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WFB # 571,748 2011

FORM F-65(MS-5)

SEP 06 2011

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NH DEPT OF REV ADMIN MUNICIPAL SERVICES

STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION



ANNUAL CITY/TOWN FINANCIAL REPORT

30 3 005 038 0.3519 1169
WOODSTOCK TOWN
CLERK
PO BOX 156
NORTH WOODSTOCK, NH 03262

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)	(b)
a. Property taxes (commitment less overlay Plus Section C, line 6, column (c), page 12)	3110	T01 ✓	\$ 3,952,505
b. State and local taxes assessed for school districts	4933		\$ 1,854,435.00 ✓
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	T01	1,095
g. Payments in lieu of taxes	3186	U99	68,017
h. Other taxes (Explain on separate schedule)	3189	T01	-
i. Interest and penalties on delinquent taxes	3190	T01	45,738
j. Excavation Tax (@\$.02 per cu. yd.)	3187	T99	407
k. TOTAL (Excluding line 1b) ----->			\$ 4,067,762
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	194,501
c. Building permits	3230	T29	700

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 2,848
e. TOTAL ----- >		\$ 198,049
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		B89
1. FEMA		-
2. (Other List Individually)	3319	940
d. TOTAL ----- >		\$ 940
5. Revenue from the State of New Hampshire		
a. Shared revenue block grant	3351	C30 \$ -
b. Meals and rooms distribution	3352	C30 53,798
c. Highway block grant	3353	C46 28,823
d. Water pollution grants	3354	C89 28,514
e. Housing and community development	3355	C50 -
f. State and federal forest land reimbursement	3356	C89 5,502
g. Flood control reimbursement	3357	C89 -
h. Other state grants and reimbursements - Specify		C89
1. (Other List Individually)		66,218
2. (Other List Individually)	3359	-
i. TOTAL ----- >		\$ 182,855
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 \$ 14,706
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		A80 -
h. Transit or bus system		A94 -
i. Parks and Recreation		A81 -
j. Cemeteries		A03 -
k. Toll Highways		A45 -
l. Other charges	3409	A89 -
m. TOTAL ----- >		\$ 14,706

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 300
c. Interest on investments	3502	U20 2,877
d. Rents of property	3503	U40 10,746
e. Fines and forfeits	3504	U30 -
f. Insurance dividends and reimbursements	3506	U99 -
g. Contributions and donations	3508	U50 5,000
h. Other miscellaneous sources not otherwise classified	3509	U99 6,025
I. TOTAL ----- >		\$ 24,948
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 ----- >		\$ 4,489,260
12. TOTAL FUND EQUITY (Beginning of year) (Should equal line B.2f, column b, page 9) ----- >		\$ 369,254
13. TOTAL OF LINES 11 AND 12 (Should equal line 21, page 8) ----- >		\$ 4,858,514
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	102,845	G29	F29
b. Election and registration	4140	15,730	G89	F89
c. Financial administration	4150	87,829	G23	F23
d. Revaluation of property	4152	12,495	G23	F23
e. Legal expense	4153	2,339	G25	F25
f. Personnel administration	4155	334,282	G29	F29
g. Planning and zoning	4191	3,481	G29	F29
h. General government building	4194	47,707	G31	F31
i. Cemeteries	4195	8,486	G03	F03
j. Insurance not otherwise allocated	4196	50,240	G89	F89
k. Advertising and regional association	4197	1,235	G89	F89
l. Other general government	4199	2,291	G89	F89
m. TOTAL ----->		668,980		
2. Public safety				
a. Police	4210	351,294	G62	F62
b. Ambulance	4215	30,000	G32	F32
c. Fire	4220	53,592	G24	F24
d. Building inspection	4240	2,884	G66	F66
e. Emergency management	4290	8,626	G89	F89
f. Other public safety (including communications)	4299	48,089	G89	F89
g. TOTAL ----->		494,285		
3. Airport/Aviation center				
a. Administration	4301	-		
b. Airport operations	4302	-		
c. Other	4309	-		
d. TOTAL ----->		-	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 141,541	G44	F44
c. Bridges, railroad crossing	4313	E44 -	G44	F44
d. Street lighting	4316	E44 13,349	G44	F44
e. Toll highways	4318	E45 -	G45	F45
f. Other highway, streets, and bridges	4319	E44 490	G44	F44
g. TOTAL ----- >		155,380		
5. Sanitation				
a. Administration	4321	E80 -	G80	F80
b. Solid waste collection	4323	E81 -	G81	F81
c. Solid waste disposal	4324	E81 156,990	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 ----- >		156,990		
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
8. Health	(a)	(b)	(c)	(d)
a. Administration	4411	-		
b. Pest Control	4414	1,500		
c. Health agencies and hospitals	4415	3,000		
d. Other Health	4419	-		
e. TOTAL ----->		E32 4,500	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	J67 43,793		
c. Intergovernmental welfare payments	4444	M79 -		
d. Vendor payments	4445	E75 5,360		
e. Other welfare	4449	E79 -	G79	F79
f. TOTAL ----->		49,143		
11. Culture and recreation		E61	G61	F61
a. Parks and recreation	4520	10,624		
b. Library	4550	E62 47,557	G62	F62
c. Patriotic purposes	4583	E61 9,925	G61	F61
d. Other culture and recreation	4589	E61 145,900	G61	F61
e. TOTAL ----->		214,096		
12. Conservation				
a. Administration	4611	200		
b. Purchase of natural resources	4612	-		
c. Other conservation	4619	-		
d. TOTAL ----->		E59 200	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
14. Economic development	(a)	(b)	(c)	(d)
a. Administration	4651	1,000	-	-
b. Economic development	4652	-	-	-
c. Other economic development	4659	-	-	-
d. TOTAL ----->		E89 1,000	G89	F89
15. Debt service				
a. Principal long term bonds and notes	4711	92,116		
b. Interest on long term bonds and notes	4721	47,128		
c. Interest on tax and revenue anticipation notes	4723	-		
d. Other debt service charges	4790	-		
e. TOTAL ----->		139,244		
16. Capital outlay (not reported above)			G89	F89
a. Land and improvements	4901	-	-	-
b. Machinery, vehicles, and equipment	4902	45,940	45,940	
c. Buildings	4903	-	-	-
d. Improvements other than buildings	4909	77,227	-	77,227
e. TOTAL ----->		123,167	45,940	77,227
17. Interfund operating transfers out				
a. Transfers to special revenue funds	4912	2,240		
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	58,500		
f. Transfers to non-expendable trust funds	4918	-		
g. TOTAL ----->		60,740		
Cumulative Expenditure Totals from pages 4-7 ----->		2,067,705.00		
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	1,991,605	882,821
b. Investments	1030	116,508	116,752
c. Taxes receivable (From Section D, page 12)	1080	294,932	276,745
d. Tax liens receivable (From Section D, page 12)	1110	105,718	142,572
e. Accounts receivable	1150	-	-
f. Due from other governments	1260	-	28,514
g. Due from other funds	1310	-	7,041
h. Other current assets	1400	-	-
i. Tax deeded property (subject to resale)	1670	-	-
j. TOTAL ASSETS (Should equal line B3) ----- >		2,508,763	1,454,445
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	926,977	854,355
f. Due to other funds	2080	1,212,532	-
g. Deferred revenue	2220	-	-
h. Notes payable - Current	2230	-	-
i. Bonds payable - Current	2250	-	-
j. Other payables	2270	-	-
k. TOTAL LIABILITIES ----->		2,139,509	854,355
2. Fund equity			
a. Reserve for encumbrances (Please detail on page 10)	2440	-	28,342
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	369,254	571,748
f. TOTAL FUND EQUITY ----->		369,254	600,090
3. TOTAL LIABILITIES AND FUND EQUITY -----> (Should equal line A1)) ----->		2,508,763	1,454,445

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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)	\$	926,977
2. ADD: School district assessment for current year		1,854,435
3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)		2,781,412
4. SUBTRACT: Payments made to school district	<	(1,927,057) >
5. School district liability at end of year (lines 3 less line 4) (Account number 2075, column c, on page 9)		854,355

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 \$	-

prior yr end

TOTALS

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) *	10,946	50,000	60,946
2. SUBTRACT: Abatements made (From tax collector's report)	(321)	(378)	(699)
3. SUBTRACT: Discounts	-	-	-
4. SUBTRACT: Refunds (Cash abatements)	(2,394)	(4,707)	(7,101)
5. ESTIMATED ALLOWANCE FOR ABATEMENTS AT END OF YEAR **	33,000	17,000	(50,000)
6. Excess of estimate (Add to revenue on page 1, line 1a)	41,231	61,915	3,146

*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	1110 liens	TOTALS
	(a)	(b)	(c)
1. Uncollected, end of year	309,745	159,572	469,317
2. SUBTRACT: "Overlay" carried forward as Allowance for Abatements (from Worksheet C, line 5)	(33,000)	(17,000)	(50,000)
3. Receivable, end of year *	276,745	142,572	419,317

* (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	B89	T01 \$	T29	Enterprise (c)	Internal service (d)
1. Revenue from taxes	T01 \$	T29	B89	T01 \$	T29		\$
2. Revenue from licenses, permits, and fees			B89				
3. Revenue directly from the federal government			C89				
4. Revenue from the State of New Hampshire			D89				
5. Revenue from other governments			A91				
6. Revenue from charges for services			A80		216,532		
(a) Water supply system charges			A81		168,612		
(b) Sewer user charges			A92				
(c) Garbage/refuse collection charges			A01				
(d) Electric			A44				
(e) Airport and aviation			A45				
(f) Highway			A61				
(g) Toll facilities			A60				
(h) Parks and recreation			A94				
(i) Parking			A89				
(j) Transit or bus system			A89				
(k) Other - Specify --L			U20				
(1)			U99				
(2)							
(3)							
7. Revenue from miscellaneous sources							
(a) Interest on investments			U99		1,919		
(b) Other miscellaneous sources					2,240		
8. Interfund operating transfers in			U99				
9. Other financial sources							
10. TOTAL REVENUE AND OTHER SOURCES	\$			\$	389,303		

Part VIII SUMMARY OF EXPENDITURES FOR ALL OTHER FUNDS

EXPENDITURES (BY FUNCTIONS)	Capital projects (a)		Special revenue (b)	Proprietary funds	
	F89 \$	F62		Enterprise (c)	Internal service (d)
1. General government	F89		E89		
2. Public Safety			\$		\$
(a) Police	F62		E62		
(b) Ambulance			E32		
(c) Fire	F24		E24		
3. Airport/Aviation center	F01		E01		
4. Highway and streets	F44		E44		
5. Toll Highways	F45		F45		
6. Sanitation	F81		F81		
7. Water distribution and treatment	F91		F91		
8. Sewerage	F80		E80		
9. Electric	F92		E92		
10. Health	F32		E32		
11. Welfare	F79		E79		
12. Culture and recreation	F61		E61		
13. Parking	F60		E60		
14. Transit or bus system	F94		E94		
15. Conservation	F59		E59		
16. Redevelopment and housing	F50		E50		
17. Economic development	F89		E89		
18. Debt service			E23		
19. Capital outlay - other	F89		F89		
20. Interfund operating transfers out					
21. TOTAL EXPENDITURES	\$		\$		\$
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	\$ -	1,257,549		
(b) Investments	1030	-	107,606		
(c) Accounts receivable	1150	-	62,298		
(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 ----->		\$ -	1,427,453		

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	-	7,041	-	-
(f) Deferred revenue	2220	-	-	-	-
(g) Notes and bonds payable					
(h) Other - Specify --L					
(i) TOTAL LIABILITIES ----->		\$ -	\$ 7,041		
2. Fund Equity/Capital					
(a) Reserve for encumbrances	2440	\$ -	\$ -		
(b) Reserve for special purposes	2490	-	-		
(c) Unreserved fund balance	2530	-	1,420,412		
(d) Municipal contributed capital	2610				
(e) Other contributed capital	2620				
(f) Retained earnings	2790				
(g) TOTAL FUND EQUITY ----->		\$ -	\$ 1,420,412		
3. TOTAL LIABILITIES AND FUND EQUITY ----->		\$ -	\$ 1,427,453		

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 this fiscal year (e)
		Issued (c)	Retired (d)	
Industrial revenue	19T	24T	34T	44T
All other debt	19U 975,108	29U -	39U 67,532	49U 907,576
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	959,087
	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 2,895,829

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

Signatures of a majority of the governing body:

[Handwritten Signature] 8/26/2011

[Handwritten Signature] 8/26/2011

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) Gregory A Colby Signature *[Handwritten Signature]*

Regular Office Hours 8:00 am to 4:30 pm Email address gcolby@plodzick.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