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UFB # 396,893 2011

FORM F-65(MS-5) AUG 04 2011

JD
8/24/11

NH DEPT OF REV ADMIN
MUNICIPAL SERVICES

STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION

30 3 004 009 1052
JEFFERSON TOWN
CLERK
P. O. BOX 81
JEFFERSON, NH 03583



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
1. Revenue from taxes (Including state education)		(a)	(b)
a. Property taxes (commitment less overlay Plus Section C, line 6, column (c), page 12)		3110	\$ 2,168,230
b. State and local taxes assessed for school districts	\$1,362,155	4933	
c. Land use change taxes - General Fund		3120	3,260
d. Land use change taxes - Conservation Fund		3121	
e. Resident taxes		3180	
f. Timber taxes		3185	6,456
g. Payments in lieu of taxes		3186	850
h. Other taxes (Explain on separate schedule)		3189	
i. Interest and penalties on delinquent taxes		3190	36,875
j. Excavation Tax (@\$.02 per cu. yd.)		3187	
k. TOTAL (Excluding line 1b)			\$ 2,215,671
2. TOTAL revenues for education purposes (This entry should only be used by the few municipalities which have dependent school districts)			Enter Only Dependent Schools in This Space
3. Revenue from licenses, permits, and fees			
a. Business licenses and permits		3210	
b. Motor vehicle permit fees		3220	195,398
c. Building permits		3230	177

Part I GENERAL FUND (Continued)

A. REVENUES - Modified Accrual (Continued)	Account No.	Amount
3. Revenue from licenses, permits and fees	(a)	(b)
(Continued)		
d. Other licenses, permits, and fees	3290	T29 2,226
e. TOTAL ----- >		\$ 197,801
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 49,004
c. Highway block grant	3353	C46 42,591
d. Water pollution grants	3354	C89 -
e. Housing and community development	3355	C50 -
f. State and federal forest land reimbursement	3356	C89 229
g. Flood control reimbursement	3357	C89 -
h. Other state grants and reimbursements - Specify		
	3359	C89 24,525
i. TOTAL ----- >		\$ 116,349
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 \$ 897
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 5,584
m. TOTAL ----- >		\$ 6,481

Part I GENERAL FUND (Continued)

A. REVENUES - Modified Accrual (Continued)	Account No.	Amount
8. Revenue from miscellaneous sources	(a)	(b)
a. Special assessments	3500	U01 \$ -
b. Sale of municipal property	3501	U11 600
c. Interest on investments	3502	U20 1,654
d. Rents of property	3503	U40 -
e. Fines and forfeits	3504	U30 -
f. Insurance dividends and reimbursements	3506	U99 396
g. Contributions and donations	3508	U50 -
h. Other miscellaneous sources not otherwise classified	3509	U99 14,259
i. TOTAL ----- >		\$ 16,909
9. Interfund operating transfers in		
a. Transfers from special revenue fund	3912	\$ 6,000
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 funds	3917	-
g. TOTAL ----- >		\$ 6,000
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 ----- >		\$ 2,559,211
12. TOTAL FUND EQUITY (Beginning of year) (Should equal line B.2g, column b, page 9) ----- >		\$ 345,153
13. TOTAL OF LINES 11 AND 12 (Should equal line 21, page 8) ----- >		\$ 2,904,364

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)
1. General government				
a. Executive	4130	E29 46,933	G29	F29
b. Election and registration	4140	E89 13,245	G89	F89
c. Financial administration	4150	E23 27,386	G23	F23
d. Revaluation of property	4152	E23 13,200	G23	F23
e. Legal expense	4153	E25 8,643	G25	F25
f. Personnel administration	4155	E29	G29	F29
g. Planning and zoning	4191	E29 4,549	G29	F29
h. General government building	4194	E31 15,121	G31	F31
i. Cemeteries	4195	E03 14,077	G03	F03
j. Insurance not otherwise allocated	4196	E89 32,423	G89	F89
k. Advertising and regional association	4197	E89	G89	F89
l. Other general government	4199	E89 7,791	G89	F89
m. TOTAL ----->		\$ 183,368		
2. Public safety				
a. Police	4210	E62 4,871	G62	F62
b. Ambulance	4215	E32 16,000	G32	F32
c. Fire	4220	E24 29,193	G24	F24
d. Building inspection	4240	E66	G66	F66
e. Emergency management	4290	E89 299	G89	F89
f. Other public safety (including communications)	4299	E89 908	G89	F89
g. TOTAL ----->		\$ 51,271		
3. Airport/Aviation center				
a. Administration	4301			
b. Airport operations	4302	830		
c. Other	4309			
d. TOTAL ----->		\$ 830	G01	F01
Remarks				

Part I GENERAL FUND (Continued)

**B. EXPENDITURES - Modified Accrual
(Continued)**

	Account No. (a)	Total expenditure (includes col.c&d)	Equipment and land purchases (c)	Construction (d)
4. Highways and streets				
a. Administration	4311	E44 -	G44	F44
b. Highways and streets	4312	E44 115,323	G44	F44
c. Bridges, railroad crossing	4313	E44 21,080	G44	F44
d. Street lighting	4316	E44 5,026	G44	F44
e. Toll highways	4316	E45 -	G45	F45
f. Other highway, streets, and bridges	4319	E44 -	G44	F44
g. TOTAL ----- >		\$ 141,429		
5. Sanitation				
a. Administration	4321	E80 -	G80	F80
b. Solid waste collection	4323	E81 79,428	G81	F81
c. Solid waste disposal	4324	E81 -	G81	F81
d. Solid waste clean-up	4325	E81 7,910	G81	F81
e. Sewage collection and disposal	4326	E80 -	G80	F80
f. Other sanitation	4329	E80 -	G80	F80
g. TOTAL ----- >		\$ 87,338		
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)

8. Health	Account No.	Total expenditure <i>includes col c & d</i>	Equipment and land purchases	Construction
	(a)	(b)	(c)	(d)
a. Administration	4411	-		
b. Pest Control	4414	-		
c. Health agencies and hospitals	4415	12,984		
d. Other Health	4419	-		
e. TOTAL ----->		E32 \$ 12,984	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		E79	G79	F79
a. Administration	4441			
b. Direct assistance	4442	2,722		
c. Intergovernmental welfare payments	4444	-		
d. Vendor payments	4445	-		
e. Other welfare	4449	-	G79	F79
f. TOTAL ----->		\$ 2,722		
11. Culture and recreation		E61	G61	F61
a. Parks and recreation	4520	2,593		
b. Library	4550	10,450	G52	F52
c. Patriotic purposes	4583	3,270	G61	F61
d. Other culture and recreation	4589	725	G61	F61
e. TOTAL ----->		\$ 17,038		
12. Conservation		E59	G59	F59
a. Administration	4611	311		
b. Purchase of natural resources	4612	-		
c. Other conservation	4619	-		
d. TOTAL ----->		\$ 311		
13. Redevelopment and housing		E50	G50	F50
a. Administration	4631	-		
b. Redevelopment and housing	4632	-		
c. 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
	(a)	(b)	(c)	(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	19,101	\$	\$
b. Interest on long term bonds and notes	4721	2,245		
c. Interest on tax and revenue anticipation notes	4723	2,600		
d. Other debt service charges	4790	-	E23	
e. TOTAL ----->		\$ 23,946	\$	\$
16. Capital outlay (not reported above)				
a. Land and improvements	4901	-	\$	F89
b. Machinery, vehicles, and equipment	4902	-	G89	\$
c. Buildings	4903	-	\$	F89
d. Improvements other than buildings	4909	-	G89	F89
e. TOTAL ----->		\$ -	\$	
17. Interfund operating transfers out				
a. Transfers to special revenue funds	4912	7,000		
b. Transfers to capital projects funds	4913	-		
c. Transfers to proprietary funds	4914	2,000		
d. Transfers to capital reserve funds	4915	69,000		
e. Transfers to expendable trust funds	4916	25,000		
f. Transfers to non-expendable trust funds	4918	-		
g. TOTAL ----->		\$ 103,000		
Cumulative Expenditure Totals from pages 4-7.....>		624,237.00		
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	375,075.00	485,249
b. Investments	1030	-	-
c. Taxes receivable (From Section D, page 12)	1080	415,969.00	378,331
d. Tax liens receivable (From Section D, page 12)	1110	-	-
e. Accounts receivable	1150	3,592.00	6,650
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) ----->		794,636.00	870,230.00

B. LIABILITIES AND FUND EQUITY

1. Current liabilities

a. Warrants and accounts payable	2020	-	182
b. Compensated absences payable	2030	-	-
c. Contracts payable	2050	-	-
d. Due to other governments	2070	-	-
e. Due to school districts	2075	449,011.00	471,155.00
f. Due to other funds	2080	472.00	2,000.00
g. Deferred revenue	2220	-	-
h. Notes payable - Current	2230	-	-
i. Bonds payable - Current	2250	-	-
j. Other payables	2270	-	-
k. TOTAL LIABILITIES ----->		449,483.00	473,337.00

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	345,153.00	396,893.00
g. TOTAL FUND EQUITY ----->		345,153.00	396,893.00

3. TOTAL LIABILITIES AND FUND EQUITY ----->

(Should equal line A1j)

		794,636.00	870,230.00
		794,636.00	870,230.00

JP
8/24/14

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>	\$ 449,011
2. ADD: School district assessment for current year	1,362,155
3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)	1,811,166
4. SUBTRACT: Payments made to school district	< (1,340,011) >
5. School district liability at end of year (lines 3 less line 4) <i>(Account number 2075, column c, on page 9)</i>	471,155

B. RECONCILIATION OF TAX ANTICIPATION NOTES

	Amount
1. Short-term (TANS) debt at beginning of year	61V \$ -
2. ADD: New issues during current year	450,739
3. SUBTRACT: Issues retired during current year	< (450,739) >
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 (a)	Prior years (b)	TOTAL (c)
1. Overlay/Allowance for Abatements (Beginning of year) *	8,372	-	8,372
2. SUBTRACT: Abatements made (From tax collector's report)	(1,038)	(684)	(1,722)
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)	7,334	(684)	6,650

*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	311,777	66,554	378,331
2. SUBTRACT: "Overlay" carried forward as Allowance for Abatements (from Worksheet C, line 5)	< >	< >	< >
3. Receivable, end of year *	311,777	66,554	378,331

* (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	
	T01 \$	T29		Enterprise (c)	Internal service (d)
1. Revenue from taxes	T01 \$		T01 \$		
2. Revenue from licenses, permits, and fees	T29		T29	2,823 \$	
3. Revenue directly from the federal government	B89		B89		
4. Revenue from the State of New Hampshire	C89		C89		
5. Revenue from other governments	D89		D89		
6. Revenue from charges for services	A91		A91		
(a) Water supply system charges	A80		A80		
(b) Sewer user charges	A81		A81		
(c) Garbage/refuse collection charges	A92		A92		
(d) Electric	A01		A01		
(e) Airport and aviation	A44		A44		
(f) Highway	A45		A45		
(g) Toll facilities	A61		A61		
(h) Parks and recreation	A60		A60		
(i) Parking	A94		A94		
(j) Transit or bus system	A89		A89		
(k) Other - Specify -- 2					
(1) Donations		127	A89		
(2)			A89		
(3) Library book sales	A89		A89		
7. Revenue from miscellaneous sources	U20		U20		
(a) Interest on investments				271	
(b) Other miscellaneous sources	U99		U99		
8. Interfund operating transfers in					
9. Other financial sources	U99		U99	2,000	
10. TOTAL REVENUE AND OTHER SOURCES		\$	\$	102,911 \$	5,094

Part VIII SUMMARY OF EXPENDITURES FOR ALL OTHER FUNDS

EXPENDITURES (BY FUNCTIONS)	Capital projects (a)		Special revenue (b)		Proprietary funds	
	F89 \$	F62	E89 \$	E62 \$	Enterprise (c)	Internal service (d)
1. General government						
2. Public Safety			14,566			
(a) Police						
(b) Ambulance						
(c) Fire						
3. Airport/Aviation center						
4. Highway and streets						
5. Toll Highways						
6. Sanitation						
7. Water distribution and treatment						
8. Sewerage						
9. Electric					12,709	
10. Health						
11. Welfare						
12. Culture and recreation						
13. Parking			4,734			
14. Transit or bus system						
15. Conservation				35		
16. Redevelopment and housing						
17. Economic development						
18. Debt service						
19. Capital outlay - other						
20. Interfund operating transfers out						
21. TOTAL EXPENDITURES			\$ 19,335	\$	12,709	
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		\$ 128,560	\$ 42,486	
(b) Investments	1030		753,802		
(c) Accounts receivable	1150				
(d) Due from other governments	1260				
(e) Due from other funds	1310				
(f) Other - Specify --L				2,000	
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			171,322	
(f) Other - Specify --L					
3. TOTAL ASSETS ----->			\$ 882,362	\$ 215,808	
Remarks					

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

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 --K					
(i) TOTAL LIABILITIES ----->			\$		
2. Fund Equity/Capital					
(a) Assigned (formerly reserve for encumbrances)	2440				
(b) Assigned (formerly reserve for special purposes)	2490		17,876		
(c) Unassigned (formerly unreserved fund balance-deficit)	2530		864,486		
(d) Municipal contributed capital	2610				
(e) Other contributed capital	2620				
(f) Retained earnings	2790			215,808	
(g) TOTAL FUND EQUITY ----->			\$ 882,362	\$ 215,808	
3. TOTAL LIABILITIES AND FUND EQUITY ----->			\$ 882,362	\$ 215,808	

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 1,340,011
Sewers		M80
All other - County	4931	M89 521,079
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 this fiscal year (e)
		Issued (c)	Retired (d)	
Industrial revenue	19T	24T	34T	44T
All other debt	19U 80,091	29U	39U (19,312)	49U 60,779
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
	148,632

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	1,410,097

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 8/1/11

Signatures of a majority of the governing body:

[Handwritten signatures]

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)
Carrelle + Assoc

Signature
Janice Crawford - Per
Cushman

Regular Office Hours

Email address

GENERAL INSTRUCTIONS

8/24/11

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