

RECEIVED

WFB 693.149
JPA 9/15/11

2011

FORM F-65(MS-5)

AUG 10 2011

NH DEPT OF REV ADMIN MUNICIPAL SERVICE

STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION

30 3 009 009 0.1045 2642
ROLLINSFORD TOWN
CLERK
PO BOX 309
ROLLINSFORD, NH 03869



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	\$ 5,230,250
b. State and local taxes assessed for school districts	\$ 4,006,137.00	4933	
c. Land use change taxes - General Fund		3120	2,886
d. Land use change taxes - Conservation Fund		3121	
e. Resident taxes		3180	21,060
f. Timber taxes		3185	
g. Payments in lieu of taxes		3186	
h. Other taxes (Explain on separate schedule)		3189	
i. Interest and penalties on delinquent taxes		3190	28,807
j. Excavation Tax (@\$.02 per cu. yd.)		3187	
k. TOTAL (Excluding line 1b)			\$ 5,283,003
2. TOTAL revenues for education purposes <i>(This entry should only be used by the few 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	155
b. Motor vehicle permit fees		3220	383,620
c. Building permits		3230	44,550

Part I GENERAL FUND (Continued)

A. REVENUES - Modified Accrual (Continued)	Account No.	Amount
3. Revenue from licenses, permits and fees (Continued)	(a)	(b)
d. Other licenses, permits, and fees	3290	T29 5,777
e. TOTAL ----- >		\$ 434,102
4. Revenue from the federal government		B50
a. Housing and urban renewal (HUD)	3311	\$
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		C30
a. Shared revenue block grant	3351	\$
b. Meals and rooms distribution	3352	C30 116,918
c. Highway block grant	3353	C46 54,586
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: RAILROAD TAX IN-CRUISER VIDEO GRANT	3359	C89 2,106 2,500
i. TOTAL ----- >		\$ 176,110
6. Revenue from other governments		D89
Intergovernmental revenue - Other	3379	\$
7. Revenue from charges for services (Exclude interfund transfers)		A89
a. Income from departments	3401	\$ 59,443
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 875
k. Toll Highways		A45
l. Other charges	3409	A89
m. TOTAL ----- >		\$ 60,318

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
c. Interest on investments	3502	U20 2,115
d. Rents of property	3503	U40
e. Fines and forfeits	3504	U30 3,359
f. Insurance dividends and reimbursements	3506	U99 4,093
g. Contributions and donations	3508	U50
h. Other miscellaneous sources not otherwise classified	3509	U99 48,989
i. TOTAL ----- >		\$ 58,556
9. Interfund operating transfers in		
a. Transfers from special revenue fund	3912	\$ 75,000
b. Transfers from capital projects fund	3913	
c. Transfers from proprietary funds	3914	
d. Transfers from capital reserve fund	3915	40,500
e. Transfers from trust and fiduciary funds	3916	7,981
f. Transfers from conservation duns	3917	
g. TOTAL ----- >		\$ 123,481
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 ----- >		\$ 6,135,570
12. TOTAL FUND EQUITY (Beginning of year) (Should equal line B.2g, column b, page 9) ----- >		\$ 733,327 ✓
13. TOTAL OF LINES 11 AND 12 (Should equal line 21, page 8) ----- >		\$ 6,868,897 ✓

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 72,490	G29	F29
b. Election and registration	4140	E89 20,120	G89	F89
c. Financial administration	4150	E23 33,254	G23	F23
d. Revaluation of property	4152	E23 46,084	G23	F23
e. Legal expense	4153	E25 7,029	G25	F25
f. Personnel administration	4155	E29 11,277	G29	F29
g. Planning and zoning	4191	E29 4,932	G29	F29
h. General government building	4194	E31 47,417	G31	F31
i. Cemeteries	4195	E03 14,841	G03	F03
j. Insurance not otherwise allocated	4196	E89 26,449	G89	F89
k. Advertising and regional association	4197	E89 4,798	G89	F89
l. Other general government	4199	E89 13,965	G89	F89
m. TOTAL ----- >		\$ 302,656		
2. Public safety				
a. Police	4210	E62 443,265	G62	F62
b. Ambulance	4215	E32 34,031	G32	F32
c. Fire	4220	E24 66,641	G24	F24
d. Building inspection	4240	E66 5,080	G66	F66
e. Emergency management	4290	E89	G89	F89
f. Other public safety (including communications)	4299	E89	G89	F89
g. TOTAL ----- >		\$ 549,017		
3. Airport/Aviation center				
a. Administration	4301			
b. Airport operations	4302			
c. Other	4309			
d. TOTAL ----- >		E01	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 147,697	G44	F44
c. Bridges, railroad crossing	4313	E44	G44	F44
d. Street lighting	4316	E44 27,631	G44	F44
e. Toll highways	4316	E45	G45	F45
f. Other highway, streets, and bridges	4319	E44	G44	F44
g. TOTAL ----- >		\$ 175,328		
5. Sanitation				
a. Administration	4321	E80	G80	F80
b. Solid waste collection	4323	E81	G81	F81
c. Solid waste disposal	4324	E81 113,039	G81	F81
d. Solid waste clean-up	4325	E81 1,055	G81	F81
e. Sewage collection and disposal	4326	E80	G80	F80
f. Other sanitation	4329	E80	G80	F80
g. TOTAL ----- >		\$ 114,094		
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)	Account No.	Total expenditure <i>includes col c & d</i>	Equipment and land purchases	Construction
	(a)	(b)	(c)	(d)
8. Health				
a. Administration	4411	3,286		
b. Pest Control	4414			
c. Health agencies and hospitals	4415			
d. Other Health	4419			
e. TOTAL ----->		E32 \$ 3,286	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	J67 35,836		
c. Intergovernmental welfare payments	4444	M79		
d. Vendor payments	4445	E75		
e. Other welfare	4449			
f. TOTAL ----->		E79 \$ 35,836	G79	F79
11. Culture and recreation				
a. Parks and recreation	4520	E61 18,258		
b. Library	4550	E52 47,522		
c. Patriotic purposes	4583	E61 654		
d. Other culture and recreation	4589	E61		
e. TOTAL ----->		E61 \$ 66,434	G61	F61
12. Conservation				
a. Administration	4611	100		
b. Purchase of natural resources	4612			
c. Other conservation	4619			
d. TOTAL ----->		E59 \$ 100	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)	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	100		
c. Other economic development	4659			
d. TOTAL ----->		E89 \$ 100	G89 \$	F89 \$
15. Debt service				
a. Principal long term bonds and notes	4711	50,000	\$	\$
b. Interest on long term bonds and notes	4721	10,000	189	
c. Interest on tax and revenue anticipation notes	4723	189		
d. Other debt service charges	4790	E23		
e. TOTAL ----->		\$ 60,000	\$	\$
16. Capital outlay (not reported above)			G89	F89
a. Land and improvements	4901	\$	78,739	
b. Machinery, vehicles, and equipment	4902	\$	19,613	\$
c. Buildings	4903	\$	\$	4,915
d. Improvements other than buildings	4909	\$	\$	F89
e. TOTAL ----->			\$ 98,352	\$ 4,915
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	30,000		
e. Transfers to expendable trust funds	4916			
f. Transfers to non-expendable trust funds	4918			
g. TOTAL ----->		\$ 30,000		
Cumulative Expenditure Totals from pages 4-7.....>		1,336,851.00	98,352.00	4,915.00
Remarks				

Part III GENERAL FUND BALANCE SHEET

MODIFIED ACCRUAL

A. ASSETS		Account No. (a)	Beginning of Year (b)	End of year (c)
1. Current assets				
a. Cash and equivalents		1010	2,311,385.00	2,294,949
b. Investments		1030		
c. Taxes receivable (From Section D, page 12)		1080	267,385.00	332,678 ✓
d. Tax liens receivable (From Section D, page 12)		1110	79,868.00	106,124 ✓
e. Accounts receivable		1150	809.00	704
f. Due from other governments		1260		
g. Due from other funds		1310	5,216.00	
h. Other current assets		1400		
i. Tax deeded property (subject to resale)		1670		
j. TOTAL ASSETS (Should equal line B3) ----- >			2,664,663.00	2,734,455.00
B. LIABILITIES AND FUND EQUITY				
1. Current liabilities				
a. Warrants and accounts payable		2020	22,498.00	17,220
b. Compensated absences payable		2030		18,841
c. Contracts payable		2050		
d. Due to other governments		2070		
e. Due to school districts		2075	1,904,609.00	1,967,683 ✓
f. Due to other funds		2080	334.00	8,367
g. Deferred revenue		2220		
h. Notes payable - Current		2230		
i. Bonds payable - Current		2250		
j. Other payables		2270	3,895.00	3,895
k. TOTAL LIABILITIES ----->			1,931,336.00	2,016,006.00
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	36,022.00	25,300
f. Unassigned (formerly unreserved fund balance)		2530	697,305.00	693,149 ✓
g. TOTAL FUND EQUITY ----->			733,327.00 ✓	718,449.00 ✓
3. TOTAL LIABILITIES AND FUND EQUITY ----->				
<i>(Should equal line A1j)</i>			2,664,663.00	2,734,455.00

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>	\$	1,904,609 ✓
2. ADD: School district assessment for current year		4,006,137 ✓
3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)		5,910,746
4. SUBTRACT: Payments made to school district		< 3,943,063 >
5. School district liability at end of year (lines 3 less line 4) <i>(Account number 2075, column c, on page 9)</i>		1,967,683 ✓
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) *	39763 5,253	14088 2	53851 5,255
2. SUBTRACT: Abatements made (From tax collector's report)	✓ (5,483)	✓ (2,538)	(8,021)
3. SUBTRACT: Discounts	< >	< >	-
4. SUBTRACT: Refunds (Cash abatements)	< >	< >	-
5. ESTIMATED ALLOWANCE FOR ABATEMENTS AT END OF YEAR **	(5,310)	(8,649)	(13,959)
6. Excess of estimate (Add to revenue on page 1, line 1a)	28970 5,540	2901 11,185	31871 16,725

*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	1110	TOTALS
	taxes	liens	(c)
	(a)	(b)	
1. Uncollected, end of year	✓ 346,637	✓ 106,124	452,761
2. SUBTRACT: "Overlay" carried forward as Allowance for Abatements (from Worksheet C, line 5)	5310 (13,959)	8649 < >	(13,959)
3. Receivable, end of year *	332,678	106,124	438,802

* (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)	Enterprise (c)	Internal service (d)	Enterprise (c)	Internal service (d)
1. Revenue from taxes	T01 \$	T01 12,000	T01 \$	T01 \$	T01 \$	T01 \$
2. Revenue from licenses, permits, and fees	T29	T29	T29	T29	T29	T29
3. Revenue directly from the federal government	B89	B89	B89	B89	B89	B89
4. Revenue from the State of New Hampshire	C89	C89	C89	C89	C89	C89
5. Revenue from other governments	D89	D89	D89	D89	D89	D89
6. Revenue from charges for services	A91	A91	A91	A91	A91	A91
(a) Water supply system charges	A80	A80	A80	A80	A80	A80
(b) Sewer user charges	A81	A81	A81	A81	A81	A81
(c) Garbage/refuse collection charges	A92	A92	A92	A92	A92	A92
(d) Electric	A01	A01	A01	A01	A01	A01
(e) Airport and aviation	A44	A44	A44	A44	A44	A44
(f) Highway	A45	A45	A45	A45	A45	A45
(g) Toll facilities	A61	A61	A61	A61	A61	A61
(h) Parks and recreation	A60	A60	A60	A60	A60	A60
(i) Parking	A94	A94	A94	A94	A94	A94
(j) Transit or bus system	A89	A89	A89	A89	A89	A89
(k) Other - Specialty --L	A89	A89	A89	A89	A89	A89
(1) Hydro Income	A89	A89	A89	A89	A89	A89
(2) Library	A89	A89	A89	A89	A89	A89
(3)	A89	A89	A89	A89	A89	A89
7. Revenue from miscellaneous sources	U20	U20	U20	U20	U20	U20
(a) Interest on investments	U89	U89	U89	U89	U89	U89
(b) Other miscellaneous sources	U89	U89	U89	U89	U89	U89
8. Interfund operating transfers in	U89	U89	U89	U89	U89	U89
9. Other financial sources	U89	U89	U89	U89	U89	U89
10. TOTAL REVENUE AND OTHER SOURCES	\$	8	\$	73,400	\$	\$

Part VIII SUMMARY OF EXPENDITURES FOR ALL OTHER FUNDS

EXPENDITURES (BY FUNCTIONS)	Proprietary funds			
	Capital projects (a)	Special revenue (b)	Enterprise (c)	Internal service (d)
1. General government	F89	E89	E89	\$
2. Public Safety	F62	E62	E62	\$
(a) Police		E32	E32	
(b) Ambulance	F24	E24	E24	
(c) Fire	F01	E01	E01	
3. Airport/Aviation center	F44	E44	E44	
4. Highway and streets	F45	F45	F45	
5. Toll Highways	F81	F81	F81	
6. Sanitation	F91	F91	E91	
7. Water distribution and treatment	F80	E80	E80	
8. Sewerage	F92	E92	E92	
9. Electric	F32	E32	E32	
10. Health	F79	E79	E79	
11. Welfare	F61	E61	E61	
12. Culture and recreation	F60	E60	E60	4,305
13. Parking	F94	E94	E94	
14. Transit or bus system	F69	E59	E59	
15. Conservation	F50	E50	E50	
16. Redevelopment and housing	F89	E89	E89	
17. Economic development		E23	E23	
18. Debt service	F89	F89	F89	
19. Capital outlay - other	10,222			
20. Interfund operating transfers out		96,000		
21. TOTAL EXPENDITURES	\$ 10,222	\$ 90,305	\$ -	\$ -

Remarks

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)
A. ASSETS					
1. Current assets					
(a) Cash and equivalents	1010		\$ 70,959		
(b) Investments	1030				
(c) Accounts receivable	1150				
(d) Due from other governments	1260				
(e) Due from other funds	1310		8,368		
(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 ----->			79,327		

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		10,000		
(f) Deferred revenue	2220				
(g) Notes and bonds payable					
(h) Other - Specify --L					
(i) TOTAL LIABILITIES ----- >			\$ 10,000		
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		69,327		
(d) Municipal contributed capital	2610				
(e) Other contributed capital	2620				
(f) Retained earnings	2790				
(g) TOTAL FUND EQUITY ----- >			\$ 69,327		
3. TOTAL LIABILITIES AND FUND EQUITY ----- >			\$ 79,327		

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 4,006,137
Sewers		M80
All other - County	4931	M89
All other - Towns	4199	M89 704,193
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 200,000	29U	39U 50,000	49U 150,000
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

200

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 2,365,908

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

8/8/2011

Signatures of a majority of the governing body:

Edmund F. Jansen Jr
Robert Carroll

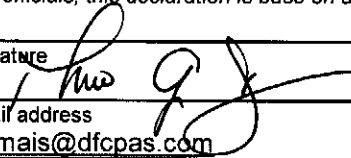
Albert J. Stienne

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)

Thomas G. Dumais, CPA

Signature



Regular Office Hours

8am - 5pm

Email address

tdumais@dfcpas.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