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UFB #182,131 2011

FORM F-65(MS-5)

NH DEPT OF REVENUE ADM
MUNICIPAL SERVICES

30 3 005 004 344
BENTON TOWN
CLERK
110 FLANDERS RD
BENTON, NH 03785 6402

STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION



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

1. Revenue from taxes (Including state education)

	Account No. (a)	Amount (b)
a. Property taxes (commitment less overlay Plus Section C, line 6, column (c), page 12)	3110	\$ 340,831
b. State and local taxes assessed for school districts	4933	\$ 333,936 225,434
c. Land use change taxes - General Fund	3120	T01
d. Land use change taxes - Conservation Fund	3121	T01
e. Resident taxes	3180	
f. Timber taxes	3185	1454
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 940
j. Excavation Tax (@\$.02 per cu. yd.)	3187	T99
k. TOTAL (Excluding line 1b)		\$ 343,225
2. TOTAL REVENUES FROM THIS SPACE		
Enter Only Dependent Schools in This Space		
		\$ 343,225
3. Revenue from licenses, permits, and fees		
a. Business licenses and permits	3210	T28
b. Motor vehicle permit fees	3220	T01 43,750
c. Building permits	3230	T29 605

Part I GENERAL FUND (Continued)

A. REVENUES - Modified Accrual (Continued)

3. Revenue from licenses, permits and fees

(Continued)

d. Other licenses, permits, and fees

e. TOTAL ----->

4. Revenue from the federal government

a. Housing and urban renewal (HUD)

b. Environmental protection

c. Other federal grants and reimbursements - Specify

(FEMA; Homeland Security; COPPS, etc.)

d. TOTAL ----->

5. Revenue from the State of New Hampshire

a. Shared revenue block grant

b. Meals and rooms distribution

c. Highway block grant

d. Water pollution grants

e. Housing and community development

f. State and federal forest land reimbursement

g. Flood control reimbursement

h. Other state grants and reimbursements - Specify

i. TOTAL ----->

6. Revenue from other governments

Intergovernmental revenue - Other

7. Revenue from charges for services

(Exclude interfund transfers)

a. Income from departments

b. Water supply system charges

c. Sewer user charges

d. Garbage-refuse charges

e. Electric user charges

f. Airport fees

g. Parking

h. Transit or bus system

i. Parks and Recreation

j. Cemeteries

k. Toll Highways

l. Other charges

m. TOTAL ----->

Account No. (a)	Amount (b)
T29	1179
\$	45,534
B50	
\$	
B89	
B89	
B89	
\$	
C30	
\$	
C30	15,225
C46	
C89	
C89	56,589
C89	
C89	
\$	71,814
D89	
\$	
3379	
A89	
\$	
A91	
A80	
A81	
A92	
A01	
A60	
A94	
A61	
A03	
A45	
A89	
3409	
\$	

Part I GENERAL FUND (Continued)		Account No.	Amount
A. REVENUES - Modified Accrual (Continued)		(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 260
d. Rents of property		3503	U40
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
i. TOTAL			\$ 260
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 duns		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			\$ 460,833
12. TOTAL FUND EQUITY (Beginning of year)			\$ 97,709
(Should equal line B.2g, column b, page 9)			132,131
13. TOTAL OF LINES 11 AND 12			\$ 558,542
(Should equal line 21, page 8)			592,964
Remarks			

Part I GENERAL FUND (Continued)

B. EXPENDITURES - Modified Accrual

1. General government

a. Executive

b. Election and registration

c. Financial administration

d. Revaluation of property

e. Legal expense

f. Personnel administration

g. Planning and zoning

h. General government building

i. Cemeteries

j. Insurance not otherwise allocated

k. Advertising and regional association

l. Other general government

m. TOTAL ----->

2. Public safety

a. Police

b. Ambulance

c. Fire

d. Building inspection

e. Emergency management

f. Other public safety (including communications)

g. TOTAL ----->

3. Airport/Aviation center

a. Administration

b. Airport operations

c. Other

d. TOTAL ----->

Remarks

Account No. (a)	Total expenditure (includes col.c&d)	Equipment and land purchases (c)	Construction (d)
4130	E29 4709	G29	F29
4140	E89 1562	G89	F89
4150	E23 3274	G23	F23
4152	E23 5400	G23	F23
4153	E25 39	G25	F25
4155	E29 979	G29	F29
4191	E29 0	G29	F29
4194	E31 1218	G31	F31
4195	E03 1015	G03	F03
4196	E89 1136	G89	F89
4197	E89 1454	G89	F89
4199	E89 0	G89	F89
	20,786		
	E62	G62	F62
4210	E32 2956	G32	F32
4215	E24 3935	G24	F24
4220	E66	G66	F66
4240	E89	G89	F89
4290	E89 1125	G89	F89
4299	E89 8016	G89	F89
4301			
4302			
4309	E01	G01	F01

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			
b. Highways and streets	4312	E44 66,161	G44	F44
c. Bridges, railroad crossing	4313	E44	G44	F44
d. Street lighting	4316	E44 232	G44	F44
e. Toll highways	4316	E45 732	G45	F45
f. Other highway, streets, and bridges	4319	E44 1209	G44	F44
g. TOTAL ----->		67602		

5. Sanitation

a. Administration	4321	E80	G80	F80
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	E80	G80	F80
f. Other sanitation	4329	E80	G80	F80
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	E92	G92	F92
f. TOTAL ----->				

Part I GENERAL FUND (Continued)

B. EXPENDITURES - Modified Accrual (Continued)

8. Health

	Account No. (a)	Total expenditure includes col c & d (b)	Equipment and land purchases (c)	Construction (d)
a. Administration	4411			
b. Pest Control	4414			
c. Health agencies and hospitals	4415			
d. Other Health	4419			
e. TOTAL ----->		E32	G32	F32



10. Welfare

a. Administration	4441	E79	G79	F79
b. Direct assistance	4442	J67		
c. Intergovernmental welfare payments	4444	M79		
d. Vendor payments	4445	E75		
e. Other welfare	4449	E79	G79	F79
f. TOTAL ----->		1700		
		441		

11. Culture and recreation

a. Parks and recreation	4520	E61	G61	F61
b. Library	4550	E52	G52	F52
c. Patriotic purposes	4583	E61	G61	F61
d. Other culture and recreation	4589	E61	G61	F61
e. TOTAL ----->		1641		

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 ----->		E50	G50	F50

Part I GENERAL FUND (Continued)

B. EXPENDITURES - Modified Accrual (Continued)

14. Economic development

Account No. (a)	Total expenditure includes col c & d (b)	Equipment and land purchases (c)	Construction (d)
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	189	\$	\$
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	\$	G89	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	10,100		
e. Transfers to expendable trust funds 4916			
f. Transfers to non-expendable trust funds 4918			
g. TOTAL ----->			

Cumulative Expenditure Totals from pages 4-7.....>

Remarks

98,045
168,145

Part III GENERAL FUND BALANCE SHEET

MODIFIED ACCRUAL

		Account No. (a)	Beginning of Year (b)	End of year (c)
A. ASSETS				
1. Current assets				
a. Cash and equivalents		1010	248,233M	331,684
b. Investments		1030	34,155	
c. Taxes receivable (From Section D, page 12)		1080	37,747	37,747
d. Tax liens receivable (From Section D, page 12)		1110	13,911	6,403
e. Accounts receivable		1150		
f. Due from other governments		1260		
g. Due from other funds		1310		
h. Other current assets		1400		
i. Tax decayed property (subject to resale)		1670	295,579	875,834
j. TOTAL ASSETS (Should equal line B3) ----- >			292,383	338,067
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	194,674	243,703
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 ----- >			194,674	243,703
2. Fund equity (Please detail on page 10)				
a. Assigned (formerly reserve for encumbrances)		2440		
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		
e. Assigned (formerly reserve for special purposes)		2490		
f. Unassigned (formerly unreserved fund balance)		2530	100,905	132,131
g. TOTAL FUND EQUITY ----- >			100,905	132,131
3. TOTAL LIABILITIES AND FUND EQUITY ----- > (Should equal line A1)			295,579	375,834

TR ID
295-
29
14, 15, 11

295-
29
14, 15, 11

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)	194674 <i>PT Bond</i>
2. ADD: School district assessment for current year	333936 ✓
3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)	528610
4. SUBTRACT: Payments made to school district	< 284907
5. School district liability at end of year (lines 3 less line 4) (Account number 2075, column c, on page 9)	243703 <i>1045</i>
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) (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

C. ALLOWANCE FOR ABATEMENTS WORKSHEET	Current year (a)	Prior years (b)	TOTAL (c)
2. SUBTRACT: Abatements made (From tax collector's report)	< 0 >	< 20 >	< 20 >
3. SUBTRACT: Discounts	<	<	<
4. SUBTRACT: Refunds (Cash abatements)	<	<	<
5. ESTIMATED ALLOWANCE FOR ABATEMENTS AT END OF YEAR **	< 0 >	< 2685 >	< 2685 >
6. Excess of estimate (Add to revenue on page 1, line 1a)	2123	20	2103

*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	37747	9088
2. SUBTRACT: "Overlay" carried forward as Allowance for Abatements (from Worksheet C, line 5)	< 0 >	< 2685 >	< 2685 >
3. Receivable, end of year *	37747	6403	44150

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

Part VIII SUMMARY OF EXPENDITURES FOR ALL OTHER FUNDS			
EXPENDITURES (BY FUNCTIONS)			
1. General government	F89	\$	E89
2. Public Safety	F62	\$	E62
(a) Police	F24		E32
(b) Ambulance	F24		E24
(c) Fire	F01		E01
3. Airport/Aviation center	F44		E44
4. Highway and streets	F45		F45
5. Toll Highways	F81		F81
6. Sanitation	F91		F91
7. Water distribution and treatment	F80		E80
8. Sewerage	F92		E92
9. Electric	F32		E32
10. Health	F79		E79
11. Welfare	F61		E61
12. Culture and recreation	F60		E60
13. Parking	F94		E94
14. Transit or bus system	F59		E59
15. Conservation	F50		E50
16. Redevelopment and housing	F89		E89
17. Economic development			E23
18. Debt service			F89
19. Capital outlay - other			
20. Interfund operating transfers out			
21. TOTAL EXPENDITURES			
Capital projects	(a)		
Special revenue	(b)		
Enterprise	(c)		
Proprietary funds			
Internal service	(d)	\$	

Remarks

Part IX BALANCE SHEET FOR SUMMARY OF ALL OTHER FUNDS							
A. ASSETS		Account No.	Capital Projects (b)	Special Revenue (c)	Enterprise (d)	Proprietary funds	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 -->							
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 VIII BALANCE SHEET FOR SUMMARY OF ALL OTHER FUNDS (Continued)							
Account No.	(a)	Capital projects	(b)	Special revenue	(c)	Proprietary funds	
						Enterprise	(d)
	2020	\$		\$		\$	
(a) Warrants and accounts payable							
	2030						
(b) Compensated absences payable							
	2050						
(c) Contracts payable							
	2070						
(d) Due to other governments							
	2080						
(e) Due to other funds							
	2220						
(f) Deferred revenue							
(g) Notes and bonds payable							
(h) Other - Specify --<							
1. LIABILITIES AND FUND EQUITY							
	2440						
(a) Assigned (formerly reserve for encumbrances)							
	2490						
(b) Assigned (formerly reserve for special purposes)							
	2530						
(c) Unassigned (formerly unreserved fund balance-deficit)							
	2610						
(d) Municipal contributed capital							
	2620						
(e) Other contributed capital							
	2790						
(f) Retained earnings							
(g) TOTAL FUND EQUITY ----->							
2. Fund Equity/Capital							
	2440						
(a) Assigned (formerly reserve for encumbrances)							
	2490						
(b) Assigned (formerly reserve for special purposes)							
	2530						
(c) Unassigned (formerly unreserved fund balance-deficit)							
	2610						
(d) Municipal contributed capital							
	2620						
(e) Other contributed capital							
	2790						
(f) Retained earnings							
(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		44T
All other debt	19U	29U		49U
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.

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

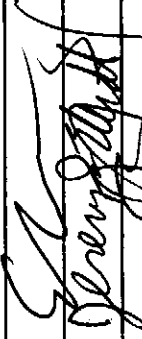


Remarks

Part 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
5/16/11

Signatures of a majority of the governing body:

 5/16/11
 5/16/2011
 5/16/2011

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)

Signature

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