FORM **F-65(MS-5)**
(7-1-2004)

STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
COMMUNITY SERVICES DIVISION

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
Community 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, 200____ to December 31, 200____
OR
July 1, 200____ to June 30, 200____

A. REVENUES – Modified Accrual	Account No. (a)	Amount (b)
1. Revenue from taxes *(Including state education)*		
a. Property taxes (commitment less overlay plus Section C, line 6, column (c), page 12)	3110	TØ1 $
b. State and local taxes assessed for school districts $	4933	
c. Land use change taxes – General Fund	3120	TØ1
d. Land use change taxes – Conservation Fund	3121	TØ1
e. Resident taxes	3180	TØ1
f. Timber taxes	3185	TØ1
g. Payments in lieu of taxes	3186	U99
h. Other taxes *(Explain on separate schedule)*	3189	TØ1
i. Interest and penalties on delinquent taxes	3190	TØ1
j. Excavation Tax (@ $.02 per cu. yd.)	3187	T99
k. TOTAL *(Excluding line 1b)* →		$
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		T99
a. Business licenses and permits	3210	
b. Motor vehicle permit fees	3220	TØ1
c. Building permits	3230	T99

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 licenses, permits, and fees	3290	T99
e. TOTAL →		$
4. Revenue from the federal government		B5Ø
a. Housing and urban renewal (HUD)	3311	$
b. Environmental protection	3312	B89
c. Other federal grants and reimbursements – *Specify*	3319	B89
d. TOTAL →		$
5. Revenue from the State of New Hampshire		C3Ø
a. Shared revenue block grant	3351	$
b. Meals and rooms distribution	3352	C30
c. Highway block grant	3353	C46
d. Water pollution grants	3354	C89
e. Housing and community development	3355	C5Ø
f. State and federal forest land reimbursement	3356	C89
g. Flood control reimbursement	3357	C89
h. Other state grants and reimbursements – *Specify*	3359	C89
i. TOTAL →		$
6. Revenue from other governments Intergovernmental revenue – Other	3379	D89 $
7. Revenue from charges for services (Exclude interfund transfers)		A89
a. Income from departments	3401	$
b. Water supply system charges	3402	A91
c. Sewer user charges	3403	A8Ø
d. Garbage-refuse charges	3404	A81
e. Electric user charges	3405	A92
f. Airport fees	3406	AØ1
g. Parking		A60
h. Transit or bus system		A94
i. Parks and Recreation		A61
j. Other charges	3409	A89
k. TOTAL →		$

Part I GENERAL FUND (Continued)

A. REVENUES – Modified Accrual (Continued)	Account No. (a)	Amount (b)
8. Revenue from miscellaneous sources		
a. Special assessments	3500	UØ1 $
b. Sale of municipal property	3501	U11
c. Interest on investments	3502	U2Ø
d. Rents of property	3503	U4Ø
e. Fines and forfeits	3504	U99
f. Insurance dividends and reimbursements	3506	U99
g. Contributions and donations	3508	U99
h. Other miscellaneous sources not otherwise classified	3509	U99
i. TOTAL →		$
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	
e. Transfers from trust and fiduciary funds	3916	
f. Transfers from conservation fund	3917	
g. TOTAL →		$
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 →		$
12. TOTAL FUND EQUITY *(Beginning of year)* *(Should equal line B.2f, column b, page 9)* →		$
13. TOTAL OF LINES 11 AND 12 *(Should equal line 21, page 8)* →		$

Remarks

Part I GENERAL FUND (Continued)

B. EXPENDITURES – Modified Accrual	Account No. (a)	Total expenditure (b)	Equipment and land purchases (c)	Construction (d)
1. General government				
a. Executive	4130	E29 $	G29 $	F29 $
b. Election and registration	4140	E89	G89	F89
c. Financial administration	4150	E23	G23	F23
d. Revaluation of property	4152	E23	G23	F23
e. Legal expense	4153	E25	G25	F25
f. Personnel administration	4155	E29	G29	F29
g. Planning and zoning	4191	E29	G29	F29
h. General government building	4194	E31	G31	F31
i. Cemeteries	4195	E89	G89	F89
j. Insurance not otherwise allocated	4196	E89	G89	F89
k. Advertising and regional association	4197	E89	G89	F89
l. Other general government	4199	E89	G89	F89
m. TOTAL →		$	$	$
2. Public safety				
a. Police	4210	E62 $	G62 $	F62 $
b. Ambulance	4215	E32	G32	F32
c. Fire	4220	E24	G24	F24
d. Building inspection	4240	E66	G66	F66
e. Emergency management	4290	E89	G89	F89
f. Other public safety (including communications)	4299	E89	G89	F89
g. TOTAL →		$	$	$
3. Airport/Aviation center				
a. Administration	4301	$	$	$
b. Airport operations	4302			
c. Other	4309			
d. TOTAL →		EØ1 $	GØ1 $	FØ1 $

Remarks

Part I **GENERAL FUND (Continued)**

B. EXPENDITURES – Modified Accrual (Continued)	Account No. (a)	Total expenditure (b)	Equipment and land purchases (c)	Construction (d)
4. Highways and streets				
a. Administration	4311	$	$	$
b. Highways and streets	4312			
c. Bridges	4313			
d. Street lighting	4316			
e. Other highway, streets, and bridges	4319			
f. TOTAL →		E44 $	G44 $	F44 $
5. Sanitation		E8Ø	G8Ø	F8Ø
a. Administration	4321	$	$	$
b. Solid waste collection	4323	E81	G81	F81
c. Solid waste disposal	4324	E81	G81	F81
d. Solid waste clean-up	4325	E81	G81	F81
e. Sewage collection and disposal	4326	E8Ø	G8Ø	F8Ø
f. Other sanitation	4329	E8Ø	G8Ø	F8Ø
g. TOTAL →		$	$	$
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 (b)	Equipment and land purchases (c)	Construction (d)
8. Health				
a. Administration	4411	$	$	$
b. Pest control	4414			
c. Health agencies and hospitals	4415			
d. Vital statistics	4140			
e. Other health	4419			
f. TOTAL →		E32 $	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		E79	G79	F79
a. Administration	4441	$	$	$
b. Direct assistance	4442	E67		
c. Intergovernmental welfare payments	4444	M79		
d. Vendor payments	4445	E75		
e. Other welfare	4449	E79	G79	F79
f. TOTAL →		$	$	$
11. Culture and recreation		E61	G61	F61
a. Parks and recreation	4520	$	$	$
b. Library	4550	E52	G52	F52
c. Patriotic purposes	4583	E61	G61	F61
d. Other culture and recreation	4589	E61	G61	F61
e. TOTAL →		$	$	$
12. Conservation				
a. Administration	4611	$	$	$
b. Purchase of natural resources	4612			
c. Other conservation	4619			
d. TOTAL →		E59 $	G59 $	F59 $
13. Redevelopment and housing				
a. Administration	4631	$	$	$
b. Redevelopment and housing	4632			
c. TOTAL →		E5Ø $	G5Ø $	F5Ø $

Part I **GENERAL FUND (Continued)**

B. EXPENDITURES – Modified Accrual (Continued)	Account No. (a)	Total expenditure (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	$		
b. Interest on long term bonds and notes	4721	I89		
c. Interest on tax and revenue anticipation notes	4723	I89		
d. Other debt service charges	4790	E23		
e. TOTAL →		$		
16. Capital outlay			G89	F89
a. Land and improvements	4901		$	
b. Machinery, vehicles, and equipment	4902		G89	
c. Buildings	4903			F89
d. Improvements other than buildings	4909			F89
e. TOTAL →			$	
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			
e. Transfers to expendable trust funds	4916			
f. Transfers to nonexpendable trust funds	4918			
g. TOTAL →		$		

Remarks

Part I GENERAL FUND (Continued)

B. EXPENDITURES – Modified Accrual (Continued)	Account No. (a)	Amount (b)	Equipment and land purchases (c)	Construction (d)
18. Payments to other governments				
a. Taxes assessed for county	4931	$		
b. Taxes assessed for precincts/village districts	4932			
c. Local education taxes assessed	4933			
d. State education taxes assessed	4939			
e. Payments to other governments	4939			
f. TOTAL →		$		
19. TOTAL EXPENDITURES →		$	$	$
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)* →		$		
21. TOTAL OF LINES 19 AND 20 *(Should equal line 13 on page 3)* →		$		

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 –** *Please specify the period* ↙

As of December 31, 200____ OR June 30, 200____ **Modified Accrual**

A. ASSETS	Account No. (a)	Beginning of year (b)	End of year (c)
1. Current assets			
a. Cash and equivalents	1010	$	$
b. Investments	1030		
c. Taxes receivable *(See worksheet, page 12)*	1080		
d. Tax liens receivable *(See worksheet, page 12)*	1110		
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		
j. TOTAL ASSETS *(Should equal line B3)* →		$	$
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		
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 →		$	$
2. Fund equity			
a. Reserve for encumbrances *(Please detail on page 10)*	2440	$	$
b. Reserve for continuing appropriations *(Detail on page 10)*	2450		
c. Reserve for appropriations voted from surplus	2460		
d. Reserve for special purposes *(Please detail on page 10)*	2490		
e. Unreserved fund balance	2530		
f. TOTAL FUND EQUITY →		$	$
3. TOTAL LIABILITIES AND FUND EQUITY *(Should equal line A1j)* →		$	$

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)* _____ for the ensuing five years)

	Year (a)	Principal (b)	Interest (c)	Total (d)
1.		$	$	$
2.				
3.				
4.				
5.				
6. SUBTOTAL *(Sum of lines 1–5)*				
7. Remaining periods of debt				
8. TOTAL →		$	$	$

Part V **GENERAL FUND (Continued)**

B. AMORTIZATION OF LONG-TERM DEBT As of December 31, 200____ OR June 30, 200____ *(Please specify date)*

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)
	$		$			$	$	$	$
TOTAL ⟶	$					$	$	$	$

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)*	$
2. ADD: School district assessment for current year	
3. TOTAL LIABILITY WITHIN CURRENT YEAR *(Sum of lines 1 and 2)*	
4. SUBTRACT: Payments made to school district	( )
5. School district liability at end of year (line 3 less line 4) *(Account number 2075, column c, on page 9)*	

B. RECONCILIATION OF TAX ANTICIPATION NOTES	Amount
	61V
1. Short-term (TANS) debt at beginning of year	$
2. ADD: New issues during current year	
3. SUBTRACT: Issues retired during current year	( )
	64V
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)*	

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)*			
2. SUBTRACT: Abatements made (From tax collector's report)	( )	( )	( )
3. SUBTRACT: Discounts	( )	( )	( )
4. SUBTRACT: Refunds (Cash abatements)	( )	( )	( )
5. ESTIMATED ALLOWANCE FOR ABATEMENTS AT END OF YEAR**	( )	( )	( )
6. Excess of estimate (Add to revenue on page 1, line 1a)			

*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. SUBTRACT: "Overlay" carried forward as Allowance for Abatements (from Worksheet C, line 5)	( )	( )	( )
3. Receivable, end of year *			

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

Part VI **SUMMARY OF REVENUES FOR ALL OTHER FUNDS –** *Specify* ↙

January 1, 200____ to December 31, 200____ OR July 1, 200____ to June 30, 200____ **Accrual**

REVENUE AND OTHER FINANCING SOURCES	Capital projects (a)	Special revenue (b)	Proprietary funds	
			Enterprise (c)	Internal service (d)
1. Revenue from taxes	TØ1 $	TØ1 $	TØ1 $	$
2. Revenue from licenses, permits, and fees	T99	T99	T99	
3. Revenue from the federal government	B89	B89	B89	
4. Revenue from the State of New Hampshire	C89	C89	C89	
5. Revenue from other governments	D89	D89	D89	
6. Revenue from charges for services **(a)** Water supply system charges	A91	A91	A91	
(b) Sewer user charges	A8Ø	A8Ø	A8Ø	
(c) Garbage/refuse collection charges	A81	A81	A81	
(d) Electric	A92	A92	A92	
(e) Airport and aviation	AØ1	AØ1	AØ1	
(f) Highway and toll facilities	A44	A44	A44	
(g) Parks and recreation	A61	A61	A61	
(h) Parking	A6Ø	A6Ø	A6Ø	
(i) Transit or bus system	A94	A94	A94	
(j) Other – *Specify* ↙ **(1)**	A89	A89	A89	
(2)	A89	A89	A89	
(3)	A89	A89	A89	
7. Revenue from miscellaneous sources **(a)** Interest on investments	U2Ø	U2Ø	U2Ø	
(b) Other miscellaneous sources	U99	U99	U99	
8. Interfund operating transfers in				
9. Other financial sources	U99	U99	U99	
10. TOTAL REVENUE AND OTHER SOURCES →	$	$	$	$

Part VIII **SUMMARY OF EXPENDITURES FOR ALL OTHER FUNDS –** *Specify* ↙

January 1, 200____ to December 31, 200____ OR July 1, 200____ to June 30, 200____

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	F89	E89	E89	
3. Airport/Aviation center	FØ1	EØ1	EØ1	
4. Highways and streets	F44	E44	E44	
5. Sanitation	F8Ø	E8Ø	E8Ø	
6. Water distribution and treatment	F91	F91	E91	
7. Electric	F92	E92	E92	
8. Health	F32	E32	E32	
9. Welfare	F79	E79	E79	
10. Culture and recreation	F61	E61	E61	
11. Parking	F6Ø	E6Ø	E6Ø	
12. Transit or bus system	F94	E94	E94	
13. Conservation	F59	E59	E59	
14. Redevelopment and housing	F5Ø	E5Ø	E5Ø	
15. Economic development	F89	E89	E89	
16. Debt service		E23	E23	
17. Capital outlay	F89	F89	F89	
18. Interfund operating transfers out				
19. Payments to other governments				
20. TOTAL EXPENDITURES →	$	$	$	$

Remarks

Part IX **BALANCE SHEET FOR SUMMARY OF ALL OTHER FUNDS –** *Please specify the period* ↙

As of December 31, 200____ OR June 30, 200____

	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 →		$	$	$	$

Part IX **BALANCE SHEET FOR SUMMARY OF ALL OTHER FUNDS (Continued) –** *Please specify the period* ↙

As of December 31, 200____ OR June 30, 200____

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* ↙					
(i) TOTAL LIABILITIES →		$	$	$	$
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 →					
3. TOTAL LIABILITIES AND FUND EQUITY →		$	$	$	$

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 VII.

Purpose (a)	Account No. (b)	Amount (c)
Payments made to other local governments for:		M12
Schools		M8Ø
Sewers		M89
All other – County	4931	M89
All other – Towns	4199	L44
Payments made to State for:		
Highways	4319	L89
All other purposes	4199	

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	
		Issued (c)	Retired (d)	General obligations (e)	Revenue bonds (f)
Water	19A	29A	39A	41A	44A
Sewer	19X	29X	39X	41X	44X
Industrial revenue	19T	24T	34T		44T
All other debt	19X	29X	39X	41X	44X
Education	19H	29F	39F	41F	44F
Interest on water debt	I91				

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
ZØØ

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 par 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	W61

Part XI CERTIFICATION

This is to certify that the information contained in this report was taken from official records and is complete to the best of our knowledge and belief.

Signatures of a majority of the governing body:

GENERAL INSTRUCTIONS

Three copies of this report are sent to each municipality. Selectmen, treasurer and tax collector are expected to cooperate in making out this report. When completed, one copy should be returned to the Department of Revenue Administration and one copy should be placed in your municipal records. The third copy is for use in preparing the annual printed report for the voters.

Please be sure you have completed Part IX, items A–D.

WHEN TO FILE: (R.S.A. 21-J)

- 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
Community Services Division
PO Box 487
Concord, NH 03302-0487