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2011

FORM F-65(MS-5)

STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION



ANNUAL CITY/TOWN
FINANCIAL REPORT

30 3 008 031 1 29498
SALEM TOWN
CHR BD OF SELECTMEN
33 GEREMONTY DRIVE
SALEM, NH 03079

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 6, column (c), page 12)		3110	T01 \$ 68,438,744
b. State and local taxes assessed for school districts	\$ 41,256,969	4933	
c. Land use change taxes - General Fund		3120	T01
d. Land use change taxes - Conservation Fund		3121	T01
e. Resident taxes		3180	192,170
f. Timber taxes		3185	T01 201
g. Payments in lieu of taxes		3186	U99 75,447
h. Other taxes (Explain on separate schedule)		3189	T01
i. Interest and penalties on delinquent taxes		3190	T01 349,849
j. Excavation Tax (@\$.02 per cu. yd.)		3187	T99 7,788
k. TOTAL (Excluding line 1b)			\$ 69,064,199
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	T01 169,967
b. Motor vehicle permit fees		3220	T01 4,304,669
c. Building permits		3230	T29 445,979

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NH DEPT OF REV ADMIN
MUNICIPAL SERVICES

Part I GENERAL FUND (Continued)

A. REVENUES - Modified Accrual (Continued)	Account No.	Amount
	(a)	(b)
3. Revenue from licenses, permits and fees (Cont'd)		
d. Other licenses, permits, and fees	3290	T29 108,778
e. TOTAL ----->		\$ 5,029,393
4. Revenue from the federal government		
a. Housing and urban renewal (HUD)	3311	B50 \$ -
b. Environmental protection	3312	B89 -
c. Other federal grants and reimbursements - Specify		
(FEMA; Homeland Security; COPPS)	3319	B89 1,513,361
d. TOTAL ----->		\$ 1,513,361
5. Revenue from the State of New Hampshire		
a. Shared revenue block grant	3351	C30 \$ -
b. Meals and rooms distribution	3352	C30 1,315,662
c. Highway block grant	3353	C46 620,713
d. Water pollution grants	3354	C89 10,822
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		
i. TOTAL ----->	3359	C89 -
6. Revenue from other governments		
Intergovernmental revenue - Other	3379	D89 \$ 1,947,197
7. Revenue from charges for services		
(Exclude interfund transfers)		
a. Income from departments	3401	A89 \$ 1,427,275
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 -
m. TOTAL ----->		\$ 1,427,275

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 49,614
c. Interest on investments	3502	U20 31,855
d. Rents of property	3503	U40 436,600
e. Fines and forfeits	3504	U30 39,565
f. Insurance dividends and reimbursements	3506	U99 -
g. Contributions and donations	3508	U50 228,661
h. Other miscellaneous sources not otherwise classified	3509	U99 30,881
i. TOTAL ----- >		\$ 818,976
9. Interfund operating transfers in		
a. Transfers from special revenue fund	3912	\$ 283,225
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 agency funds	3916	18,866
f. Transfers from conservation fund	3917	-
g. TOTAL ----- >		\$ 302,091
10. Other financial sources		
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	-
d. TOTAL ----- >		\$ -
11. TOTAL REVENUES FROM ALL SOURCES ----- >		\$ 80,100,492
12. TOTAL FUND EQUITY (Beginning of year) (Should equal line B.2f, column b, page 9) ----- >		\$ 7,150,655 ✓
13. TOTAL OF LINES 11 AND 12 (Should equal line 21, page 8) ----- >		\$ 87,251,147 ↓
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)
1. General government				
a. Executive	4130	E29 311,638	G29	F29
b. Election and registration	4140	E89 197,918	G89	F89
c. Financial administration	4150	E23 1,708,300	G23	F23
d. Revaluation of property	4152	E23 0	G23	F23
e. Legal expense	4153	E25 132,620	G25	F25
f. Personnel administration	4155	E29 1,044,435	G29	F29
g. Planning and zoning	4191	E29 483,665	G29	F29
h. General government building	4194	E31 272,455	G31	F31
i. Cemeteries	4195	E03 347,578	G03	F03
j. Insurance not otherwise allocated	4196	E03 287,602	G03	F03
k. Advertising and regional association	4197	E89 0	G89	F89
l. Other general government	4199	E89 1,746,253	G89	F89
m. TOTAL ----->		\$ 6,530,464	\$ -	\$ -
2. Public safety				
a. Police	4210	E62 7,661,704	G62	F62
b. Ambulance	4215	E32 3,726	G32	F32
c. Fire	4220	E24 8,449,126	G24	F24
d. Building inspection	4240	E66 404,506	G66	F66
e. Emergency management	4290	E89 0	G89	F89
f. Other public safety (including communications)	4299	E89 0	G89	F89
g. TOTAL ----->		\$ 16,519,062	\$ -	\$ -
3. Airport/Aviation center				
a. Administration	4301	0	\$	\$
b. Airport operations	4302	0		
c. Other	4309	0		
d. TOTAL ----->		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)
4. Highways and streets				
a. Administration	4311	E44 380,795	G44 \$	F44 \$
b. Highways and streets	4312	E44 5,169,268	G44	F44
c. Bridges, railroad crossing	4313	E44 0	G44	F44
d. Street lighting	4316	E44 408,216	G44	F44
e. Toll Highways	4316	E45 0	G45	F45
f. Other highway, streets, and bridges	4319	E44 0	G44	F44
g. TOTAL ----->		\$ 5,958,279	\$ -	\$ -
5. Sanitation				
a. Administration	4321	E80 0	G80 \$	F80 \$
b. Solid waste collection	4323	E81 0	G81	F81
c. Solid waste disposal	4324	E81 1,105,688	G81	F81
d. Solid waste clean-up	4325	E81 0	G81	F81
e. Sewage collection and disposal	4326	E80 0	G80	F80
f. Other sanitation	4329	E80 0	G80	F80
g. TOTAL ----->		\$ 1,105,688	\$ -	\$ -
6. Water distribution and treatment				
a. Administration	4331		\$	\$
b. Water services	4332	0		
c. Water treatment	4335	0		
d. Water conservation	4338	0		
e. Other water	4339	0		
f. TOTAL ----->		E91 \$	G91 \$	F91 \$
7. Electric				
a. Administration	4351	0	\$	\$
b. Generation	4352	0		
c. Purchase costs	4353	0		
d. Equipment maintenance	4354	0		
e. Other electric	4359	0		
f. TOTAL ----->		E92 \$	G92 \$	F92 \$

Part I GENERAL FUND (Continued)

B. EXPENDITURES - Modified Accrual (Continued)		Account No.	Total expenditure	Equipment and land purchases	Construction
		(a)	(includes col.c&d)	(c)	(d)
8. Health					
a. Administration		4411	189,627	\$	\$
b. Pest Control		4414	116,093		
c. Health agencies and hospitals		4415	0		
d. Vital Statistics		4140	0		
e. Other Health		4419	0		
f. TOTAL			305,720	G32 \$	F32 \$
9. TOTAL expenditures for education purposes (This entry should be used by the few municipalities which have dependent school districts only)					
10. Welfare					
a. Administration		4441	146,248	G79 \$	F79 \$
b. Direct assistance		4442	51,795		
c. Intergovernmental welfare payments		4444	0		
d. Vendor payments		4445	0		
e. Other welfare		4449	76,250	G79	F79
f. TOTAL			274,293	\$	\$
11. Culture and recreation					
a. Parks and recreation		4520	208,068	G61 \$	F61 \$
b. Library		4550	1,400,009	G52	F52
c. Patriotic purposes		4583	23,641	G61	F61
d. Other culture and recreation		4589	413,216	G61	F61
e. TOTAL			2,042,934	\$	\$
12. Conservation					
a. Administration		4611	0	\$	\$
b. Purchase of natural resources		4612	0		
c. Other conservation		4619	0		
d. TOTAL			0	G59 \$	F59 \$
13. Redevelopment and housing					
a. Administration		4631	0	\$	\$
b. Redevelopment and housing		4632	0		
c. TOTAL			0	G50 \$	F50 \$

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)
14. Economic development					
a. Administration		4651	0	\$	\$
b. Economic development		4652	0		
c. Other economic development		4659	0		
d. TOTAL ----->				G89	F89
			\$	-	\$
15. Debt service					
a. Principal long term bonds and notes		4711	689,500	\$	\$
b. Interest on long term bonds and notes		4721	171,126		
c. Interest on tax and revenue anticipation notes		4723	0		
d. Other debt service charges		4790	0		
e. TOTAL ----->			860,626	\$	\$
			\$	G89	F89
16. Capital outlay (not reported above)					
a. Land and improvements		4901	0	G89	F89
b. Machinery, vehicles, and equipment		4902	152,204	G89	\$
c. Buildings		4903	3,419	G89	F89
d. Improvements other than buildings		4909	465,924	G89	F89
e. TOTAL ----->			621,547	\$	\$
			\$	-	\$
17. Interfund operating transfers out					
a. Transfers to special revenue funds		4912	0		
b. Transfers to capital projects funds		4913	0		
c. Transfers to proprietary funds		4914	0		
d. Transfers to capital reserve funds		4915	0		
e. Transfers to expendable trust funds		4916	0		
f. Transfers to non-expendable trust funds		4918	0		
g. TOTAL ----->			0		
			\$		
CUMMULATIVE TOTALS					
From Pages 4-7			\$		
			\$	34,218,613	

Remarks

Part I GENERAL FUND (Continued)

B. EXPENDITURES - Modified Accrual (Continued)

18. Payments to other governments	Account No. (a)	Total expenditure (includes col. c&d)	Equipment and land purchases (c)	Construction (d)
a. Taxes assessed for county	4931	3,919,470	\$	\$
b. Taxes assessed for precincts/village districts	4932	0		
c. Local education taxes assessed	4933	31,154,214		
d. Taxes assessed for state	4934	10,102,755		
e. Payments to other governments	4939	0		
f. TOTAL ----->		\$ 45,176,439	\$	\$
19. TOTAL EXPENDITURES ----->		\$ 79,395,052	\$	\$
20. TOTAL FUND EQUITY (End of year) (Should equal line B.2f, column c, on page 9 and line 13 on page 3, less line 19 above) ----->		\$ 7,856,095		
21. TOTAL OF LINES 19 AND 20 (Should equal line 13 on page 3) ----->		\$ 87,251,147		

Part II

This area may be used to provide the detail requested wherever "Explain" or "Specify" is found. If additional space is needed, please go to page 10.

Account number (a)	Item (b)	Amount (c)
3319	Other federal grants and reimbursements	
	GF-1000-3215 Other Governmental Revenue	1,513,361.00
TOTAL		1,513,361.00

Part III GENERAL FUND BALANCE SHEET -

Complete Page 12 Prior to Balance Sheet

As of December 31, 2010

MODIFIED ACCRUAL

A. ASSETS		Account No.	Beginning of year	End of year
		(a)	(b)	(c)
1. Current assets				
a. Cash and equivalents		1010	18,984,092	20,879,971
b. Investments		1030	-	-
c. Taxes receivable (From Section D, page 12)		1080	2,459,182	2,395,904
d. Tax liens receivable (From Section D, page 12)		1110	884,194	889,928
e. Accounts receivable		1150	358,034	475,383
f. Due from other governments		1260	543,011	388,520
g. Due from other funds		1310	21,684	27,118
h. Other current assets		1400	167,951	176,416
i. Tax deeded property (subject to resale)		1670	0	-
j. TOTAL ASSETS (Should equal line B3) ----->				
9. TOTAL expenditures for education purposes			\$ 23,418,148	\$ 25,231,240
1. Current liabilities				
a. Warrants and accounts payable		2020	667,762	555,471
b. Compensated absences payable		2030	-	-
c. Contracts payable		2050	-	-
d. Due to other governments		2070	3,022	2,783
e. Due to school districts (From Section A, Page 12)		2075	15,433,235	16,656,969
f. Due to other funds		2080	85,500	22,584
g. Deferred revenue		2220	97,974	52,364
h. Notes payable - Current		2230	-	-
i. Bonds payable - Current		2250	-	-
j. Other payables		2270	-	84,994
k. TOTAL LIABILITIES ----->				
2. Fund equity			\$ 18,267,493	\$ 17,375,145
a. Assigned (formerly reserve for encumbrances)		2440	1,348,834	904,332
b. Comitted (formerly reserve for continuing appropriations)		2450	-	-
c. Restricted (formerly reserve for appropriations voted for CRF/ETF)		2460	-	-
d. Comitted (formerly reserve for appropriations voted)		2460	-	-
e. Assigned (formerly reserve for special purposes)		2490	282,732	459,110
f. Unassigned (formerly unreserved fund balance)		2530	5,519,089	6,492,653
g. TOTAL FUND EQUITY ----->				
3. TOTAL LIABILITIES AND FUND EQUITY ----->			\$ 7,150,655	\$ 7,856,095
(Should equal line A1) ----->			\$ 23,418,148	\$ 25,231,240

Part IV **DETAIL**

This page may be used to provide the detail requested wherever "Explain" or "Specify" is found. If additional space is needed, please add extra pages using the following format. Please show the detail and the total for each.

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

Please Detail Reserves from page 9 (Balance Sheet)

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

Part V **GENERAL FUND**

A. PLEASE LIST THE ANNUAL REQUIREMENTS TO AMORTIZE ALL GENERAL OBLIGATION
(Debt as of (enter date) December 31, 2010 to the ensuing five years)

	Year (a)	Principal (b)	interest (c)	Total (d)
1. GENERAL FUND AND ENTERPRISE FUND	2011	1,382,000	370,328	\$ 1,732,328
2.	2012	1,375,000	314,563	\$ 1,689,563
3.	2013	1,395,000	258,012	\$ 1,653,012
4.	2014	1,315,000	200,331	\$ 1,515,331
5.	2015	1,100,000	145,925	\$ 1,245,925
6. SUBTOTAL (Sum of lines 1-5)		\$ 6,547,000	\$ 1,289,159	\$ 7,836,159
7. Remaining periods of debt		2,800,000	264,691	\$ 3,064,691
8. TOTAL ----->		\$ 9,347,000	\$ 1,553,850	\$ 10,900,850

Part V GENERAL FUND (Continued)

D. AMORTIZATION OF LONG-TERM DEBT

As of December 31, 2010

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)
Water Tower	\$ 1,023,000	W	Var	5.83%	2018	\$ 345,000		\$ 80,000	285,000
Arlington Pipeline	2,900,000	W	Var	5.71%	2016	1,405,000		170,000	1,235,000
Canobie Water/Sewer	1,170,354	W/S	Var	4.92%	2018	670,000		60,000	610,000
Road/Water Proj	5,980,000	GW	Var	5.83%	2014	1,125,000		225,000	900,000
Blake Road	695,900	W	Var	4.41%	2024	525,000		35,000	490,000
Road Program	4,000,000	G	400,000	3.71%	2016	2,800,000		400,000	2,400,000
Bridge Construction	2,394,500	G	Var	2 - 3%	2019	2,394,500		244,500	2,150,000
General Obligation Bond - Bridges							1,297,000		1,297,000
TOTALS	\$ 18,163,754					\$ 9,264,500	\$ 1,297,000	\$ 1,214,500	\$ 9,347,000
Remarks									

Part VI RECONCILIATIONS

A. RECONCILIATION OF SCHOOL DISTRICT LIABILITY

	Amount
1. School district liability at beginning of year <i>(Account number 2075, column b, on page 9)</i>	\$ 15,433,235 ✓
2. Add: School district assessment for current year	41,256,969 ✓
3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)	56,690,204
4. SUBTRACT: Payments made to school district	< 40,033,235 >
5. School district liability at end of year (lines 3 less line 4) <i>(Account number 2075, column c, on page 9)</i>	16,656,969 ✓

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) <i>(Be sure to include (TANS) in Account number 2230, column c, page 9)</i>	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) *	227,112 101,624	✓ 73,775	300,887 175,399
2. SUBTRACT: Abatements made (From tax collector's report)	✓ (16,771)	✓ (19,619)	(36,390)
3. SUBTRACT: Discounts			-
4. SUBTRACT: Refunds (Cash abatements)	(600)	(36,785)	(37,385)
5. ESTIMATED ALLOWANCE FOR ABATEMENTS AT END OF YEAR **	(84,253)	(17,371)	(101,624)
6. Excess of estimate (Add to revenue on page 1, line 1a)	125,488	1 0	125,488

*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	✓ 2,480,157.00	✓ 907,299	3,387,456
2. SUBTRACT: "Overlay" carried forward as Allowance for Abatements (from Worksheet C, line 5)	✓ 84,253	✓ 17,371	✓ 101,624
3. Receivable, end of year *	2,395,904	889,928	3,285,832

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

Part VII SUMMARY OF REVENUES FOR ALL OTHER FUNDS -

As of December 31, 2010

Please specify the period --L

REVENUE AND OTHER FINANCING SOURCES	Capital Projects (a)		Special Revenue (b)	Proprietary funds	
	T01	T29		Enterprise (c)	Internal service (d)
1. Revenue from taxes	T01		T01		
	\$		7,592		\$
2. Revenue from licenses, permits, and fees	T29				
	B89				
3. Revenue directly from the federal government	C89				
	80,221		2,774,941		
4. Revenue from the State of New Hampshire	D89				
	A91		1,288,030		
5. Revenue from other governments	A80		3,416,125		
6. Revenue from charges for services	A81		2,367,603		
(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) Contributions					
(2)					
(3)					
7. Revenue from miscellaneous sources					
(a) Interest on investments					
(b) Other miscellaneous sources					
8. Interfund operating transfers in					
9. Other financial sources					
10. TOTAL REVENUE AND OTHER SOURCES	\$	\$	\$	\$	\$
		1,625,207	11,018,246		

Part VIII SUMMARY OF EXPENDITURES FOR ALL OTHER FUNDS -

Please specify the period --

As of December 31, 2010

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		1,262,960	E32	
(c) Fire	F24		E24	
3. Airport/Aviation center	F01		E01	
4. Highway and streets	F44	2,700,827	E44	
5. Toll Highways	F45		F45	
6. Sanitation	F81		F81	
7. Water distribution and treatment	F91	2,057,010	E91	
8. Sewerage	F92	1,827,002	E92	
9. Electric	F92		E92	
10. Health	F32		E32	
11. Welfare	F79		E79	
12. Culture and recreation	F61	70,074	E61	
13. Parking	F60		E60	
14. Transit or bus system	F94		E94	
15. Conservation	F59		E59	
16. Redevelopment and housing	F50		E50	
17. Economic development	F89		E89	
18. Debt service			E23	
19. Capital outlay - other	F89	737,423	F89	
20. Interfund operating transfers out		112,843		
21. TOTAL EXPENDITURES	\$	2,563,242 \$	\$	\$

Part IX BALANCE SHEET FOR SUMMARY OF ALL OTHER FUNDS . Please specify the period --

As of December 31, 2010

A. ASSETS	Account No. (a)	Capital Projects (b)	Special Revenue (c)	Proprietary funds	
				Enterprise (d)	Internal service (e)
1. Current assets					
(a) Cash and equivalents	1010	\$ 2,695,267	5,553,711		\$
(b) Investments	1030				
(c) Accounts receivable	1150		4,637,585		
(d) Due from other governments	1260		144,851		
(e) Due from other funds	1310		22,584		
(f) Other - Specify --L					
PREPAID EXPENSES					
2. Fixed assets					
(a) Land and improvements	1610	\$	\$		\$
(b) Buildings	1620				
(c) Machinery, vehicles, and equipment	1640				
(d) Construction in progress	1650				
(e) Improvements other than buildings	1660				
(f) Other - Specify --L					
Accumulated Depreciation					
3. TOTAL ASSETS		\$ 2,695,267	\$ 10,358,731	\$	\$

Part VIII BALANCE SHEET FOR SUMMARY OF ALL OTHER FUNDS (Continued)

As of December 31, 2010

Please specify the period -

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	\$	88,890		\$
(b) Compensated absences payable	2030				
(c) Contracts payable	2050	52,998			
(d) Due to other governments	2070				
(e) Due to other funds	2080				
(f) Deferred revenue	2220		3,950,140		
(g) Notes and bonds payable					
(h) Other - Specify --<					
Accrued Payroll			19,379		
(i) TOTAL LIABILITIES >		\$	4,058,409		\$
2. Fund equity/capital					
(a) Assigned (formerly reserve for encumbrances)	2440	\$	1,140,415		
(b) Assigned (formerly reserve for special purposes)	2490		831,688		
(b) Unassigned (formerly unreserved fund balance - deficit)	2530		3,300,174		
(d) Municipal contributed capital	2610				
(e) Other contributed capital	2620				
(f) Retained earnings	2790				
(g) TOTAL FUND EQUITY >		\$	5,272,277		\$
3. TOTAL LIABILITIES AND FUND EQUITY >		\$	9,330,686		\$

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	41,256,969
Sewers (Greater Lawrence Sanitary District)	M80	1,365,120.00
All other - County	4931 M89	3,919,470
All other - Towns	4199 M89	
Payments made to State for:		
Purpose (a)	Account No. (b)	Amount paid to the State (c)
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 this fiscal year (e)
		Issued (c)	Retired (d)	
Industrial revenue	19T	24T	34T	44T
All other debt	9,284,500 19U	1,297,000 29U	1,214,500 39U	9,347,000 49U
Interest on water debt	19I			

D. 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
17,988,296

E. 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
	29,128,949

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
9/12/2011

Signatures of a majority of the governing body:

[Handwritten signatures]
Richard Lambert
Mildred J. [unclear]
Chris [unclear]

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)
MELANSON HEATH + CO. P.C.

Signature
Melanson, Heath + Co. P.C.

Regular Office Hours

Email address

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