

RECEIVED

SEP 29 2011

CPA: ~~Rodger + Simon~~ LISBON

UFB \$ 221,499

2011

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

MUNICIPAL SERVICES

STATE OF NEW HAMPSHIRE  
DEPARTMENT OF REVENUE ADMINISTRATION  
MUNICIPAL SERVICES DIVISION



ANNUAL CITY/TOWN  
FINANCIAL REPORT

30 3 005 024 0.3632 1660  
LISBON TOWN  
CHR BD OF SELECTMEN  
P. O. BOX 222  
LISBON, NH 03585

JD  
9/30/11

(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, 2010 to December 31, 2010  
OR  
July 1, 200 to June 30, 200

A. REVENUES - Modified Accrual

	Account No. (a)	Amount (b)
<b>1. Revenues from taxes (Including State Education)</b>		
a. Property taxes (commitment less overlay plus Section C, line 6, column (c), page 12)	3110	\$ 3,144,424
b. State and local taxes assessed for school districts	4933	\$ 1,728,987
c. Land use change taxes - General Fund	3120	1,112
d. Land use change taxes - Conservation Fund	3121	
e. Resident taxes	3180	
f. Timber taxes	3185	13,413
g. Payments in lieu of taxes	3186	
h. Other taxes (Explain on separate schedule)	3189	
i. Interest and penalties on delinquent taxes	3190	79,211
j. Excavation tax (@ \$.02 per cu. yd.)	3187	1,258
<b>k. TOTAL (Excluding line 1b)</b>		<b>3,239,418</b>
<b>2. TOTAL revenues for education purposes</b> (This entry should be used by the few municipalities which have dependent school districts only)		
<b>3. Revenue from licenses, permits and fees</b>		
a. Business licenses and permits	3210	4,063
b. Motor vehicle permit fees	3220	212,552
c. Building permits	3230	1,492

**Part I GENERAL FUND (Continued)**

A. REVENUES - Modified Accrual (Continued)	Account No. (a)	Amount (b)
<b>3. Revenue from licenses, permits and fees (Continued)</b>		
d. Other licenses, permits and fees	3290	4,029
<b>e. TOTAL</b>		<b>\$222,136</b>
<b>4. Revenue from the federal government</b>		
a. Housing and urban renewal (HUD)	3311	
b. Environmental protection	3312	
c. Other federal grants and reimbursements - Specify FEMA	3319	6,599
<b>d. TOTAL</b>		<b>\$6,599</b>
<b>5. Revenue from the State of New Hampshire</b>		
a. Shared revenue block grant	3351	-
b. Meals and rooms distribution	3352	76,481
c. Highway block grant	3353	81,390
d. Water pollution grants	3354	
e. Housing and community development	3355	
f. State and federal forest land reimbursement	3356	
g. Flood control reimbursement	3357	
h. Other state grants and reimbursements - Specify Miscellaneous	3359	1,842
<b>i. TOTAL</b>		<b>\$159,713</b>
<b>6. Revenue from other governments</b>		
Intergovernmental revenue - Other	3379	
<b>7. Revenue from charges for services</b> <i>(Exclude interfund transfers)</i>		
a. Income from departments	3401	\$202,040
b. Water supply system charges	3402	
c. Sewer user charges	3403	
d. Garbage-refuse charges	3404	
e. Electric user charges	3405	
f. Airport fees	3406	
g. Parking		
h. Transit or bus system		
i. Parks and recreation		
j. Cemeteries		
k. Toll highways		
l. Other charges	3409	
<b>m. TOTAL</b>		<b>\$202,040</b>

A. REVENUES - Modified Accrual (Continued)	Account No. (a)	Amount  (b)
<b>8. Revenue from miscellaneous sources</b>		
a. Special assessments	3500	U01 -
b. Sale of municipal property	3501	U11 -
c. Interest on investments	3502	U20 468
d. Rents of property	3503	U40 1,200
e. Fines and forfeits	3504	U30 -
f. Insurance dividends and reimbursements	3506	U99 -
g. Contributions and donations	3508	U50 6
h. Other miscellaneous sources not otherwise classified	3509	U99 685
<b>i. TOTAL</b>		<b>\$2,359</b>
<b>9. Interfund operating transfers in</b>		
a. Transfers from special revenue fund	3912	-
b. Transfers from capital projects fund	3913	1,554
c. Transfers from proprietary funds	3914	-
d. Transfers from capital reserve fund	3915	6,734
e. Transfers from trust and fiduciary funds	3916	-
f. Transfers from conservation fund	3917	-
<b>g. TOTAL</b>		<b>\$8,288</b>
<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</b>		<b>\$0</b>
<b>11. TOTAL REVENUES FROM ALL SOURCES</b>		<b>\$3,840,553</b>
<b>12. TOTAL FUND EQUITY (Beginning of year)</b> <i>(Should equal line B.2f, column b, page 9)</i>		<b>\$156,664</b>
<b>13. TOTAL OF LINES 11 AND 12</b> <i>(Should equal line 21, page 8)</i>		<b>\$3,997,217</b>

Remarks

B. EXPENDITURES - Modified Accrual				
	Account No.	Total expenditure (Includes col. c and d)	Equipment and land purchases	Construction
	(a)	(b)	(c)	(d)
<b>1. General government</b>				
a. Executive	4130	\$ 86,882	G29	F29
b. Election and Registration	4140	59,332	G89	F89
c. Financial administration	4150	92,025	G23	F23
d. Revaluation of property	4152	14,880	G23	F23
e. Legal expense	4153	18,816	G25	F25
f. Personnel administration	4155	10,150	G29	F29
g. Planning and zoning	4191	4,018	G29	F29
h. General government building	4194	48,085	G31	F31
i. Cemeteries	4195	15,000	G03	F03
j. Insurance not otherwise allocated	4196	49,385	G89	F89
k. Advertising and regional association	4197	2,579	G89	F89
l. Other general government	4199	786	G89	F89
<b>m. TOTAL</b>		\$401,938		
<b>2. Public safety</b>				
a. Police	4210	381,902	G62	F62
b. Ambulance	4215	9,810	G32	F32
c. Fire	4220	57,615	G24	F24
d. Building inspection	4240	9,939	G66	F66
e. Emergency management	4290	3,000	G89	F89
f. Other public safety (including communications)	4299	76,883	G89	F89
<b>g. TOTAL</b>		\$539,149		
<b>3. Airport/Aviation center</b>				
a. Administration	4301			
b. Airport operations	4302			
c. Other	4309			
<b>d. TOTAL</b>			E01	F01

Remarks

## B. EXPENDITURES - Modified Accrual (Continued)

	Account No.	Total expenditure (Includes col. c and d)	Equipment and land purchases	Construction
	(a)	(b)	(c)	(d)
<b>4. Highways and streets</b>				
a. Administration	4311	-	G44	F44
b. Highways and streets	4312	525,417	G44	F44
c. Bridges, railroad crossing	4313		G44	F44
d. Street lighting	4316	20,433	G44	F44
e. Toll highways	4316		G45	F45
f. Other highway, streets and bridges	4319		G44	F44
g. TOTAL		\$545,850		
<b>5. Sanitation</b>				
a. Administration	4321	-	G80	F80
b. Solid waste collection	4323	198,917	G81	F81
c. Solid waste disposal	4324		G81	F81
d. Solid waste clean-up	4325		G81	F81
e. Sewage collection and disposal	4326		G80	F80
f. Other sanitation	4329		G80	F80
g. TOTAL		\$198,917		
<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			
f. TOTAL			G91	F91
<b>7. Electric</b>				
a. Administration	4351			
b. Generation	4352			
c. Purchase costs	4353			
d. Equipment maintenance	4354			
e. Other electric	4359			
f. TOTAL			G92	F92

B. EXPENDITURES - Modified Accrual (Continued)				
	Account No.	Total expenditure (Includes col. c and d)	Equipment and land purchases	Construction
	(a)	(b)	(c)	(d)
<b>8. Health</b>				
a. Administration	4411	-		
b. Pest control	4414			
c. Health agencies and hospitals	4415	40,369		
d. Other health	4419			
e. <b>TOTAL</b>			E32 G32	F32
<b>TOTAL expenditures for education purposes</b> <i>(This entry should be used by the few municipalities which have dependent school districts only)</i>		\$40,369		
<b>10. Welfare</b>			E79 G79	F79
a. Administration	4441	-		
b. Direct assistance	4442	20,091	J67	
c. Intergovernmental welfare payments	4444		M79	
d. Vendor payments	4445		E75	
e. Other welfare	4449		E79 G79	F79
f. <b>TOTAL</b>		\$20,091		
<b>11. Culture and Recreation</b>			E61 G61	F61
a. Parks and recreation	4520	10,835	E52	F52
b. Library	4550		E61	F61
c. Patriotic purposes	4583	1,193	E61	F61
d. Other culture and recreation	4589		E61	F61
e. <b>TOTAL</b>		\$12,028		
<b>12. Conservation</b>				
a. Administration	4611	-		
b. Purchase of natural resources	4612			
c. Other conservation	4619			
d. <b>TOTAL</b>			E59 G59	F59
<b>13. Redevelopment and housing</b>				
a. Administration	4631			
b. Redevelopment and housing	4632			
c. <b>TOTAL</b>			E50 G50	F50

**Part I GENERAL FUND (Continued)**

B. EXPENDITURES - Modified Accrual (Continued)	Account No.	Total expenditure (Includes col. c and d)	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. <b>TOTAL</b>		E89	G89	F89
<b>15. Debt service</b>				
a. Principal long term bonds and notes	4711	16,360		
b. Interest on long term bonds and notes	4721	1,216		
c. Interest on tax and revenue anticipation notes	4723	7,373		
d. Other debt service charges	4790			
e. <b>TOTAL</b>		\$24,949		
<b>16. Capital Outlay (not reported above)</b>			G89	F89
a. Land and improvements	4901			
b. Machinery, vehicles and equipment	4902			
c. Buildings	4903			F89
d. Improvements other than buildings	4909			F89
e. <b>TOTAL</b>				5,000
<b>17. Interfund operating transfers out</b>				
a. Transfers to special revenue funds	4912	87,718		
b. Transfers to capital projects funds	4913			
c. Transfers to proprietary funds	4914			
d. Transfers to capital reserve funds	4915	10,000		
e. Transfers to expendable trust funds	4916			
f. Transfers to nonexpendable trust funds	4918			
g. <b>TOTAL</b>		\$97,718		
<b>Cumulative Expenditure Totals from pages 4-7.</b>		\$1,886,009		

Remarks



**Part III GENERAL FUND BALANCE SHEET - Please specify the period**  
As of December 31, 2009 OR June 30, 200

A. ASSETS	Account No. (a)	Modified Accrual	
		Beginning of year (b)	End of year (c)
<b>1. Current assets</b>			
a. Cash and equivalents	1010	\$412,251	\$ 491,305
b. Investments	1030	2,128	5,153
c. Taxes receivable (From Section D, page 12)	1080	399,337	348,715
d. Tax liens receivable (From Section D, page 12)	1110	232,292	228,146
e. Accounts receivable	1150	19,268	45,574
f. Due from other governments	1260	40,727	662
g. Due from other funds	1310	2,006	
h. Other current assets	1400	21,588	26,283
i. Tax deeded property (subject to resale)	1670		
<b>j. TOTAL ASSETS (Should equal line B3)</b>		\$1,129,597	\$1,145,838
<b>B. LIABILITIES AND FUND EQUITY</b>			
<b>1. Current liabilities</b>			
a. Warrants and accounts payable	2020	\$43,588	\$30,079
b. Compensated absences payable	2030	9,820	13,123
c. Contracts payable	2050		
d. Due to other governments	2070	35,384	45,086
e. Due to school districts	2075	831,047	787,513
f. Due to other funds	2080	53,094	39,603
g. Deferred revenue	2220		
h. Notes payable - Current	2230		
i. Bonds payable - Current	2250		
j. Other payables	2270		
<b>k. TOTAL LIABILITIES</b>		\$972,933	\$915,404
<b>2. Fund equity</b>			
a. Reserve for encumbrances (Please detail on page 10)	2440	\$3,000	8,935
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	153,664	221,499
<b>f. TOTAL FUND EQUITY</b>		\$156,664	\$230,434
<b>3. TOTAL LIABILITIES AND FUND EQUITY</b> (Should equal line A1j)		\$1,129,597	\$1,145,838

JD  
9/30/11





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>	\$831,047
2. ADD: School district assessment for current year	1,728,987
3. TOTAL LIABILITY WITHIN CURRENT YEAR <i>(Sum of lines 1 and 2)</i>	2,560,034
4. SUBTRACT: Payments made to school district	(1,772,521)
5. School district liability at end of year (lines 3 less line 4) <i>(Account number 2075, column c, on page 9)</i>	787,513

*= prior yr total*

*TD 615*

**B. RECONCILIATION OF TAX ANTICIPATION NOTES**

	Amount
1. Short-term (TANS) debt at beginning of year	0
2. ADD: New issues during current year	1,000,000
3. SUBTRACT: Issues retired during current year	1,000,000
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>	0

61V

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)*	49,899	50,000	99,899
2. SUBTRACT: Abatements made (From tax collector's report)	2,968	34,893	37,861
3. SUBTRACT: Discounts			
4. SUBTRACT: Refunds (Cash abatements)	275	1,216	1,491
5. ESTIMATED ALLOWANCE FOR ABATEMENTS AT END OF YEAR**	30,225	19,775	50,000
6. Excess of estimate (Add to revenue on page 1, line 1a)	83,367	105,884	189,250

\*Use overlay amount for column (a) and 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	378,940	247,921	626,861
2. SUBTRACT: "Overlay" carried forward as Allowance for Abatements (from Worksheet C, line 5)	(30,225)	(19,775)	(50,000)
3. Receivable, end of year*	\$348,715	\$228,146	\$576,861

\*(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		Special revenue	Proprietary funds	
	(a)	(b)		Enterprise (c)	Internal service (d)
1. Revenue from taxes	T01	T01	\$ 1,336	T01	
2. Revenue from licenses, permits and fees	T29	T29		T29	
3. Revenue directly from the federal government	B89	B89		B89	
4. Revenue from the State of New Hampshire	C89	C89	24,871	C89	
5. Revenue from other governments	D89	D89		D89	
6. Revenue from charges for services					
(a) Water supply system charges	A91	A91	159,569	A91	
(b) Sewer user charges	A80	A80	178,494	A80	
(c) Garbage/refuse collection charges	A81	A81		A81	
(d) Electric	A92	A92		A92	
(e) Airport and aviation	A01	A01		A01	
(f) Highway	A44	A44		A44	
(g) Toll facilities	A45	A45		A45	
(h) Parks and recreation	A61	A61		A61	
(i) Parking	A60	A60		A60	
(j) Transit or bus system	A94	A94		A94	
(k) Other - Specify	A89	A89	3,226	A89	
(1) Police details	A89	A89		A89	
(2)					
(3)					
7. Revenue from miscellaneous sources	U20	U20		U20	
(a) Interest on investments	U99	U99	19,067	U99	
(b) Other miscellaneous sources					
8. Interfund operating transfers in	U99	U99	119,993	U99	
9. Other financial sources					
10. TOTAL REVENUE AND OTHER SOURCES			\$506,556		



**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		\$ 163,935		
(b) Investments	1030		12,207		
(c) Accounts receivable	1150		88,733		
(d) Due from other governments	1280				
(e) Due from other funds	1310		39,833		
(f) Other - Specify Prepaid items Taxes receivable Interest receivable			12,563		
<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					
<b>3. TOTAL ASSETS</b>			\$317,271		
Remarks					

Part IX 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		\$14,116		
(b) Compensated absences payable	2030		702		
(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			\$14,818		
2. Fund equity/Capital					
(a) Reserve for encumbrances	2440				
(b) Reserve for special purposes	2490				
(c) Unreserved fund balance	2530		302,453		
(d) Municipal contributed capital	2610				
(e) Other contributed capital	2620				
(f) Retained earnings	2790				
(g) TOTAL FUND EQUITY			302,453		
3. TOTAL LIABILITIES AND FUND EQUITY			\$317,271		

**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		M80
Sewers		M89
All other - County	4931	
All other - Towns	4199	M89
Payments made to State 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	19X 1,000,494	29U	39U 80,272	49U	920,222
Interest on water debt	19I				

**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
834,399

**D. CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR**

Report separately for each of the three 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.

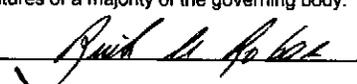
Type of fund (a)	Amount at end of fiscal year Omit Cents (b)
Bond funds - Unexpended proceeds from sale of bond issues held pending disbursement	W31
All other funds except employee retirement funds and nonexpendable trust funds	W61 1,085,703

Remarks

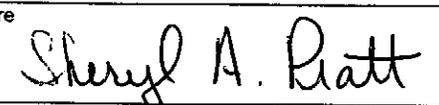
**Part XI CERTIFICATION**

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:

	9/26/11
	9/26/11
	26 Sep 11

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)  <p style="text-align: center;">Sheryl A Pratt</p>	Signature  <p style="text-align: center;"></p>
Regular office hours  <p style="text-align: center;">Monday thru Friday, 8 am to 5 pm.</p>	Email address  <p style="text-align: center;">spratt@plodzik.com</p>

**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 X, items A-D.**

**WHEN TO FILE: (R.S.A. 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  
 Community Services Division  
 PO Box 487  
 Concord, NH 03302-0487