	M89	1,088,568
All other - Towns		4199	M89	-
Payments made <u>to State</u> for:			L44	
Highways		4319		-
All other purposes		4199	L89	615,913
<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 this fiscal year (e)
		Issued (c)	Retired (d)	
Industrial revenue	19T -	24T -	34T -	44T -
All other debt	19U 75,125	29U -	39U 23,742	49U 51,383
Interest on water debt	191 -			
<b>C. SALARIES AND WAGES</b>				
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
				356,010
<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 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	1,876,538	
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

6-27-11

Signatures of a majority of the governing body:

*Burham A Judd*  
*St J Ellis*  
*B.K. McKee*

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

Signature

*Crane & Bell, PLLC*

Regular Office Hours

8-5, M-F

Email address

kendra.bell@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