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2011

FORM F-65(MS-5)

APR 06 2011

No CR

NH DEPT OF REVENUE ADM
MUNICIPAL SERVICES

STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION

30 3 005 010 341
DORCHESTER TOWN
CHR BD OF SELECTMEN
804 RIVER ROAD
DORCHESTER, NH 03266



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)

a. Property taxes (commitment less overlay
Plus Section C, line 6, column (c), page 12)

Account No.	Amount
(a)	(b)
3110	T01 \$ 808,584

b. State and local taxes
assessed for school districts

4933	T01 Do Not Enter in This Space
------	--------------------------------

c. Land use change taxes - General Fund

3120	T01 20,995
------	------------

d. Land use change taxes - Conservation Fund

3121	T01
------	-----

e. Resident taxes

3180	T01
------	-----

f. Timber taxes

3185	U99 13,477
------	------------

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 15,969
------	------------

j. Excavation Tax (@\$.02 per cu. yd.)

3187	T99
------	-----

k. TOTAL (Excluding line 1b) ----->

\$	859,025 /
----	-----------

2. TOTAL revenues for education purposes

(This entry should only be used by the few municipalities which have dependent school districts)

\$	
----	--

3. Revenue from licenses, permits, and fees

a. Business licenses and permits

3210	T28
------	-----

b. Motor vehicle permit fees

3220	T01 48,461
------	------------

c. Building permits

3230	T29
------	-----

Part I GENERAL FUND (Continued)

A. REVENUES - Modified Accrual (Continued)		Account No.	Amount
		(a)	(b)
3. Revenue from licenses, permits and fees			
<i>(Continued)</i>			
d. Other licenses, permits, and fees	3290	T29	801
e. TOTAL			\$ 49,262 ✓
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			
BLM- APPY TRAIL			
(FEMA; Homeland Security; COPPS)	3319		197
d. TOTAL			\$
5. Revenue from the State of New Hampshire			
a. Shared revenue block grant	3351	C30	\$
b. Meals and rooms distribution	3352	C30	16,601
c. Highway block grant	3353	C46	31,372
d. Water pollution grants	3354	C89	
e. Housing and community development	3355	C50	
f. State and federal forest land reimbursement	3356	C89	484
g. Flood control reimbursement	3357	C89	
h. Other state grants and reimbursements - Specify			
DRED 162.	3359	C89	37,271
i. TOTAL			\$ 85,925 ✓
6. Revenue from other governments			
Intergovernmental revenue - Other			
	3379	D89	\$
7. Revenue from charges for services			
<i>(Exclude interfund transfers)</i>			
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	502
m. TOTAL			\$ 502 ✓

Part I GENERAL FUND (Continued)

A. REVENUES - Modified Accrual (Continued)

	Account No.		Amount (b)
	(a)		
8. Revenue from miscellaneous sources			
a. Special assessments	3500	U01	
b. Sale of municipal property	3501	U11	2,238
c. Interest on investments	3502	U20	
d. Rents of property	3503	U40	1,306
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	1,591
i. TOTAL			5,136
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		1,950
e. Transfers from trust and fiduciary funds	3916		
f. Transfers from conservation duns	3917		
g. TOTAL			1,950
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			
			1,001,799
12. TOTAL FUND EQUITY (Beginning of year)			
			\$
<i>(Should equal line B, 2f, column b, page 9)</i>			
13. TOTAL OF LINES 11 AND 12			
			\$
<i>(Should equal line 21, page 8)</i>			
			1,110,642

Remarks

Part I GENERAL FUND (Continued)

B. EXPENDITURES - Modified Accrual

	Account No. (a)	Total expenditure (Includes col.c&d)	Equipment and land purchases (c)	Construction (d)
a. Executive	4130	E29 48,423	G29	F29
		E89 3,952	G89	F89
b. Election and registration	4140	E23 22,864	G23	F23
c. Financial administration	4150	E23 8,527	G23	F23
d. Revaluation of property	4152	E25 4,827	G25	F25
e. Legal expense	4153	E29 4,827	G29	F29
f. Personnel administration	4155	E29 2,628	G29	F29
g. Planning and zoning	4191	E31 20,730	G31	F31
h. General government building	4194	E03 1,194	G03	F03
i. Cemeteries	4195	E89 18,155	G89	F89
j. Insurance not otherwise allocated	4196	E89 995	G89	F89
k. Advertising and regional association	4197	E89 132,296	G89	F89
l. Other general government	4199	E62	G62	F62
m. TOTAL ----->		\$ 62,857		
2. Public safety				
a. Police	4210	E32 5,500	G32	F32
b. Ambulance	4215	E24 18,496	G24	F24
c. Fire	4220	E66 34,612	G66	F66
d. Building inspection	4240	E89 4,248	G89	F89
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	E01	G01	F01
d. TOTAL ----->				

Remarks

Part I GENERAL FUND (Continued)

B. EXPENDITURES - Modified Accrual (Continued)

4. Highways and streets

	Account No. (a)	Total expenditure (includes col. c&d)	Equipment and land purchases (c)	Construction (d)
a. Administration	4311	E44	G44	F44
b. Highways and streets	4312	E44	G44	F44
		219,900		
c. Bridges, railroad crossing	4313	E44	G44	F44
d. Street lighting	4316	E45	G45	F45
e. Toll highways	4316	E44	G44	F44
f. Other highway, streets, and bridges	4319			
g. TOTAL ----->		\$ 219,900		

5. Sanitation

a. Administration	4321	E81	G81	F81
b. Solid waste collection	4323	E81	G81	F81
c. Solid waste disposal	4324	E81	G81	F81
		24,329		
d. Solid waste clean-up	4325	E80	G80	F80
e. Sewage collection and disposal	4326	E80	G80	F80
		100		
f. Other sanitation	4329	E80	G80	F80
g. TOTAL ----->		\$ 24,429		

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> (b)	Equipment and land purchases (c)	Construction (d)
8. Health				
a. Administration	4411	62		
b. Pest Control	4414			
c. Health agencies and hospitals	4415	2,765		
d. Other Health	4419		G32	F32
e. TOTAL ----->		\$ 2,827		
9. TOTAL expenditures from all sources (This entry shall be used to report the expenditures from all sources for the fund.)				
10. Welfare				
a. Administration	4441	1,436	G79	F79
b. Direct assistance	4442	5,403		
c. Intergovernmental welfare payments	4444			
d. Vendor payments	4445	1,300	G79	F79
e. Other welfare	4449			
f. TOTAL ----->		\$ 8,139		
11. Culture and recreation				
a. Parks and recreation	4520		G61	F61
b. Library	4550		G52	F52
c. Patriotic purposes	4563		G61	F61
d. Other culture and recreation	4589		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		G50	F50
c. TOTAL ----->		\$ E50		

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
	(a)	(b)	(c)	(d)
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	189		
d. Other debt service charges	4790	E23		
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	55,000		
e. Transfers to expendable trust funds	4916			
f. Transfers to non-expendable trust funds	4918			
g. TOTAL		\$ 55,000		
Cumulative Expenditure Totals from pages 4-7		505,448.44		

Remarks

Part III GENERAL FUND BALANCE SHEET

MODIFIED ACCRUAL

A. ASSETS	Account No.	Beginning of Year	End of year
1. Current assets			
a. Cash and equivalents	1010	204,893	216,582
b. Investments	1030		
c. Taxes receivable (From Section D, page 12)	1080	94,175	115,956
d. Tax liens receivable (From Section D, page 12)	1110	38,680	35,465
e. Accounts receivable	1150	4,037	15,870
f. Due from other governments	1260		
g. Due from other funds	1310		
h. Other current assets	1400		
i. Tax decided property (subject to resale)	1670	12,944	12,944
j. TOTAL ASSETS (Should equal line B3) ----- >		354,728	396,817
B. LIABILITIES AND FUND EQUITY			
1. Current liabilities			
a. Warrants and accounts payable	2020	12,921	54,336
b. Compensated absences payable	2030		
c. Contracts payable	2050		
d. Due to other governments	2070		
e. Due to school districts	2075	232,964	229,913
f. Due to other funds	2080		
g. Deferred revenue	2220		11
h. Notes payable - Current	2230		
i. Bonds payable - Current	2250		
j. Other payables	2270		
k. TOTAL LIABILITIES ----- >		245,885	284,260
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	108,843	112,556
f. TOTAL FUND EQUITY ----- >		108,843	112,556
3. TOTAL LIABILITIES AND FUND EQUITY ----- > <i>(Should equal line A 1j)</i>		354,728	396,817

see Ann. '03 Rpt. p. 9

Part IV

DETAIL

This section 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)
<i>Please Detail Reserves from page 9 (Balance Sheet)</i>		

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)

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 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>		\$ 232,964 ✓
2. ADD: School district assessment for current year		441,353 ✓
3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)		674,317 ✓
4. SUBTRACT: Payments made to school district		< 444,403 >
5. School district liability at end of year (lines 3 less line 4) <i>(Account number 2075, column c, on page 9)</i>		229,914 ✓

70
8/5

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) <i>(Be sure to include (TANS) in Account number 2230, column c, page 9)</i>	64V	\$ -

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) *	2,637 ✓	521 ✓	3,158 ✓
2. SUBTRACT: Abatements made (From tax collector's report)	3,113 ✓	-	3,113 ✓
3. SUBTRACT: Discounts	-	-	< >
4. SUBTRACT: Refunds (Cash abatements)	-	-	< >
5. ESTIMATED ALLOWANCE FOR ABATEMENTS AT END OF YEAR **	45	-	45
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.	✓ (521)	✓ 521	✓ <i>8</i>

✓

D. TAXES/LIENS RECEIVABLE WORKSHEET	1080 taxes	1110 liens	TOTALS
	(a)	(b)	(c)
1. Uncollected, end of year	✓ 116000.99	✓ 35,465	151,466
2. SUBTRACT: "Overlay" carried forward as Allowance for Abatements (from Worksheet C, line 5)	45	-	45
3. Receivable, end of year *	✓ 115,956	✓ 35,465	151,421

70
8/5

* (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	
			Enterprise (c)	Internal service (d)
1. Revenue from taxes	T01 \$	T01 \$	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	C89	
5. Revenue from other governments	D89	D89	D89	
6. Revenue from charges for services	A91	A91	A91	
(a) Water supply system charges	A80	A80	A80	
(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	U99	U99	U99	
(b) Other miscellaneous sources				
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				
(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 --K					
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 --K					
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 --K					
(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 VIII.

Purpose (a)	Account No. (b)	Amount (c)
Payments made to other local governments for:		
Schools	M12	444,403
Sewers	M80	
	M89	
All other - County	4931	53,382
SOLID WASTE		
	23,941	
All other - Towns - FIRE PROTECTION	M89	
	4199	42,437
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.

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 Ornit 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. Signatures of a majority of the governing body:

Date Signed

3/30/11

ARTHUR BURDETTE

SHERMAN HALLOCK, JR.

MICHAEL MOCK

[Handwritten signatures]
Sherman Hallock, Jr.
Michael Mock

DORCHESTER BOARD OF SELECTMEN

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 base 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