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FORM F-65(MS-5)
(8-21-2009)

MAR 08 2011

NH DEPT OF REVENUE ADM
STATE OF NEW HAMPSHIRE SERVICES
DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION

30 3 005 701 606
SUGAR HILL TOWN
CLERK
PO BOX 574
SUGAR HILL, NH 03585

JD
8/28/11



**ANNUAL CITY/TOWN
FINANCIAL REPORT**

(Please correct any error in name, address, and ZIP Code)

**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 \checkmark
January 1, ~~2009~~²⁰¹⁰ to December 31, ~~2009~~²⁰¹⁰
OR
July 1, 2009 to June 30, 2010

A. REVENUES - Modified Accrual		Account No.	Amount
		(a)	(b)
1. Revenue from taxes (Including state education)			
a. Property taxes (commitment less overlay plus Section C, line 6, column (c), page 12)		3110	T01 \$ 2,686,187 ✓
b. State and local taxes assessed for school districts	\$ 1,309,236	4933	
c. Land use change taxes - General Fund		3120	T01
d. Land use change taxes - Conservation Fund		3121	T01
e. Resident taxes		3180	T01
f. Timber taxes		3185	T01 11,159
g. Payments in lieu of taxes		3186	U99
h. Other taxes (Explain on separate schedule)		3189	T01
i. Interest and penalties on delinquent taxes		3190	T01 29,196
j. Excavation Tax (@ \$.02 per cu. yd.)		3187	T99
k. TOTAL (Excluding line 1b)			\$ 2,720,482
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 180
b. Motor vehicle permit fees		3220	T01 130,136
c. Building permits		3230	T29 1,799

Part I GENERAL FUND (Continued)
A. REVENUES - Modified Accrual (Continued)
3. Revenue from licenses, permits, and fees (Continued)

Account No. (a)	Amount (b)
-----------------	------------

d. Other licensing and permit taxes

3290	T29 1253
------	----------

e. TOTAL →

	\$ 133,368
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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 ✓

Thermal Imaging Camera

3319	B89 8,550
------	-----------

d. TOTAL →

	\$ 8,550
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5. Revenue from the State of New Hampshire

a. Shared revenue block grant

3351	C30 \$
------	--------

b. Meals and rooms distribution

3352	C30 28,763
------	------------

c. Highway block grant

3353	C46 49,359
------	------------

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 ✓

NH Moose Plates

3359	C89 5,000
------	-----------

i. TOTAL →

	\$ 83,122
--	-----------

6. Revenue from other governments

Intergovernmental revenue - Other

3379	D89 \$
------	--------

7. Revenue from charges for services (Exclude interfund transfers)

a. Income from departments

3401	A89 \$ 7,254
------	--------------

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 →

	\$ 7,254
--	----------

Part I GENERAL FUND (Continued)

A. REVENUES - Modified Accrual (Continued)

Account No.	Amount
(a)	(b)

8. Revenue from miscellaneous sources

a. Special assessments

3500 U01 \$

b. Sale of municipal property

3501 U11

c. Interest on investments

3502 U20

525

d. Rents of property

3503 U40

1,250

e. Fines and forfeits

3504 U30

f. Insurance dividends and reimbursements

3506 U99

5,486

g. Contributions and donations

3508 U50

50

h. Other miscellaneous sources not otherwise classified

3509 U99

106

i. TOTAL →

3500

\$ 7,417

9. Interfund operating transfers in

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

202,797

e. Transfers from trust and fiduciary funds

3916

f. Transfers from conservation fund

3917

g. TOTAL →

3915

\$ 202,797

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 →

3934

\$

11. TOTAL REVENUES FROM ALL SOURCES →

3500

\$ 3,162,990

12. TOTAL FUND EQUITY (Beginning of year)
(Should equal line B.2f, column b, page 9) →

3500

\$ 293,110

13. TOTAL OF LINES 11 AND 12
(Should equal line 21, page 8) →

3500

\$ 3,456,100

Remarks

Part I GENERAL FUND (Continued)

B. EXPENDITURES - Modified Accrual

1. General government

	Account No. (a)	Total expenditure (Includes col. c and d) (b)	Equipment and land purchases (c)	Construction (d)
a. Executive	4130	E29 \$ 54,570	G29 \$	F29 \$
b. Election and registration	4140	E89 18,173	G89	F89
c. Financial administration	4150	E23 22,132	G23	F23
d. Revaluation of property	4152	E23 14,199	G23	F23
e. Legal expense	4153	E25 19,698	G25	F25
f. Personnel administration	4155	E29 22,612	G29	F29
g. Planning and zoning	4191	E29 3,321	G29	F29
h. General government building	4194	E31 89,671	G31	F31
i. Cemeteries	4195	E03 4,054	G03	F03
j. Insurance not otherwise allocated	4196	E89 164,349	G89	F89
k. Advertising and regional association	4197	E89 7,432	G89	F89
l. Other general government	4199	E89	G89	F89
m. TOTAL →		\$ 420,211	\$	\$

2. Public safety

a. Police	4210	E62 \$ 158,776	G62 \$	F62 \$
b. Ambulance	4215	E32 3,930	G32	F32
c. Fire	4220	E24 79,894	G24	F24
d. Building inspection	4240	E66	G66	F66
e. Emergency management	4290	E89 1,384	G89	F89
f. Other public safety (including communications)	4299	E89	G89	F89
g. TOTAL →		\$ 237,984	\$	\$

3. Airport/Aviation center

a. Administration	4301	\$	\$	\$
b. Airport operations	4302			
c. Other	4309	422		
d. TOTAL →		E01 \$ 422	G01 \$	F01 \$

Remarks

Part I GENERAL FUND (Continued)

B. EXPENDITURES - Modified Accrual (Continued)	Account No. (a)	Total expenditure (Includes col. c and d) (b)	Equipment and land purchases (c)	Construction (d)
4. Highways and streets				
a. Administration	4311	E44 \$ 149,105	G44 \$	F44 \$
b. Highways and streets	4312	E44 183,463	G44	F44
c. Bridges, railroad crossing	4313	E44	G44	F44
d. Street lighting	4316	E44 8,596	G44	F44
e. Toll highways	4316	E45	G45	F45
f. Other highway, streets, and bridges	4319	E44 49,959	G44	F44
g. TOTAL →		\$ 390,523	\$	\$
5. Sanitation				
a. Administration	4321	E80 \$	G80 \$	F80 \$
b. Solid waste collection	4323	E81	G81	F81
c. Solid waste disposal	4324	E81 43,688	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
g. TOTAL →		\$ 43,688	\$	\$
6. Water distribution and treatment				
a. Administration	4331	\$	\$	\$
b. Water services	4332			
c. Water treatment	4335			
d. Water conservation	4338			
e. Other water	4339			
f. TOTAL →		E91 \$	G91 \$	F91 \$
7. Electric				
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. EXPENDITURES – Modified Accrual (Continued)

	Account No. (a)	Total expenditure Includes col. c and d) (b)	Equipment and land purchases (c)	Construction (d)
8. Health				
a. Administration	4411	\$	\$	\$
b. Pest control	4414			
c. Health agencies and hospitals	4415	4,905		
d. Other health	4419			
e. TOTAL →		E32 \$ 4,905	G32 \$	F32 \$
9. TOTAL expenditures for education purposes <i>(This entry should be used by the few municipalities which have dependent school districts only)</i>		\$	\$	\$
10. Welfare		E79	G79	F79
a. Administration	4441	\$	\$	\$
b. Direct assistance	4442	J67 4,884		
c. Intergovernmental welfare payments	4444	M79		
d. Vendor payments	4445	E75		
e. Other welfare	4449	E79	G79	F79
f. TOTAL →		\$ 4,884	\$	\$
11. Culture and recreation		E61	G61	F61
a. Parks and recreation	4520	\$ 23,522	\$	\$
b. Library	4550	E52 14,951	G52	F52
c. Patriotic purposes	4583	E61 1,009	G61	F61
d. Other culture and recreation	4589	E61	G61	F61
e. TOTAL →		\$ 39,482	\$	\$
12. Conservation				
a. Administration	4611	\$	\$	\$
b. Purchase of natural resources	4612			
c. Other conservation	4619	615		
d. TOTAL →		E59 \$ 615	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. EXPENDITURES – Modified Accrual (Continued)	Account No. (a)	Total expenditure (Includes col. c and d) (b)	Equipment and land purchases (c)	Construction (d)
14. Economic development				
a. Administration	4651	\$	\$	\$
b. Economic development	4652			
c. Other economic development	4659			
d. TOTAL →		E89 \$	G89 \$	F89 \$
15. Debt service				
a. Principal long term bonds and notes	4711	\$ 37,500		
b. Interest on long term bonds and notes	4721	189 30,169		
c. Interest on tax and revenue anticipation notes	4723	189 1,067		
d. Other debt service charges	4790	E23		
e. TOTAL →		\$ 68,732		
16. Capital outlay (not reported above)				
a. Land and improvements	4901		G89 \$	F89
b. Machinery, vehicles, and equipment	4902		G89 109,082	
c. Buildings	4903			F89
d. Improvements other than buildings	4909			F89 93,714
e. TOTAL →			\$ 109,082	93,714
17. Interfund operating transfers out				
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	187,000		
e. Transfers to expendable trust funds	4916	2,400		
f. Transfers to nonexpendable trust funds	4918			
g. TOTAL →		\$ 1,89,400		
Cumulative Expenditure Totals from pages 4-7. →		\$ 1,100,246	\$ 109,082	\$ 93,714

Remarks

Part III GENERAL FUND BALANCE SHEET

Modified Accrual

A. ASSETS	Account No. (a)	Modified Accrual	
		Beginning of year (b)	End of year (c)
1. Current assets			
a. Cash and equivalents	1010	\$ 575,748	\$ 538,128
b. Investments	1030		
c. Taxes receivable (From Section D, page 12)	1080	151,378	225,406
d. Tax liens receivable (From Section D, page 12)	1110	48,669	66,389
e. Accounts receivable	1150		
f. Due from other governments	1260		
g. Due from other funds	1310		
h. Other current assets	1400		
i. Tax deeded property (subject to resale)	1670	6,173	6,173
j. TOTAL ASSETS (Should equal line B3) →		\$ 781,968	\$ 856,096
B. LIABILITIES AND FUND EQUITY			
1. Current 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 school districts	2075	488,858	512,897
f. Due to other funds	2080		
g. Deferred revenue	2220		
h. Notes payable – Current	2230		
i. Bonds payable – Current	2250		
j. Other payables	2270		
k. TOTAL LIABILITIES →		\$ 488,858	\$ 512,897
2. Fund equity			
a. Reserve for encumbrances (Please detail on page 10)	2440	\$ 6,173	\$ 6,173
b. Reserve for continuing appropriations (Detail on page 10)	2450		20,000
c. Reserve for appropriations voted from surplus	2460		
d. Reserve for special purposes (Please detail on page 10)	2490	72,643	72,794
e. Unreserved fund balance	2530	214,294	244,232
f. TOTAL FUND EQUITY →		\$ 293,110	\$ 343,199
3. TOTAL LIABILITIES AND FUND EQUITY (Should equal line A1) →		\$ 781,968	\$ 856,096

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8/2/11

Part V GENERAL FUND (Continued)

B. 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)
Woods v. Guaranty	\$ 750,000	Dis. B. ng	\$ 37,500	7.375	12/15/28	\$ 690,294	\$ - 0 -	\$ 37,500	\$ 652,794
TOTAL →	\$					\$ 690,294	\$	\$ 37,500	\$ 652,794

Remarks

Part VI RECONCILIATIONS

A. RECONCILIATION OF SCHOOL DISTRICT LIABILITY		Amount
1. School district liability at beginning of year (Account number 2075, column b, on page 9)	1/2 yr end \$	488,858
2. ADD: School district assessment for current year		1,309,436
3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)		1,798,294
4. SUBTRACT: Payments made to school district	<	1,285,397 >
5. School district liability at end of year (line 3 less line 4) (Account number 2075, column c, on page 9)	TODS	512,897
B. RECONCILIATION OF TAX ANTICIPATION NOTES		Amount
1. Short-term (TANS) debt at beginning of year	61V \$	- 0 -
2. ADD: New issues during current year		350,000
3. SUBTRACT: Issues retired during current year	<	350,000 >
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	- 0 -

PLEASE REFER TO THE INSTRUCTIONS TO COMPLETE SECTIONS C AND D.

C. ALLOWANCE FOR ABATEMENTS WORKSHEET	Current year	Prior years	TOTAL
	(a)	(b)	(c)
1. Overlay/Allowance for Abatements (Beginning of year)*	✓	44136	44136
2. SUBTRACT: Abatements made (From tax collector's report)	< >	< 12,280 >	< 12,280 > ✓
3. SUBTRACT: Discounts	< >	< >	< >
4. SUBTRACT: Refunds (Cash abatements)	< >	< 929 >	< 929 > ✓
5. ESTIMATED ALLOWANCE FOR ABATEMENTS AT END OF YEAR**	< 19,829 >	< - 0 - >	< 19,829 > ✓
6. Excess of estimate (Add to revenue on page 1, line 1a)	- 0 -	30,927	30,927 ✓


*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	1110 liens	TOTALS
	(a)	(b)	(c)
1. Uncollected, end of year	\$ 245,235	\$ 86,389	\$ 331,624
2. SUBTRACT: "Overlay" carried forward as Allowance for Abatements (from Worksheet C, line 5)	< 19,829 >	< - 0 - >	< 19,829 >
3. Receivable, end of year *	225,406	86,389	311,795

* (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		Enterprise (c)	Internal service (d)
1. Revenue from taxes	T01 \$		T01 \$		
2. Revenue from licenses, permits, and fees	T29		T29		
3. Revenue directly from the federal government	B89		B89		
4. Revenue from the State of New Hampshire	C89		C89		
5. Revenue from other governments	D89		D89		
6. Revenue from charges for services	A91		A91		
(a) Water supply system charges					
(b) Sewer user charges	A80		A80		
(c) Garbage/refuse collection charges	A81		A81		
(d) Electric	A92		A92		
(e) Airport and aviation	A01		A01		
(f) Highway	A44		A44		
(g) Toll facilities	A45		A45		
(h) Parks and recreation	A61		A61		
(i) Parking	A60		A60		
(j) Transit or bus system	A94		A94		
(k) Other – Specify Z	A89		A89		
(1)					
(2)	A89		A89		
(3)	A89		A89		
7. Revenue from miscellaneous sources	U20		U20		
(a) Interest on investments					
(b) Other miscellaneous sources	U99		U99		
8. Interfund operating transfers in					
9. Other financial sources	U99		U99		
10. TOTAL REVENUE AND OTHER SOURCES 	\$		\$		\$

Part VIII SUMMARY OF EXPENDITURES FOR ALL OTHER FUNDS

EXPENDITURES (BY FUNCTIONS)	Capital projects (a)		Special revenue (b)	Proprietary funds	
	F89 \$	F62		Enterprise (c)	Internal service (d)
1. General government			E89 \$	E89 \$	
2. Public safety			E62	E62	
(a) Police					
(b) Ambulance			E32	E32	
(c) Fire			E24	E24	
3. Airport/Aviation center			E01	E01	
4. Highways and streets			E44	E44	
5. Toll highways			E45	E45	
6. Sanitation			E81	E81	
7. Water distribution and treatment			E91	E91	
8. Sewerage			E80	E80	
9. Electric			E92	E92	
10. Health			E32	E32	
11. Welfare			E79	E79	
12. Culture and recreation			E61	E61	
13. Parking			E60	E60	
14. Transit or bus system			E94	E94	
15. Conservation			E59	E59	
16. Redevelopment and housing			E50	E50	
17. Economic development			E89	E89	
18. Debt service			E23	E23	
19. Capital outlay - other			F89	F89	
20. Interfund operating transfers out					
21. TOTAL EXPENDITURES →			\$	\$	\$

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)
A. ASSETS					
1. Current assets					
(a) Cash and equivalents	1010	\$	\$	\$	\$
(b) Investments	1030				
(c) Accounts receivable	1150				
(d) Due from other governments	1260				
(e) Due from other funds	1310				
(f) Other – Specify ↴					
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 ↴					
3. TOTAL ASSETS →		\$	\$	\$	\$

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)
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				
(f) Deferred revenue	2220				
(g) Notes and bonds payable					
(h) Other - Specify \checkmark					
(i) TOTAL LIABILITIES \longrightarrow		\$	\$	\$	\$
2. Fund equity/Capital					
(a) Reserve for encumbrances	2440	\$	\$		
(b) Reserve for special purposes	2490				
(c) Unreserved fund balance	2530				
(d) Municipal contributed capital	2610				
(e) Other contributed capital	2620				
(f) Retained earnings	2790				
(g) TOTAL FUND EQUITY \longrightarrow					
3. TOTAL LIABILITIES AND FUND EQUITY \longrightarrow		\$	\$	\$	\$

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 <u>to other local governments</u> for:		M12
Schools		M80
Sewers		M89
All other – County	4931	M89
All other – Towns	4199	M89
Payments made <u>to State</u> for:		L44
Highways	4319	
All other purposes	4199	L89

B. 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 690,294	29U	39U 37,500	49U 652,794
Interest on water debt	191			

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

200

375,051

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 538,128

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
--	-------------


Signatures of a majority of the governing body:

	1 - 31 - 2011
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	31 January 2011
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	1 - 31 - 2011
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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) RALPH BRIGIDA	Signature 
Regular office hours	Email address

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