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NH DEPT OF REV ADMIN MUNICIPAL SERVICES

CPA - Plodzik + Sanderson

2010

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

STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION



ANNUAL CITY/TOWN FINANCIAL REPORT

30 3 010 014 1061
WASHINGTON TOWN
CHR BD OF SELECTMEN
P O BOX 473
WASHINGTON, NH 03280 0473

(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

1. Revenues from taxes (Including State Education)

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

Account No. (a)	Amount (b)
3110	\$ 4,167,620
4933	\$ 2,507,699
3120	
3121	
3180	
3185	6,381
3186	
3189	
3190	56,390
3187	
k. TOTAL (Excluding line 1b)	4,230,391
2. TOTAL revenues for education purposes (This entry should be used by the few municipalities which have dependent school districts only)	
3. Revenue from licenses, permits and fees	
a. Business licenses and permits 3210	
b. Motor vehicle permit fees 3220	153,715
c. Building permits 3230	7,983

b. State and local taxes assessed
for school districts

c. Land use change taxes - General Fund

d. Land use change taxes - Conservation Fund

e. Resident taxes

f. Timber taxes

g. Payments in lieu of taxes

h. Other taxes (Explain on separate schedule)

i. Interest and penalties on delinquent taxes

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

k. TOTAL (Excluding line 1b)

2. TOTAL revenues for education purposes
(This entry should be used by the few municipalities which have dependent school districts only)

3. Revenue from licenses, permits and fees

a. Business licenses and permits

b. Motor vehicle permit fees

c. Building permits

Part I

GENERAL FUND (Continued)

A. REVENUES - Modified Accrual (Continued)	Account No. (a)	Amount (b)
3. Revenue from licenses, permits and fees (Continued)		
d. Other licenses, permits and fees	3290	T29 5,860
e. TOTAL		\$167,558
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	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 44,654
c. Highway block grant	3353	C46 56,353
d. Water pollution grants	3354	C89
e. Housing and community development	3355	C50
f. State and federal forest land reimbursement	3356	C89 5,202
g. Flood control reimbursement	3357	C89
h. Other state grants and reimbursements - Specify	3359	C89 25,872
i. TOTAL		\$132,081
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 \$31,711
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
m. TOTAL		\$31,711

Part I GENERAL FUND (Continued)

A. REVENUES - Modified Accrual (Continued)	Account No. (a)	Amount (b)
8. Revenue from miscellaneous sources		
a. Special assessments	3500	-
b. Sale of municipal property	3501	59,759
c. Interest on investments	3502	857
d. Rents of property	3503	2,475
e. Fines and forfeits	3504	1,000
f. Insurance dividends and reimbursements	3506	17,450
g. Contributions and donations	3508	
h. Other miscellaneous sources not otherwise classified	3509	5,644
i. TOTAL		\$87,185
9. Interfund operating transfers in		
a. Transfers from special revenue fund	3912	5,750
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 fund	3917	
g. TOTAL		\$5,750
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		\$4,654,676
12. TOTAL FUND EQUITY (Beginning of year) <i>(Should equal line B.2f, column b, page 9)</i>		\$734,445
13. TOTAL OF LINES 11 AND 12 <i>(Should equal line 21, page 8)</i>		\$5,389,121

Remarks

B. EXPENDITURES - Modified Accrual				
	Account No.	Total expenditure (Includes col. c and d)	Equipment and land purchases	Construction
	(a)	(b)	(c)	(d)
1. General government				
a. Executive	4130	E29 \$ 92,498	G29	F29
b. Election and Registration	4140	E89 19,919	G89	F89
c. Financial administration	4150	E23 93,029	G23	F23
d. Revaluation of property	4152	E23	G23	F23
e. Legal expense	4153	E25 1,960	G25	F25
f. Personnel administration	4155	E29	G29	F29
g. Planning and zoning	4191	E29 4,133	G29	F29
h. General government building	4194	E31 34,092	G31	F31
i. Cemeteries	4195	E03 18,402	G03	F03
j. Insurance not otherwise allocated	4196	E89 75,471	G89	F89
k. Advertising and regional association	4197	E89	G89	F89
l. Other general government	4199	E89 59,393	G89	F89
m. TOTAL		\$398,897		
2. Public safety				
a. Police	4210	E62 118,878	G62	F62
b. Ambulance	4215	E32 21,687	G32	F32
c. Fire	4220	E24 52,826	G24	F24
d. Building inspection	4240	E66	G66	F66
e. Emergency management	4290	E89 33,996	G89	F89
f. Other public safety (including communications)	4299	E89 30,199	G89	F89
g. TOTAL		\$257,586		
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 and d) (b)	Equipment and land purchases (c)	Construction (d)
4. Highways and streets				
a. Administration	4311	-	G44	F44
b. Highways and streets	4312	365,644	G44	F44
c. Bridges, railroad crossing	4313		G44	F44
d. Street lighting	4316	2,368	G44	F44
e. Toll highways	4316		G45	F45
f. Other highway, streets and bridges	4319		G44	F44
g. TOTAL		\$368,012		
5. Sanitation				
a. Administration	4321		G80	F80
b. Solid waste collection	4323	117,221	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		\$117,221		
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
7. Electric				
a. Administration	4351			
b. Generation	4352			
c. Purchase costs	4353			
d. Equipment maintenance	4354			
e. Other electric	4359			
f. TOTAL			E92	G92

Part I GENERAL FUND (Continued)

B. EXPENDITURES - Modified Accrual (Continued)				
	Account No.	Total expenditure	Equipment and land purchases	Construction
	(a)	(Includes col. c and d) (b)	(c)	(d)
8. Health				
a. Administration	4411	3,701		
b. Pest control	4414			
c. Health agencies and hospitals	4415	7,886		
d. Other health	4419			
e. TOTAL		\$11,587	G32	F32
9. TOTAL expenditures for education purposes <i>(This entry should be used by the few municipalities which have dependent school districts only)</i>				
10. Welfare				
a. Administration	4441	-		
b. Direct assistance	4442	27,716		
c. Intergovernmental welfare payments	4444			
d. Vendor payments	4445			
e. Other welfare	4449		G79	F79
f. TOTAL		\$27,716		
11. Culture and Recreation				
a. Parks and recreation	4520	44,344	G61	F61
b. Library	4550		G52	F52
c. Patriotic purposes	4583	5,445	G61	F61
d. Other culture and recreation	4589		G61	F61
e. TOTAL		\$49,789		
12. Conservation				
a. Administration	4611			
b. Purchase of natural resources	4612			
c. Other conservation	4619			
d. TOTAL			E59	G59
13. Redevelopment and housing				
a. Administration	4631			
b. Redevelopment and housing	4632			
c. TOTAL			E50	G50

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)
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	36,600		
b. Interest on long term bonds and notes	4721	6,537		
c. Interest on tax and revenue anticipation notes	4723			
d. Other debt service charges	4790			
e. TOTAL		\$43,137		
16. Capital Outlay (not reported above)			G89	F89
a. Land and improvements	4901		121,656	
b. Machinery, vehicles and equipment	4902		5,750	
c. Buildings	4903			F89 5,827
d. Improvements other than buildings	4909			F89 16,832
e. TOTAL			127,406	22,659
17. Interfund operating transfers out				
a. Transfers to special revenue funds	4912	42,656		
b. Transfers to capital projects funds	4913			
c. Transfers to proprietary funds	4914			
d. Transfers to capital reserve funds	4915			
e. Transfers to expendable trust funds	4916	62,000		
f. Transfers to nonexpendable trust funds	4918			
g. TOTAL		\$104,656		
Cumulative Expenditure Totals from pages 4-7.			\$1,528,666	\$127,406
Remarks				\$22,659

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

Modified Accrual

A. ASSETS	Account No. (a)	Beginning of year (b)	End of year (c)
1. Current assets			
a. Cash and equivalents	1010	\$1,390,502	\$ 1,532,585
b. Investments	1030		
c. Taxes receivable (From Section D, page 12)	1080	400,961	293,835 ✓
d. Tax liens receivable (From Section D, page 12)	1110	153,671	140,685 ✓
e. Accounts receivable	1150	295	81
f. Due from other governments	1260	220,175	10,558
g. Due from other funds	1310	6,031	8,422
h. Other current assets	1400		
i. Tax deeded property (subject to resale)	1670		
j. TOTAL ASSETS (Should equal line B3) →		\$2,171,635	\$1,986,166
B. LIABILITIES AND FUND EQUITY			
1. Current liabilities			
a. Warrants and accounts payable	2020	\$16,533	\$ 21,173
b. Compensated absences payable	2030		
c. Contracts payable	2050		
d. Due to other governments	2070		178
e. Due to school districts	2075	1,379,826	1,254,103 ✓
f. Due to other funds	2080	24,000	20,200
g. Deferred revenue	2220	4,750	422
h. Notes payable - Current	2230		
i. Bonds payable - Current	2250		
j. Other payables	2270	12,081	9,266
k. TOTAL LIABILITIES →		\$1,437,190	\$1,305,342
2. Fund equity			
a. Reserve for encumbrances (Please detail on page 10)	2440	\$95,064	68,052
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	639,381	612,772
f. TOTAL FUND EQUITY →		\$734,445	680,824
3. TOTAL LIABILITIES AND FUND EQUITY (Should equal line A1j) →		\$2,171,635	\$1,986,166

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>	P14r \$1,379,826
2. ADD: School district assessment for current year	✓ 2,507,699
3. TOTAL LIABILITY WITHIN CURRENT YEAR <i>(Sum of lines 1 and 2)</i>	3,887,525
4. SUBTRACT: Payments made to school district	(2,633,422)
5. School district liability at end of year <i>(lines 3 less line 4)</i> <i>(Account number 2075, column c, on page 9)</i>	To B/S 1,254,103

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 <i>(Lines 1 + 2 - 3)</i> <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 <i>(Beginning of year)*</i>	✓ 50,305	25,006 33,667	75,305 103,992
2. SUBTRACT: Abatements made <i>(From tax collector's report)</i>	✓ (6,277)	(1848) (10,846)	(8125) (17,123)
3. SUBTRACT: Discounts			
4. SUBTRACT: Refunds <i>(Cash abatements)</i>			
5. ESTIMATED ALLOWANCE FOR ABATEMENTS AT END OF YEAR**	16,906	8,094	25,000
6. Excess of estimate <i>(Add to revenue on page 1, line 1a)</i>	60,934	15,058 50,995	42,180 111,669

*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	✓ 310,741	✓ 148,779	459,520
2. SUBTRACT: "Overlay" carried forward as Allowance for Abatements <i>(from Worksheet C, line 5)</i>	(16,906)	(8,094)	(25,000)
3. Receivable, end of year	To B/S \$293,835	\$140,685	\$434,520

**(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	\$ 4,800	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					
(a) Water supply system charges	A91	A91		A91	
(b) Sewer user charges	A80	A80		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	A80	A80		A80	
(j) Transit or bus system	A94	A94		A94	
(k) Other - Specify	A89	A89	12,625	A89	
(1) Recycling Equipment	A89	A89	17,475	A89	
(2) Rescue Squad	A89	A89		A89	
(3)					
7. Revenue from miscellaneous sources	U20	U20		U20	
(a) Interest on investments	U99	U99	19,793	U99	
(b) Other miscellaneous sources					
8. Interfund operating transfers in	U99	U99	45,851	U99	
9. Other financial sources					
10. TOTAL REVENUE AND OTHER SOURCES			\$100,544		

SUMMARY OF EXPENDITURES FOR ALL OTHER FUNDS

EXPENDITURES (BY FUNCTIONS)	Capital projects			Special revenue (b)	Proprietary funds	
	(a)	Enterprise (c)	Internal service (d)			
1. General government	F89	E89	E89			
2. Public safety	F62	E62	E62	9,934		
(a) Police						
(b) Ambulance						
(c) Fire						
3. Airport/Aviation center	E24	E24	E24			
	F01	E01	E01			
4. Highways and streets	F44	E44	E44			
5. Toll highways	F45	E45	E45			
6. Sanitation	F81	E81	E81			
7. Water distribution and treatment	F91	F91	F91			
8. Sewerage	F80	F80	F80			
9. Electric	F92	E92	E92			
10. Health	F32	E32	E32			
11. Welfare	F79	E79	E79			
12. Culture and recreation	F61	E61	E61	41,725		
13. Parking	F60	E60	E60			
14. Transit or bus system	F94	E94	E94			
15. Conservation	F59	E59	E59	18,465		
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				25,750		
21. TOTAL EXPENDITURES				\$95,874		

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		\$ 147,108		
(b) Investments	1030				
(c) Accounts receivable	1150		2,400		
(d) Due from other governments	1280				
(e) Due from other funds	1310		20,200		
(f) Other - Specify Prepaid items Taxes receivable Interest receivable					
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			\$169,708		
Remarks					

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

	Account No.	Capital projects	Special revenue	Proprietary funds	
				Enterprise	Internal service
	(a)	(b)	(c)	(d)	(e)
B. LIABILITIES AND FUND EQUITY					
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		714		
(f) Deferred revenue	2220				
(g) Notes and bonds payable					
(h) Other - Specify					
(i) TOTAL LIABILITIES			\$714		
2. Fund equity/Capital					
(a) Reserve for encumbrances	2440				
(b) Reserve for special purposes	2490				
(c) Unreserved fund balance	2530		168,994		
(d) Municipal contributed capital	2610				
(e) Other contributed capital	2620				
(f) Retained earnings	2790				
(g) TOTAL FUND EQUITY			168,994		
3. TOTAL LIABILITIES AND FUND EQUITY			\$169,708		

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	M89
All other - Towns	4199	
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 146,400	29U	39U 36,600	49U	109,800
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
586,159

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 1,931,054

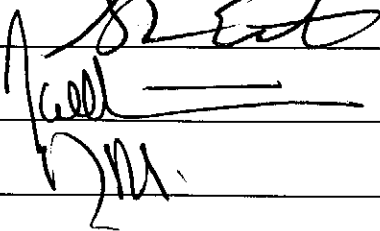
Remarks

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 7/28/11

Signatures of a majority of the governing body:



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)

Gregory A Colby

Signature



Regular office hours

Monday thru Friday, 8 am to 5 pm.

Email address

gcolby@plodzic.com

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