

deficit \$(95,954) 2011

FORM F-65(MS-5)

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BRIDGEWATER TOWN
CHR BD OF SELECTMEN
297 MAYHEW TURNPIKE
BRISTOL, NH 03222

STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION



**ANNUAL CITY/TOWN
FINANCIAL REPORT**

State of New Hampshire
Department of Revenue Administration
Municipal Services Division
P.O. Box 487
Concord, NH 03302-0487
Telephone: (603) 271-3397

**PLEASE
RETURN
COMPLETED
FORM TO**

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

1. Revenue from taxes (Including state education)

	Account No.	Amount
	(a)	(b)
a Property taxes (commitment less overlay Plus Section C, line 6, column (c), page 12)	3110	3,135,769
b State and local taxes assessed for school districts \$ 1,693,890.00	4933	
c. Land use change taxes - General Fund	3120	-
d. Land use change taxes - Conservation Fund	3121	-
e. Resident taxes	3180	-
f. Timber taxes	3185	4,652
g. Payments in lieu of taxes	3186	-
h. Other taxes (Explain on separate schedule)	3189	-
i. Interest and penalties on delinquent taxes	3190	21,119
j. Excavation Tax (@\$.02 per cu yd)	3187	798
k. TOTAL (Excluding line 1b)		3,162,338
2. TOTAL revenues for education purposes (This entry should only be used by the few municipalities which have dependent school districts)		
a. Business licenses and permits	3210	-
b. Motor vehicle permit fees	3220	209,102
c. Building permits	3230	660

Part I GENERAL FUND (Continued)			Account No. (a)	Amount (b)
A. REVENUES - Modified Accrual (Continued)				
3. Revenue from licenses, permits and fees (Continued)				
d. Other licenses, permits, and fees			T29	656
e. TOTAL			\$	210,418
4. Revenue from the federal government				
a. Housing and urban renewal (HUD)		3311	\$	-
b. Environmental protection		3312	B89	-
c. Other federal grants and reimbursements - Specify			B89	-
1. FEMA				-
2. (Other List Individually)		3319		-
d. TOTAL			\$	-
5. Revenue from the State of New Hampshire				
a. Shared revenue block grant		3351	C30	-
b. Meals and rooms distribution		3352	C30	46,075
c. Highway block grant		3353	C46	45,730
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			C89	-
1. (Other List Individually)				-
2. (Other List Individually)		3359		-
i. TOTAL			\$	91,805
6. Revenue from other governments				
Intergovernmental revenue - Other				
<i>(Exclude interfund transfers)</i>				
a. Income from departments		3401	A89	3,821
b. Water supply system charges		3402	A81	-
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			\$	3,821

Part 1 GENERAL FUND (Continued)			Account No.	Amount
A. REVENUES - Modified Accrual (Continued)			(a)	(b)
B. Revenue from miscellaneous sources				
a. Special assessments			U01 3500 \$	-
b. Sale of municipal property			U11 3501	-
c. Interest on investments			U20 3502	1,590
d. Rents of property			U40 3503	309
e. Fines and forfeits			U30 3504	25
f. Insurance dividends and reimbursements			U99 3506	-
g. Contributions and donations			U50 3508	-
h. Other miscellaneous sources not otherwise classified			U99 3509	30
I. TOTAL			\$	2,054
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			\$	3,470,436
12. TOTAL FUND EQUITY (Beginning of year)				
(Should equal line B.2f, column b, page 9)			\$	(82,249)
13. TOTAL OF LINES 11 AND 12				
(Should equal line 21, page 8)			\$	3,388,187
Remarks				

Part 1 GENERAL FUND (Continued)

B. EXPENDITURES - Modified Accrual

1. General government

	Account No. (a)	Total expenditure (includes col.c&d)	Equipment and land purchases (c)	Construction (d)
a. Executive	4130	54,911	G29	F29
b. Election and registration	4140	30,598	G89	F89
c. Financial administration	4150	32,641	G23	F23
d. Revaluation of property	4152	60,598	G23	F23
e. Legal expense	4153	13,011	G25	F25
f. Personnel administration	4155	102,331	G29	F29
g. Planning and zoning	4191	4,392	G29	F29
h. General government building	4194	73,898	G31	F31
i. Cemeteries	4195	450	G03	F03
j. Insurance not otherwise allocated	4196	43,396	G89	F89
k. Advertising and regional association	4197	-	G89	F89
l. Other general government	4199	-	G89	F89

m. TOTAL ----->

2. Public safety		416,227	G62	F62
a. Police	4210	58,348	G32	F32
b. Ambulance	4215	84,654	G24	F24
c. Fire	4220	49,006	G66	F66
d. Building inspection	4240	2,400	G89	F89
e. Emergency management	4290	1,698	G89	F89
f. Other public safety (including communications)	4299	-	G89	F89

g. TOTAL ----->

3. Airport/Aviation center		196,106		
a. Administration	4301	-		
b. Airport operations	4302	-		
c. Other	4309	-	G01	F01
d. TOTAL ----->				

Remarks

Part I GENERAL FUND (Continued)					
B. EXPENDITURES - Modified Accrual					
4. Highways and streets					
	Account No. (a)	Total expenditure (includes col. c&d)	Equipment and land purchases (c)	Construction (d)	
a. Administration	4311	E44 224,405	G44	F44	
b. Highways and streets	4312	E44 -	G44	F44	
c. Bridges, railroad crossing	4313	E44 -	G44	F44	
d. Street lighting	4316	E44 -	G44	F44	
e. Toll highways	4315	E45 -	G45	F45	
f. Other highway, streets, and bridges	4319	E44 -	G44	F44	
g. TOTAL		224,405			
5. Sanitation					
a. Administration	4321	E80 -	G80	F80	
b. Solid waste collection	4323	E81 250,052	G81	F81	
c. Solid waste disposal	4324	E81 -	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		250,052			
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 (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	13,500		
d. Other Health	4419	-		
e. TOTAL	E32	13,500	G32	F32
9. TOTAL expenditures for education purposes (This entry should only be used by the few municipalities which have dependent school districts)				
10. Welfare				
a. Administration	4441	-	G79	F79
b. Direct assistance	4442	-		
c. Intergovernmental welfare payments	4444	-		
d. Vendor payments	4445	4,663		
e. Other welfare	4449	-	G79	F79
f. TOTAL		4,663		
11. Culture and recreation				
a. Parks and recreation	4520	13,793	G61	F61
b. Library	4550	-	G52	F52
c. Patriotic purposes	4583	80	G61	F61
d. Other culture and recreation	4589	1,242	G61	F61
e. TOTAL		15,115		
12. Conservation				
a. Administration	4611	-		
b. Purchase of natural resources	4612	-		
c. Other conservation	4619	2,100		
d. TOTAL	E59	2,100	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)

14. Economic development

a. Administration

b. Economic development

c. Other economic development

d. TOTAL ----->

15. Debt service

a. Principal long term bonds and notes

b. Interest on long term bonds and notes

c. Interest on tax and revenue anticipation notes

d. Other debt service charges

e. TOTAL ----->

16. Capital outlay (not reported above)

a. Land and improvements

b. Machinery, vehicles, and equipment

c. Buildings

d. Improvements other than buildings

e. TOTAL ----->

17. Interfund operating transfers out

a. Transfers to special revenue funds

b. Transfers to capital projects funds

c. Transfers to proprietary funds

d. Transfers to capital reserve funds

e. Transfers to expendable trust funds

f. Transfers to non-expendable trust funds

g. TOTAL ----->

Cumulative Expenditure Totals from pages 4-7 ----->

Remarks

	Account No (a)	Total expenditure includes col c & d (b)	Equipment and land purchases (c)	Construction (d)
	4651	-	-	-
	4652	-	-	-
	4659	-	-	-
		E89	G89	F89
	4711	105,000		
	4721	20,408		
	4723	8,481		
	4790	E23		
		133,889		
			G89	F89
	4901	-	G89	
	4902	-	G89	
	4903	84	G89	84
	4909	-	G89	
		84		84
	4912	635		
	4913	-		
	4914	-		
	4915	-		
	4916	-		
	4918	-		
		635		
		1,256,776.00		

PART III GENERAL FUND BALANCE SHEET

			MODIFIED ACCRUAL	
A. ASSETS	Account No. (e)	Beginning of Year (b)	End of year (c)	
1. Current assets				
a. Cash and equivalents	1010	541,374	357,519	
b. Investments	1030	-	-	
c. Taxes receivable (From Section D, page 12)	1080	842,134	266,649	
d. Tax liens receivable (From Section D, page 12)	1110	110,653	144,871	
e. Accounts receivable	1150	11	-	
f. Due from other governments	1260	-	957	
g. Due from other funds	1310	-	-	
h. Other current assets	1400	-	62,500	
i. Tax dedeed property (subject to resale)	1670	-	-	
j. TOTAL ASSETS (Should equal line B3) ----->		1,494,172	832,496	
B. LIABILITIES AND FUND EQUITY				
1. Current liabilities				
a. Warrants and accounts payable	2020	63,040	74,741	
b. Compensated absences payable	2030	-	-	
c. Contracts payable	2050	-	-	
d. Due to other governments	2070	-	28,219	
e. Due to school districts	2075	911,608	825,490	
f. Due to other funds	2080	-	-	
g. Deferred revenue	2220	1,773	-	
h. Notes payable - Current	2230	600,000	-	
i. Bonds payable - Current	2250	-	-	
j. Other payables	2270	-	-	
k. TOTAL LIABILITIES ----->		1,576,421	928,450	
2. Fund equity				
a. Reserve for encumbrances (Please detail on page 10)	2440	-	-	
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	(82,249)	(95,954)	
f. TOTAL FUND EQUITY ----->		(82,249)	(95,954)	
3. TOTAL LIABILITIES AND FUND EQUITY -----> (Should equal line A1)		1,494,172	832,496	

CPA
C. P. P. ✓

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
Safety Building	550,000	G	55,000	382.00%	1905	275,000	-	55,000	220,000
Computers	65,000	G	13,000	479.00%	1905	26,000	-	13,000	13,000
Fire Truck	250,000	G	25,000	449.00%	1905	175,000	-	25,000	150,000
Highway Truck	48,000	G	6,000	407.00%	1905	42,000	-	12,000	30,000
0	-	-	-	0.00%	1900	-	-	-	-
0	-	-	-	0.00%	1900	-	-	-	-
0	-	-	-	0.00%	1900	-	-	-	-
0	-	-	-	0.00%	1900	-	-	-	-
0	-	-	-	0.00%	1900	-	-	-	-
0	-	-	-	0.00%	1900	-	-	-	-
0	-	-	-	0.00%	1900	-	-	-	-
0	-	-	-	0.00%	1900	-	-	-	-
TOTAL----->	913,000					518,000	-	105,000	413,000
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)	876,544
2. ADD: School district assessment for current year	1,693,490
3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)	2,570,034
4. SUBTRACT: Payments made to school district	
5. School district liability at end of year (lines 3 less line 4) (Account number 2075, column c, on page 9)	(1,744,544) >
Amount	
61V	600,000
\$	900,000
2. ADD: New issues during current year	1,500,000 >
3. SUBTRACT: Issues retired during current year	
4. Short-term (TRANS) debt outstanding at end of year (Lines 1 + 2 - 3) (Be sure to include (TRANS) in Account number 2230, column c, page 9)	64V
\$	

B. RECONCILIATION OF TAX ANTICIPATION NOTES

	Current year (a)	Prior years (b)	TOTAL (c)
1. Overlay/Allowance for Abatements (Beginning of year)	39,126	446	39,572
2. SUBTRACT: Abatements made (From tax collector's report)	(37)	(616)	(653)
3. SUBTRACT: Discounts			
4. SUBTRACT: Refunds (Cash abatements)			
5. ESTIMATED ALLOWANCE FOR ABATEMENTS AT END OF YEAR **	2,592	1,408	(4,000)
6. Excess of estimate (Add to revenue on page 1, line 1a)	34,497	1,578	34,919
	41,681	1,238	

*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	269,241	146,279	415,520
2. SUBTRACT: "Overlay" carried forward as Allowance for Abatements (from Worksheet C, line 5)	(2,592)	(1,408)	(4,000)
3. Receivable, end of year *	266,649	144,871	411,520

* (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	T01	T01	T01
1 Revenue from taxes	\$	\$	\$
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	A91	A91	A91
(a) Water supply system charges			
(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	A60	A60	A60
(j) Transit or bus system	A94	A94	A94
(k) Other - specify --2	A89	A89	11,836
(1)	A89	A89	
(2)	A89	A89	
(3)	A89	A89	
7 Revenue from miscellaneous sources	U20	U20	U20
(a) Interest on investments			
(b) Other miscellaneous sources	U99	U99	U99
8 Interfund operating transfers in	U99	U99	635
9 Other financial sources	U99	U99	
10. TOTAL REVENUE AND OTHER SOURCES	\$	\$	12,533

Part VIII SUMMARY OF EXPENDITURES FOR ALL OTHER FUNDS			
EXPENDITURES (BY FUNCTIONS)	F89	E89	Special revenue (b)
1 General government	\$	\$	\$
2 Public Safety	F62	E62	
(a) Police			
(b) Ambulance		E32	19,607
(c) Fire	F24	E24	
3 Airport/Aviation center	F01	E01	
4 Highway and streets	F44	E44	
5 Toll Highways	F45	E45	
6 Sanitation	F81	E81	
7 Water distribution and treatment	F91	E91	
8 Sewerage	F80	E80	
9 Electric	F92	E92	
10 Health	F32	E32	
11 Welfare	F79	E79	
12 Culture and recreation	F61	E61	30
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	F89	E23	
19 Capital outlay - other	F89	E23	
20 Interfund operating transfers out			
21. TOTAL EXPENDITURES	\$	\$	19,637

Remarks

Part IX BALANCE SHEET FOR SUMMARY OF ALL OTHER FUNDS				
Account No.	Capital Projects (b)	Special Revenue (c)	Proprietary funds	
			Enterprise (d)	Internal service (e)
1010	\$	\$	4,750	
	(a) Cash and equivalents			
1030				
	(b) Investments			
1150			4,881	
	(c) Accounts receivable			
1260				
	(d) Due from other governments			
1310				
	(e) Due from other funds			
	(f) Other - Specify --L			
2. Fixed assets				
1610				
	(a) Land and improvements			
1620				
	(b) Buildings			
1840				
	(c) Machinery, vehicles, and equipment			
1650				
	(d) Construction in progress			
1660				
	(e) Improvements other than buildings			
	(f) Other - Specify --L			
3. TOTAL ASSETS				
		\$	\$	9,631
Remarks				

Part VIII: BALANCE SHEET FOR SUMMARY OF ALL OTHER FUNDS (Continued)				
Account No.	Capital projects (b)	Special revenue (c)	Proprietary funds	
			Enterprise (d)	Internal service (e)
(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 --r		-	-	-
(i) TOTAL LIABILITIES >	\$ -	\$ -	\$ -	\$ -
2. Fund Equity/Capital				
(a) Reserve for encumbrances	2440	\$ -	\$ -	\$ -
(b) Reserve for special purposes	2490	-	-	-
(c) Unreserved fund balance	2530	-	-	9,631
(d) Municipal contributed capital	2510			
(e) Other contributed capital	2620			
(f) Retained earnings	2790			
(g) TOTAL FUND EQUITY >	\$ -	\$ -	\$ -	9,631
3. TOTAL LIABILITIES AND FUND EQUITY >				
	\$ -	\$ -	\$ -	9,631

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			105,000
				413,000

C. SALARIES AND WAGES

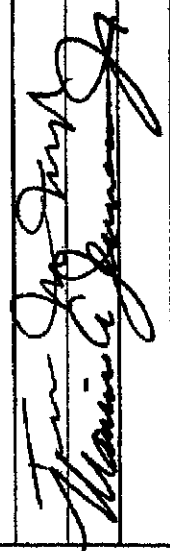


Report here the total salaries and wages paid to all employees of your city before deductions for social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of city employees charged to construction 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 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	362,269

Total wages paid
Z00

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:	
	11/28/2011
	11/28/11
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 this preparer has knowledge.)	
Preparer (Please print or type)	Signature 
Michael J. Campo	Email address
Regular Office Hours	mcampo@pladzik.com
8:00 am to 4:30 pm	

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