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2010

FORM F-65(MS-5)

SEP 06 2011

NH DEPT OF REV ADMIN
MUNICIPAL SERVICES

STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION



ANNUAL CITY/TOWN
FINANCIAL REPORT

30 3 007 005 1524
BRADFORD TOWN
CLERK
PO BOX 607
BRADFORD,NH 03221 0607

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

A. REVENUES - Modified Accrual

1. Revenue from taxes (Including state education)

		Account No. (a)	Amount (b)
a. Property taxes (commitment less overlay Plus Section C, line 6, column (c), page 12)		3110	4,410,995
b. State and local taxes assessed for school districts	\$ 2,460,039 ✓	4933	Do Not Enter in This Space
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 11,046
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 48,989
j. Excavation Tax (@\$.02 per cu. yd.)		3187	T99 76
k. TOTAL (Excluding line 1b)	----- >		\$ 4,471,106
2. TOTAL revenues for education purposes <i>(This entry should only be used by the few municipalities which have dependent school districts)</i>			
3. Revenue from licenses, permits, and fees			
a. Business licenses and permits		3210	T28 4,295
b. Motor vehicle permit fees		3220	T01 237,326
c. Building permits		3230	T29 4,175

Part I GENERAL FUND (Continued)		Account No.	Amount
A. REVENUES - Modified Accrual (Continued)		(a)	(b)
3. Revenue from licenses, permits and fees			
(Continued)			
d. Other licenses, permits, and fees		T29	5,338
e. TOTAL		\$	251,134
4. Revenue from the federal government			
a. Housing and urban renewal (HUD)		B50	
		\$	
		B89	
b. Environmental protection		B89	
c. Other federal grants and reimbursements - Specify			
(FEMA; Homeland Security; COPPS)		3319	-
d. TOTAL		\$	-
5. Revenue from the State of New Hampshire			
a. Shared revenue block grant		C30	
		\$	
		3351	
b. Meals and rental tax distribution		C30	70,533
c. Highway block grant		C46	
		3353	85,111
d. Water pollution grants		C89	
		3354	
e. Housing and community development		C50	
		3355	
f. State and federal forest land reimbursement		C89	1,143
		3356	
g. Flood control reimbursement		C89	
		3357	3,254
h. Other state grants and reimbursements - Specify		C89	
		3359	5,565
i. TOTAL		\$	165,606
6. Revenue from other governments			
Intergovernmental revenue - Other		D89	
		\$	
		3379	
7. Revenue from charges for services		A89	
(Exclude interfund transfers)			
a. Income from departments		\$	9,050
		A91	
b. Water supply system charges		3402	
c. Sewer user charges		3403	
d. Garbage-refuse charges		3404	28,433
e. Electric user charges		3405	
f. Airport fees		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		A89	
m. TOTAL		\$	37,483

Part I GENERAL FUND (Continued)		
A. REVENUES - Modified Accrual (Continued)	Account No. (a)	Amount (b)
8. Revenue from miscellaneous sources		
a. Special assessments	3500	U01 \$
b. Sale of municipal property	3501	U11 58,205
c. Interest on investments	3502	U20 154
d. Rents of property	3503	U40 11,969
e. Fines and forfeits	3504	U30
f. Insurance dividends and reimbursements	3506	U99 1,470
g. Contributions and donations	3508	U50
h. Other miscellaneous sources not otherwise classified	3509	U99 -
i. TOTAL		\$ 71,798
9. Interfund operating transfers in		
a. Transfers from special revenue fund	3912	\$ 51,500
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	7,250
f. Transfers from conservation duns	3917	
g. TOTAL		\$ 58,750
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		\$ 5,055,877
12. TOTAL FUND EQUITY (Beginning of year) (Should equal line B.2f, column b, page 9)		\$ 466,986 ✓
13. TOTAL OF LINES 11 AND 12 (Should equal line 21, page 8)		\$ 5,522,863
Remarks		

Part I GENERAL FUND (Continued)

B. EXPENDITURES - Modified Accrual

1. General government

a. Executive

b. Election and registration

c. Financial administration

d. Revaluation of property

e. Legal expense

f. Personnel administration

g. Planning and zoning

h. General government building

i. Cemeteries

j. Insurance not otherwise allocated

k. Advertising and regional association

l. Other general government

m. TOTAL ----->

2. Public safety

a. Police

b. Ambulance

c. Fire

d. Building inspection

e. Emergency management

f. Other public safety (including communications)

g. TOTAL ----->

3. Airport/Aviation center

a. Administration

b. Airport operations

c. Other

d. TOTAL ----->

Remarks

Account No. (a)	Total expenditure (includes col. c&d)	Equipment and land purchases (c)	Construction (d)
4130	E29 113,978	G29	F29
4140	E89 7,188	G89	F89
4150	E23 79,185	G23	F23
4152	E23 16,447	G23	F23
4153	E25 9,418	G25	F25
4155	E29 272,642	G29	F29
4191	E29 8,030	G29	F29
4194	E31 52,476	G31	F31
4195	E03 17,625	G03	F03
4196	E89 66,473	G89	F89
4197	E89	G89	F89
4199	E89 10,645	G89	F89
	\$ 654,107		
	E62	G62	F62
4210	E32 254,121	G32	F32
4215	E24 86,405	G24	F24
4220	E66 92,086	G66	F66
4240	E89 9,391	G89	F89
4290	E89 1,354	G89	F89
4299	-		
	\$ 443,357		
	E01	G01	F01
	\$ -		

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					
a. Administration	4311	E44	G44	F44					
b. Highways and streets	4312	E44	G44	F44					
		377,373							
c. Bridges, railroad crossing	4313	E44	G44	F44					
d. Street lighting	4316	E44	G44	F44					
		4,405							
e. Toll highways	4316	E45	G45	F45					
f. Other highway, streets, and bridges	4319	E44	G44	F44					
		-							
g. TOTAL		\$ 381,778							
		E80	G80	F80					
5. Sanitation									
a. Administration	4321	E81	G81	F81					
b. Solid waste collection	4323	E81	G81	F81					
		48,940							
c. Solid waste disposal	4324	E81	G81	F81					
		52,129							
d. Solid waste clean-up	4325	E80	G80	F80					
e. Sewage collection and disposal	4326	E80	G80	F80					
f. Other sanitation	4329	E80	G80	F80					
		-							
g. TOTAL		\$ 101,069							
		E80	G80	F80					
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. (a)	Total expenditure includes col c & d (b)	Equipment and land purchases (c)	Construction (d)
8. Health				
a. Administration	4411	-		
b. Pest Control	4414			
c. Health agencies and hospitals	4415			
d. Other Health	4419	E32	G32	F32
e. TOTAL ----->		\$ -		
8. TOTAL expenditures for education purposes (This entry should only be used by the law departments which have dependent school districts)				
10. Welfare				
a. Administration	4441	3,875	G79	F79
b. Direct assistance	4442	J67 -		
c. Intergovernmental welfare payments	4444	M79 26,081		
d. Vendor payments	4445	E75		
e. Other welfare	4449	E79	G79	F79
f. TOTAL ----->		\$ 29,956		
11. Culture and recreation				
a. Parks and recreation	4520	E61 490	G61	F61
b. Library	4550	E52 62,525	G52	F52
c. Patriotic purposes	4583	E61 12,525	G61	F61
d. Other culture and recreation	4589	E61 68,572	G61	F61
e. TOTAL ----->		\$ 144,112		
12. Conservation				
a. Administration	4611	-		
b. Purchase of natural resources	4612			
c. Other conservation	4619	780		
d. TOTAL ----->		E59 \$ 780	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. (a)	Total expenditure includes col c & d (b)	Equipment and land purchases (c)	Construction (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	189	41,092	\$
b. Interest on long term bonds and notes	4721	189	5,788	
c. Interest on tax and revenue anticipation notes	4723	E23	654	
d. Other debt service charges	4790		-	
e. TOTAL		\$	47,534	\$
16. Capital outlay (not reported above)				
a. Land and improvements	4901		\$	F89
b. Machinery, vehicles, and equipment	4902		70,679	\$
c. Buildings	4903		5,000	F89
d. Improvements other than buildings	4909		54,119	F89
e. TOTAL		\$	129,798	\$
17. Interfund operating transfers out				
a. Transfers to special revenue funds	4912		76,000	
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			
f. Transfers to non-expendable trust funds	4918			
g. TOTAL		\$	76,000	\$
Cumulative Expenditure Totals from pages 4-7			2,008,491	

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	996,702	330,831		
b. Investments	1030	201,722	191,876		
c. Taxes receivable (From Section D, page 12)	1080	379,274	433,085		
d. Tax liens receivable (From Section D, page 12)	1110	130,442	145,345		
e. Accounts receivable	1150	20,655	10,210		
f. Due from other governments	1260				
g. Due from other funds	1310	-	67,101		
h. Other current assets	1400	-			
i. Tax deeded property (subject to resale)	1670				
j. TOTAL ASSETS (Should equal line B3) ----->		1,728,795 \$	1,178,448		
B. LIABILITIES AND FUND EQUITY					
1. Current liabilities					
a. Warrants and accounts payable	2020	29,868	57,142		
b. Compensated absences payable	2030				
c. Contracts payable	2050				
d. Due to other governments	2070	-			
e. Due to school districts	2075	1,140,408	698,815		
f. Due to other funds	2080	90,865	-		
g. Deferred revenue	2220		668		
h. Notes payable - Current	2230				
i. Bonds payable - Current	2250				
j. Other payables	2270	668	-		
k. TOTAL LIABILITIES ----->		1,261,809 \$	756,625		
2. Fund equity					
a. Reserve for encumbrances (Please detail on page 10)	2440	4,200	-		
b. Reserve for continuing appropriations (Detail on page 10)	2450				
c. Reserve for appropriations voted from surplus	2460		95,832		
d. Reserve for special purposes (Please detail on page 10)	2490				
e. Unreserved fund balance	2530	462,786	325,991		
f. TOTAL FUND EQUITY ----->		466,986 \$	421,823		
3. TOTAL LIABILITIES AND FUND EQUITY -----> (Should equal line A(i))		1,728,795 \$	1,178,448		

Part V GENERAL FUND (Continued)

D. AMORTIZATION OF LONG-TERM DEBT

(a) Description	(b) Original obligation	(c) Purpose	(d) Annual installment	(e) Interest rate	(f) Date of final payment	(g) Bonds o/s at beginning of year	(h) Bonds issued this year	(i) Bonds retired this year	(j) Bonds o/s at end of year
Highway Garage	\$ 200,000		\$ 26,000	2.99%	2016	\$ 200,000	\$ -	\$ 41,092	\$ 158,908
TOTAL----->	\$ 200,000					\$ 200,000	\$ -	\$ 41,092	\$ 158,908
Remarks									

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)	\$ P()	1,140,408
2. ADD: School district assessment for current year		2,460,039
3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)		3,600,447
4. SUBTRACT: Payments made to school district	<	2,901,632 >
5. School district liability at end of year (lines 3 less line 4) (Account number 2075, column c, on page 9)	TO B/S	698,815

B. RECONCILIATION OF TAX ANTICIPATION NOTES		Amount
1. Short-term (TANS) debt at beginning of year	61V	-
2. ADD: New issues during current year	\$	300,000
3. SUBTRACT: Issues retired during current year	<	300,000 >
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	-

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) *	✓ 8,112	Ø -	8,112
2. SUBTRACT: Abatements made (From tax collector's report)	0173 -6,514	341 <	6,514
3. SUBTRACT: Discounts	-	<	-
4. SUBTRACT: Refunds (Cash abatements)	6PA * 56,002	<	56,002
5. ESTIMATED ALLOWANCE FOR ABATEMENTS AT END OF YEAR **	(54,063)	(341)	(54,404)

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.

D. TAXES/ALIENS RECEIVABLE WORKSHEET		1080 taxes (a)	1110 liens (b)	TOTALS (c)
1. Uncollected, end of year		433,085	145,345	578,430
2. SUBTRACT: "Overlay" carried forward as Allowance for Abatements (from Worksheet C, line 5)	MS 1080	-	-	-
3. Receivable, end of year *	TO B/S	433,085	145,345	578,430

* (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	Enterprise	Proprietary funds
(a)	(b)	(c)	(d)
T01	T01	T01	T01
\$	\$	\$	\$
1. Revenue from taxes			
2. Revenue from licenses, permits, and fees			
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	7,041
(d) Electric	A01	A01	
(e) Airport and aviation	A44	A44	
(f) Highway	A45	A45	
(g) Toll facilities	A61	A61	4,360
(h) Parks and recreation	A60	A60	
(i) Parking	A94	A94	
(j) Transit or bus system	A89	A89	45,745
(k) Other - Specify	A89	A89	
(1) Ambulance	A89	A89	
(2)	A89	A89	
(3)	A89	A89	
7. Revenue from miscellaneous sources	U20	U20	5,939
(a) Interest on investments	U99	U99	70,753
(b) Other miscellaneous sources	U99	U99	76,000
8. Intfund operating transfers in	U99	U99	
9. Other financial sources			
10. TOTAL REVENUE AND OTHER SOURCES	\$ 251,496	\$ 209,838	\$ -

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			
(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	F91
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			51,500
21. TOTAL EXPENDITURES	\$ 401,358	\$ 401,358	\$ 144,438
Remarks			

Part IX BALANCE SHEET FOR SUMMARY OF ALL OTHER FUNDS					
Proprietary funds		Special Revenue (c)	Capital Projects (b)	Account No. (a)	1. Current assets
Enterprise (d)	Internal service (e)				
		\$ 683,776		1010	(a) Cash and equivalents
		-		1030	(b) Investments
		15,311		1150	(c) Accounts receivable
			-	1260	(d) Due from other governments
		8,121	-	1310	(e) Due from other funds
					(f) Other - Specify --r
2. Fixed assets					
				1610	(a) Land and improvements
				1620	(b) Buildings
				1640	(c) Machinery, vehicles, and equipment
				1650	(d) Construction in progress
				1660	(e) Improvements other than buildings
					(f) Other - Specify --r
		\$ 705,208	\$ -		3. TOTAL ASSETS
	\$ -				Remarks

Part VIII BALANCE SHEET FOR SUMMARY OF ALL OTHER FUNDS (Continued)					
B. LIABILITIES AND FUND EQUITY		Capital projects	Special revenue	Enterprise	Proprietary funds
1. Liabilities		(a)	(b)	(c)	(d)
(a) Warrants and accounts payable	2020	\$ -	\$ 250	\$ -	\$ -
(b) Compensated absences payable	2030				
(c) Contracts payable	2050				
(d) Due to other governments	2070		-		
(e) Due to other funds	2080	62,961	10,281		
(f) Deferred revenue	2220				
(g) Notes and bonds payable					
(h) Other - Specify --L					
(i) TOTAL LIABILITIES		\$ 62,961	\$ 10,511	\$ -	\$ -
2. Fund Equity/Capital					
(a) Reserve for encumbrances	2440				
(b) Reserve for special purposes	2490				
(c) Unreserved fund balance	2530	(62,961)	694,697		
(d) Municipal contributed capital	2610				
(e) Other contributed capital	2620				
(f) Retained earnings	2790				
(g) TOTAL FUND EQUITY		\$ (62,961)	\$ 694,697	\$ -	\$ -
3. TOTAL LIABILITIES AND FUND EQUITY					
		\$ -	\$ 705,208	\$ -	\$ -

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 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	-	-	41,092
				158,908

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 <i>Omit cents</i> (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	1,210,554

Total wages paid	Z00
	742,239

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:

[Signature]
JACQUE MEANEY

Date Signed *8/30/11*

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)

CHELY BEHR

Signature

[Signature]

Email address

chadbeh@idmsou.net

Regular Office Hours

M-TH 8:00 - 5:00 F 8-12

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