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FORM F-65(MS-5)

NOV 15 2011

NH DEPT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES

Town of Eaton

STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION

30 3 002 006 419
EATON TOWN
CLERK
PO BOX 88
EATON, NH 03832



ANNUAL CITY/TOWN
FINANCIAL REPORT

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
	(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	1,195,229
b. State and local taxes assessed for school districts	4933		
c. Land use change taxes - General Fund	3120	T01	750
d. Land use change taxes - Conservation Fund	3121	T01	750
e. Resident taxes	3180		
f. Timber taxes	3185	T01	10,177
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	9,775
j. Excavation Tax (@\$.02 per cu. yd.)	3187	T99	
k. TOTAL (Excluding line 1b)			1,216,681
2. TOTAL revenues for education purposes <i>(This entry should only be used by the town municipalities which have dependent school districts)</i>			
		Enter Only Dependent Schools in This Space	
3. Revenue from licenses, permits, and fees			
a. Business licenses and permits	3210	T28	
b. Motor vehicle permit fees	3220	T01	67,891
c. Building permits	3230	T29	1,249

A. REVENUES - Modified Accrual (Continued)

	Account No. (a)	Amount (b)
3. Revenue from licenses, permits and fees (Continued)		
d. Other licenses, permits, and fees	3290	T29 3,817
e. TOTAL ----->		\$ 72,957
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, etc.)	3319	B89
d. TOTAL ----->		\$
5. Revenue from the State of New Hampshire		
a. Shared revenue block grant	3351	C30 \$
b. Meals and rooms distribution	3352	C30 19,176
c. Highway block grant	3353	C46 39,054
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 Bridge Aid	3359	C89
i. TOTAL ----->		\$ 58,230
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 \$
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 ----->		\$

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	
d. Rents of property	3503	U40	1,361
e. Fines and forfeits	3504	U30	
f. Insurance dividends and reimbursements	3506	U99	
g. Contributions and donations	3508	U50	
h. Other miscellaneous sources not otherwise classified	3509	U99	9,288
i. TOTAL			10,649
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		31,027
e. Transfers from trust and fiduciary funds	3916		
f. Transfers from conservation duns	3917		
g. TOTAL			\$ 31,027
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			
			\$ 1,389,534
12. TOTAL FUND EQUITY (Beginning of year)			
(Should equal line B.2g, column b, page 9)			\$ 526,815
13. TOTAL OF LINES 11 AND 12			
(Should equal line 21, page 8)			\$ 1,916,349

Remarks

Part I GENERAL FUND (Continued)

B. EXPENDITURES - Modified Accrual

	Account No.	Total expenditure <i>(includes col.c&d)</i>	Equipment and land purchases <i>(c)</i>	Construction <i>(d)</i>
1. General government				
a. Executive	4130	47,877	G29	F29
b. Election and registration	4140	4,721	G89	F89
c. Financial administration	4150	34,777	G23	F23
d. Revaluation of property	4152	8,196	G23	F23
e. Legal expense	4153	1,000	G25	F25
f. Personnel administration	4155	32,528	G29	F29
g. Planning and zoning	4191	3,624	G29	F29
h. General government building	4194	16,301	G31	F31
i. Cemeteries	4195	5,505	G03	F03
j. Insurance not otherwise allocated	4196	5,561	G89	F89
k. Advertising and regional association	4197	714	G89	F89
l. Other general government	4199		G89	F89
m. TOTAL		\$160,794		
2. Public safety				
a. Police	4210		E62	F62
b. Ambulance	4215	3,977	E32	F32
c. Fire	4220	17,800	E24	F24
d. Building inspection	4240	1,500	E66	F66
e. Emergency management	4290		E89	F89
f. Other public safety (including communications)	4299		E89	F89
g. TOTAL		\$23,277		
3. Airport/Aviation center				
a. Administration	4301			
b. Airport operations	4302			
c. Other	4309			
d. TOTAL			E01	F01

Remarks

Part I **GENERAL FUND (Continued)**

B. EXPENDITURES - Modified Accrual

(Continued)

4. Highways and streets

	Account No. (a)	Total expenditure (includes col.c&d) E44	Equipment and land purchases (c) G44	Construction (d) F44
a. Administration	4311	E44	G44	F44
b. Highways and streets	4312	E44	G44	F44
		201,224		
c. Bridges, railroad crossing	4313	E44	G44	F44
d. Street lighting	4316	E44	G44	F44
		3,264		
e. Toll highways	4316	E45	G45	F45
		E44	G44	F44
f. Other highway, streets, and bridges	4319			
g. TOTAL ----->		\$204,438		

5. Sanitation

a. Administration	4321	E80	G80	F80
b. Solid waste collection	4323	E81	G81	F81
c. Solid waste disposal	4324	E81	G81	F81
		69,422		
d. Solid waste clean-up	4325	E81	G81	F81
		E80	G80	F80
e. Sewage collection and disposal	4326	E80	G80	F80
f. Other sanitation	4329			
g. TOTAL ----->		\$69,422		

6. Water distribution and treatment

a. Administration	4331			
b. Water services	4332			
c. Water treatment	4335			
d. Water conservation	4338			
e. Other water	4339			
		E91	G91	F91
f. TOTAL ----->				

7. Electric

a. Administration	4351			
b. Generation	4352			
c. Purchase costs	4353			
d. Equipment maintenance	4354			
e. Other electric	4359			
		E92	G92	F92
f. TOTAL ----->				

Part I GENERAL FUND (Continued)

B. EXPENDITURES - Modified Accrual
(Continued)

	Account No.	Total expenditure <i>includes col c & d</i>	Equipment and land purchases	Construction
8. Health				
a. Administration	4411			
b. Pest Control	4414			
c. Health agencies and hospitals	4415	4,052		
d. Other Health	4419			
e. TOTAL		\$4,052	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				
a. Administration	4441			
b. Direct assistance	4442	500		
c. Intergovernmental welfare payments	4444			
d. Vendor payments	4445			
e. Other welfare	4449			
f. TOTAL		\$500		
11. Culture and recreation				
a. Parks and recreation	4520	33,083	G61	F61
b. Library	4550	7,350	G52	F52
c. Patriotic purposes	4583		G61	F61
d. Other culture and recreation	4589		G61	F61
e. TOTAL		\$40,433		
12. Conservation				
a. Administration	4611			
b. Purchase of natural resources	4612			
c. Other conservation	4619			
d. TOTAL			G59	F59
13. Redevelopment and housing				
a. Administration	4631			
b. Redevelopment and housing	4632			
c. TOTAL			G50	F50

Part I GENERAL FUND (Continued)

B. EXPENDITURES - Modified Accrual (Continued)

	Account No.	Total expenditure <i>includes col c & d</i>	Equipment and land purchases	Construction
14. Economic development				
a. Administration	4651	\$	\$	\$
b. Economic development	4652			
c. Other economic development	4659	E89	G89	F89
d. TOTAL				
15. Debt service				
a. Principal long term bonds and notes	4711		\$	\$
b. Interest on long term bonds and notes	4721	189		
c. Interest on tax and revenue anticipation notes	4723	E23		
d. Other debt service charges	4790			
e. TOTAL			\$	\$
16. Capital outlay (not reported above)				
a. Land and improvements	4901	\$	\$	F89
b. Machinery, vehicles, and equipment	4902	\$	G89	\$
c. Buildings	4903	\$	G89	F89
d. Improvements other than buildings	4909	\$	G89	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		49,464	
e. Transfers to expendable trust funds	4916			
f. Transfers to non-expendable trust funds	4918			
g. TOTAL			\$49,464	
Cumulative Expenditure Totals from pages 4-7.....>				

Remarks

Part III GENERAL FUND BALANCE SHEET

MODIFIED ACCRUAL

A. ASSETS			
1. Current assets			
	Account No. (a)	Beginning of Year (b)	End of year (c)
a. Cash and equivalents	1010	614,312.00	668,906.00
b. Investments	1030	210,624.00	
c. Taxes receivable (From Section D, page 12)	1080	30,159.00	170,071.00
d. Tax liens receivable (From Section D, page 12)	1110	30,159.00	58,875.00
e. Accounts receivable	1150		
f. Due from other governments	1260	217,774.00	
g. Due from other funds	1310		
h. Other current assets	1400		
i. Tax deeded property (subject to resale)	1670		
1. TOTAL ASSETS (Should equal line B3)		✓ 1,072,869.00	897,852.00
B. LIABILITIES AND FUND EQUITY			
1. Current liabilities			
a. Warrants and accounts payable	2020	36,194.00	21,127.00
b. Compensated absences payable	2030		
c. Contracts payable	2050		
d. Due to other governments	2070		
e. Due to school districts	2075	507,996.00	271,932.00
f. Due to other funds	2080	1,864.00	1,865.00
g. Deferred revenue	2220		
h. Notes payable - Current	2230		
i. Bonds payable - Current	2250		
j. Other payables	2270		
k. TOTAL LIABILITIES		✓ 546,054.00	294,924.00
2. Fund equity (Please detail on page 10)			
a. Assigned (formerly reserve for encumbrances)	2440	4,725.00	17,737.00
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	27,000.00	
e. Assigned (formerly reserve for special purposes)	2490		
f. Unassigned (formerly unreserved fund balance)	2530	495,090.00	585,191.00
g. TOTAL FUND EQUITY		✓ 526,815.00	602,928.00
3. TOTAL LIABILITIES AND FUND EQUITY		1,072,869.00	897,852.00

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Part VI RECONCILIATIONS

1. RECONCILIATION OF SCHOOL DISTRICT LIABILITY	Amount
1. School district liability at beginning of year (Account number 2075, column b, on page 9)	\$ 507,996 ✓
2. ADD: School district assessment for current year	651,932 ✓
3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)	1,159,928
4. SUBTRACT: Payments made to school district	< 887,996 >
5. School district liability at end of year (lines 3 less line 4) (Account number 2075, column c, on page 9)	271,932 ✓

3. 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) (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

2. ALLOWANCE FOR ABATEMENTS WORKSHEET		Current year	Prior years	TOTAL
		(a)	(b)	(c)
1. Overlay/Allowance for Abatements (Beginning of year) *		✓ 8,512	2500 2,817	11012 44,329
2. SUBTRACT: Abatements made (From tax collector's report)		✓ 9,251	✓ 94	9345 9,245
3. SUBTRACT: Discounts		< >	< >	< >
4. SUBTRACT: Refunds (Cash abatements)		< >	< >	< >
5. ESTIMATED ALLOWANCE FOR ABATEMENTS AT END OF YEAR **		100	-	100
6. Excess of estimate (Add to revenue on page 1, line 1a)		-839 739	3466 2,729	1567 3,462

*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.

2. TAXES/LIENS RECEIVABLE WORKSHEET	1080 taxes (a)		1110 liens (b)		TOTALS (c)
	1. Uncollected, end of year	170072	58876		
2. SUBTRACT: "Overlay" carried forward as Allowance for Abatements (from Worksheet C, line 5)	< 100 >	< 0 >	< 100 >		
3. Receivable, end of year *	170071	58875			

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

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)
	\$		\$			\$	\$	\$	\$
TOTAL----->									

Remarks

Part VII SUMMARY OF REVENUES FOR ALL OTHER FUNDS

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

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		E62	E62	
(b) Ambulance		E32	E32	
(c) Fire	F24	E24	E24	
3. Airport/Aviation center	F01	E01	E01	
4. Highway and streets	F44	E44	E44	
5. Toll Highways	F45	F45	F45	
6. Sanitation	F81	F81	F81	
7. Water distribution and treatment	F91	F91	E91	
8. Sewerage	F80	E80	E80	
9. Electric	F92	E92	E92	
10. Health	F32	E32	E32	
11. Welfare	F79	E79	E79	
12. Culture and recreation	F61	E61	E61	
13. Parking	F60	E60	E60	
14. Transit or bus system	F94	E94	E94	
15. Conservation	F59	E59	E59	
16. Redevelopment and housing	F50	E50	E50	
17. Economic development	F89	E89	E89	
18. Debt service		E23	E23	
19. Capital outlay - other	F89	F89	F89	
20. Interfund operating transfers out				
21. TOTAL EXPENDITURES ----->				

Remarks

Part IX BALANCE SHEET FOR SUMMARY OF ALL OTHER FUNDS

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				
(b) Investments	1030				
(c) Accounts receivable	1150				
(d) Due from other governments	1260				
(e) Due from other funds	1310				
(f) Other - Specify --L					
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					
3. TOTAL ASSETS ----->					

Remarks

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

B. LIABILITIES AND FUND EQUITY	Account No.	Capital projects	Special revenue	Proprietary funds	
				Enterprise	Internal service
1. Liabilities	(a)	(b)	(c)	(d)	(e)
(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) Assigned (formerly reserve for encumbrances)	2440				
(b) Assigned (formerly reserve for special purposes)	2490				
(c) Unassigned (formerly unreserved fund balance-deficit)	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 VIII.

Purpose (a)	Account No. (b)	Amount (c)
Payments made to other local governments for:		
Schools		M12
Sewers		M80
All other - County	4931	M89
All other - Towns	4199	M89
Payments made to State for:		
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 fiscal year (e)
		Issued (c)	Retired (d)	
Industrial revenue	19T	24T	34T	44T
All other debt	19U	29U	39U	49U
Interest on water debt	19I			
Total wages paid				
Z00				

C. SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your city before deductions for social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of city employees charged to construction projects. These amounts may be taken from the W3 form filed by your government for the year ended December 31.

Total wages paid

Z00

134,223

D. 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

Remarks

Part X CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Date Signed

10-4-11

Signatures of a majority of the governing body:

Richard H. Thomas
Mayor P. Blawie
Towneely, D. Spauld

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)

DAN D MURPHY - FPM

Signature

Dan Murphy

Regular Office Hours

TWT 9-3

Email address

paten@townofmurphy.com

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