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MUNICIPAL SERVICES

WFB # 381,736 2011  
JD 8/15/11

STATE OF NEW HAMPSHIRE  
DEPARTMENT OF REVENUE ADMINISTRATION  
MUNICIPAL SERVICES DIVISION



ANNUAL CITY/TOWN  
FINANCIAL REPORT

PLEASE RETURN COMPLETED FORM TO

30 3 005 030 1061  
ORFORD TOWN  
CHR BD OF SELECTMEN  
P. O. BOX F  
ORFORD, NH 03777

(Please correct any error in name, address, and ZIP Code)

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		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)		T01	3,644,099
b. State and local taxes assessed for school districts		4933	
c. Land use change taxes - General Fund		T01	3,120
d. Land use change taxes - Conservation Fund		T01	
e. Resident taxes		3180	
f. Timber taxes		T01	8,357
g. Payments in lieu of taxes		U99	3,124
h. Other taxes (Explain on separate schedule)		T01	718
i. Interest and penalties on delinquent taxes		T01	36,575
j. Excavation Tax (@\$.02 per cu. yd.)		T99	
k. TOTAL (Excluding line 1b) ----->			3,692,873
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		3210	
a. Business licenses and permits			
b. Motor vehicle permit fees		T01	208,788
c. Building permits		T29	

**Part I GENERAL FUND (Continued)**

A. REVENUES - Modified Accrual (Continued)		Account No.	Amount
3. Revenue from licenses, permits and fees (Cont'd)		(a)	
d. Other licenses, permits, and fees		T29	12,194
<b>e. TOTAL</b>			\$ 220,982
4. Revenue from the federal government		B50	\$
a. Housing and urban renewal (HUD)		3311	\$
b. Environmental protection		B89	3312
c. Other federal grants and reimbursements - Specify		B89	3319
FEMA, Police			13,612
<b>d. TOTAL</b>			\$ 13,612
5. Revenue from the State of New Hampshire		C30	\$
a. Shared revenue block grant		3351	\$
b. Meals and rooms distribution		C30	52,200
c. Highway block grant		C46	57,461
d. Water pollution grants		C89	3354
e. Housing and community development		C50	3355
f. State and federal forest land reimbursement		C89	3356
g. Flood control reimbursement		C89	3357
h. Other state grants and reimbursements - Specify		C89	3359
<b>i. TOTAL</b>			\$ 109,661
6. Revenue from other governments		D89	\$
Intergovernmental revenue - Other		3379	\$
7. Revenue from charges for services (Exclude interfund transfers)		A89	\$ 7,635
a. Income from departments		3401	\$
b. Water supply system charges		A91	3402
c. Sewer user charges		A80	3403
d. Garbage-refuse charges		A81	3404
e. Electric user charges		A92	3405
f. Airport fees		A01	3406
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	3409
<b>7. TOTAL</b>			\$ 7,635



**Part I GENERAL FUND (Continued)**

**B. EXPENDITURES - Modified Accrual**

1. General government		Account No.	Total expenditure (includes col.c&d)	Equipment and land purchases (c)	Construction (d)
		(a)			
a. Executive		E29	76,546	G29	F29
b. Election and registration		E89	21,715	G89	F89
c. Financial administration		E23	43,706	G23	F23
d. Revaluation of property		E23	25,185	G23	F23
e. Legal expense		E25	8,565	G25	F25
f. Personnel administration		E29	-	G29	F29
g. Planning and zoning		E29	8,334	G29	F29
h. General government building		E31	13,436	G31	F31
i. Cemeteries		E03	15,655	G03	F03
j. Insurance not otherwise allocated		E03	19,557	G03	F03
k. Advertising and regional association		E89	1,428	G89	F89
l. Other general government		E89	-	G89	F89
<b>m. TOTAL</b>			\$ 234,127	\$ -	\$ -
<b>2. Public safety</b>					
a. Police		E62	192,330	G62	F62
b. Ambulance		E32	21,220	G32	F32
c. Fire		E24	24,556	G24	F24
d. Building inspection		E66	-	G66	F66
e. Emergency management		E89	15,245	G89	F89
f. Other public safety (including communications)		E89	-	G89	F89
<b>g. TOTAL</b>			\$ 253,351	\$ -	\$ -
<b>3. Airport/Aviation center</b>					
a. Administration			4301		
b. Airport operations			4302		
c. Other			4309		
<b>d. TOTAL</b>			\$ E01	\$ G01	\$ F01

Remarks

Part I GENERAL FUND (Continued)		B. EXPENDITURES - Modified Accrual (Continued)		Account	No.	Total	Equipment and	Construction
				(a)	(b)	(c)	(c)	(d)
				(a)	(b)	(c)	(c)	(d)
				(a)	(b)	(c)	(c)	(d)
4. Highways and streets				E44	E44	262,218	G44	F44
a. Administration				E44	E44	1,511	G44	F44
b. Highways and streets				E44	E44	262,218	G44	F44
c. Bridges				E44	E44	1,511	G44	F44
d. Street lighting				E44	E44	7,442	G44	F44
e. Toll Highways				E45	E45		G45	F45
f. Other highway, streets, and bridges				E44	E44		G44	F44
g. TOTAL						\$ 271,171	\$	\$
5. Sanitation				E80	E80		G80	F80
a. Administration				E81	E81		G81	F81
b. Solid waste collection				E81	E81		G81	F81
c. Solid waste disposal				E81	E81	27,842	G81	F81
d. Solid waste clean-up				E81	E81	5,946	G81	F81
e. Sewage collection and disposal				E80	E80		G80	F80
f. Other sanitation				E80	E80		G80	F80
g. TOTAL						\$ 33,788	\$	\$
6. Water distribution and treatment				E91	E91		G91	F91
a. Administration				E91	E91		G91	F91
b. Water services				E91	E91		G91	F91
c. Water treatment				E91	E91		G91	F91
d. Water conservation				E91	E91		G91	F91
e. Other water				E91	E91		G91	F91
f. TOTAL						\$	\$	\$
7. Electric				E92	E92		G92	F92
a. Administration				E92	E92		G92	F92
b. Generation				E92	E92		G92	F92
c. Purchase costs				E92	E92		G92	F92
d. Equipment maintenance				E92	E92		G92	F92
e. Other electric				E92	E92		G92	F92
f. TOTAL						\$	\$	\$

Part I GENERAL FUND (Continued)		B. EXPENDITURES - Modified Accrual (Continued)	
Account	No. expenditure (a)	Total expenditure (includes col.c&d)	Equipment and land purchases (c)
Construction	(d)		
8. Health			
a. Administration	4411	-	\$
b. Pest Control	4414	2,757	
c. Health agencies and hospitals	4415	6,675	
d. Vital Statistics	4140		
e. Other Health	4419	-	
f. TOTAL ----->	E32	\$ 9,432	G32 \$ -
9. TOTAL expenditures for education purposes (This entry should be used by the few municipalities which have dependent school districts only)			
10. Welfare			
a. Administration	4441	-	\$
b. Direct assistance	4442	2,000	
c. Intergovernmental welfare payments	4444	4,655	
d. Vendor payments	4445	-	
e. Other welfare	4449	-	
f. TOTAL ----->		\$ 6,655	\$ -
11. Culture and recreation			
a. Parks and recreation	4520	17,316	\$
b. Library	4550	17,390	G52 \$
c. Patriotic purposes	4583	550	G61 \$
d. Other culture and recreation	4589	-	F61 \$
e. TOTAL ----->		\$ 35,256	\$ -
12. Conservation			
a. Administration	4611	-	\$
b. Purchase of natural resources	4612	-	
c. Other conservation	4619	1,036	
d. TOTAL ----->	E59	\$ 1,036	G59 \$ -
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 (includes col. c&d)	Equipment and land purchases (c)	Construction (d)	14. Economic development
					a. Administration
		4651		\$ -	b. Economic development
		4652			c. Other economic development
		4659		\$ -	d. TOTAL
		E89	G89	F89	
		\$ -	\$ -	\$ -	
					15. Debt service
		4711		\$ 3,155	a. Principal long term bonds and notes
		4721		189	b. Interest on long term bonds and notes
		4723		75	c. Interest on tax and revenue anticipation notes
		4790		189	d. Other debt service charges
		E23		\$ 3,230	e. TOTAL
		\$ -	\$ -	\$ -	
		4901		\$ 350	16. Capital outlay (not reported above)
		4902		G89	a. Land and improvements
		4903		\$ -	b. Machinery, vehicles, and equipment
		4909		G89	c. Buildings
		4909		\$ 8,558	d. Improvements other than buildings
				\$ -	e. TOTAL
		\$ 90,606	\$ -	\$ -	
					17. Interfund operating transfers out
		4912		15,848	a. Transfers to special revenue funds
		4913		-	b. Transfers to capital projects funds
		4914			c. Transfers to proprietary funds
		4915		130,700	d. Transfers to capital reserve funds
		4916			e. Transfers to expendable trust funds
		4918		-	f. Transfers to non-expendable trust funds
					g. TOTAL
		\$ 146,548	\$ -	\$ -	
					CUMULATIVE TOTALS
		\$ 1,085,200			From Pages 4-7
					Remarks





**Part III GENERAL FUND BALANCE SHEET -** Complete Page 12 Prior to Balance Sheet MODIFIED ACCRUAL  
As of December 31, 2010

A. ASSETS			
1. Current assets			
Account	No.	(a)	(b)
		Beginning of year	End of year
		(c)	
a. Cash and equivalents	1010	2,012,540	1,578,891
b. Investments	1030	2,161	-
c. Taxes receivable (From Section D, page 12)	1080	286,065	297,804
d. Tax liens receivable (From Section D, page 12)	1110	70,315	78,669
e. Accounts receivable	1150	-	-
f. Due from other governments	1260	1,960	-
g. Due from other funds	1310	6,547	607
h. Other current assets	1400	8,229	8,295
i. Tax dedeep property (subject to resale)	1670	-	-
<b>j. TOTAL ASSETS (Should equal line B3) ----- &gt;</b>		<b>\$ 2,387,817</b>	<b>\$ 1,964,266</b>
<b>B. LIABILITIES AND FUND EQUITY</b>			
<b>1. Current liabilities</b>			
a. Warrants and accounts payable	2020	48,514	47,717
b. Compensated absences payable	2030	-	-
c. Contracts payable	2050	-	-
d. Due to other governments	2070	-	-
e. Due to school districts (From Section A, Page 12)	2075	1,815,649	1,451,763
f. Due to other funds	2080	-	7,500
g. Deferred revenue	2220	-	-
h. Notes payable - Current	2230	-	-
i. Bonds payable - Current	2250	-	-
j. Other payables	2270	-	-
<b>k. TOTAL LIABILITIES ----- &gt;</b>		<b>\$ 1,864,163</b>	<b>\$ 1,506,980</b>
<b>2. Fund equity</b>			
a. Reserve for encumbrances (Please detail on page 10)	2440	906	75,550
b. Reserve for continuing appropriations (Detail on p. 10)	2450	-	-
c. Reserve for appropriations voted from surplus	2460	-	-
d. Reserve for special purposes (Please detail on p. 10)	2490	-	-
e. Unreserved fund balance	2530	522,748	381,736
<b>f. TOTAL FUND EQUITY ----- &gt;</b>		<b>\$ 523,654</b>	<b>\$ 457,286</b>
<b>3. TOTAL LIABILITIES AND FUND EQUITY ----- &gt;</b>		<b>\$ 2,387,817</b>	<b>\$ 1,964,266</b>

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RECONCILIATIONS		Part VI	
<b>A. RECONCILIATION OF SCHOOL DISTRICT LIABILITY</b>			
1. School district liability at beginning of year (Account number 2075, column b, on page 9)	\$	1,815,649	Amount
2. Add: School district assessment for current year		2,903,526	✓
3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)		4,719,175	
4. SUBTRACT: Payments made to school district	<	3,267,412	>
5. School district liability at end of year (lines 3 less line 4) (Account number 2075, column c, on page 9)		1,451,763	✓
<b>B. RECONCILIATION OF TAX ANTICIPATION NOTES</b>			
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	
<b>PLEASE REFER TO THE INSTRUCTIONS TO COMPLETE SECTIONS C AND D</b>			
<b>C. ALLOWANCE FOR ABATEMENTS WORKSHEET</b>			
1. Overlay/Allowance for AbateMENTS (Beginning of year) *		5,168	✓
2. SUBTRACT: AbateMENTS made (From tax collector's report)		1,954	
3. SUBTRACT: Discounts		-	
4. SUBTRACT: Refunds (Cash abateMENTS)		-	
5. ESTIMATED ALLOWANCE FOR ABATEMENTS AT END OF YEAR **		-	
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.		3,214	
<b>D. TAXES/LIENS RECEIVABLE WORKSHEET</b>			
1. Uncollected, end of year	(a)	297,804	
2. SUBTRACT: "Overlay" carried forward as Allowance for AbateMENTS (from Worksheet C, line 5)	(b)	78,669	
3. Receivable, end of year *	(c)	376,473	
* (These amounts are entered on page 9, account numbers 1080 and 1110, column c)			
<b>TOTALS</b>			
1080 taxes	(a)	297,804	
1110 liens	(b)	78,669	
TOTALS	(c)	376,473	

*Minor Error*

**Part VII SUMMARY OF REVENUES FOR ALL OTHER FUNDS -**  
As of December 31, 2010

Please specify the period --L

REVENUE AND OTHER FINANCING SOURCES	Capital Projects (a)		Special Revenue (b)		Proprietary funds	
	T01 \$	T29	T01 \$	T29	Enterprise (c) T01 \$	Internal service (d) T29 \$
1. Revenue from taxes	-	-	-	-	-	-
2. Revenue from licenses, permits, and fees	-	-	-	-	-	-
3. Revenue from the federal government	-	-	-	-	-	-
4. Revenue from the State of New Hampshire	-	-	-	-	-	-
5. Revenue from other governments	-	-	7,500	-	-	-
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	86	A60	A60
(i) Parking	A94	A94	A94	A94	A94	A94
(j) Transit or bus system	A89	A89	A89	A89	A89	A89
(k) Other - Specify --L	(1)	A89	A89	A89	A89	A89
(2)	(2)	A89	A89	A89	A89	A89
(3)	(3)	A89	A89	A89	A89	A89
7. Revenue from miscellaneous sources	U20	U20	U20	18,473	U20	U20
(a) Interest on investments	U99	U99	U99	21,736	U99	U99
(b) Other miscellaneous sources	-	-	-	-	-	-
8. Interfund operating transfers in	U99	U99	U99	146,548	U99	U99
9. Other financial sources	-	-	-	-	-	-
10. TOTAL REVENUE AND OTHER SOURCES	\$ -	\$ -	\$ 194,343	\$ -	\$ -	\$ -

**Part VIII SUMMARY OF EXPENDITURES FOR ALL OTHER FUNDS -**  
As of December 31, 2010

Please specify the period --

EXPENDITURES (BY FUNCTIONS)	Capital Projects (a)		Special Revenue (b)		Proprietary funds (c)		Internal service (d)	
	F89	E89	E62	E32	E89	E62	E32	E24
1. General government	\$ -	\$ -	-	-	\$ -	\$ -	-	\$ -
2. Public Safety	F62	E62	-	-	-	-	-	-
(a) Police	-	-	-	-	-	-	-	-
(b) Ambulance	-	-	-	-	-	-	-	-
(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	F92	E92	-	-	-	-	-	-
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	F89	E23	-	-	-	-	-	-
19. Capital outlay - other	F89	F89	-	-	-	-	-	-
20. Interfund operating transfers out	-	-	-	-	-	-	-	-
21. TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			87,458	110,563				

**Part IX BALANCE SHEET FOR SUMMARY OF ALL OTHER FUNDS -** Please specify the period --

As of December 31, 2010

A. ASSETS	Account No.	Capital Projects	Special Revenue	Proprietary funds	
				Enterprise	Internal service
1. Current assets	(a)	(b)	(c)	(d)	(e)
(a) Cash and equivalents	1010	-	471,941		\$
(b) Investments	1030	-	644,167		
(c) Accounts receivable	1150	-	-		
(d) Due from other governments	1260	-	-		
(e) Due from other funds	1310	-	7,500		
(f) Other - Specify -- Prepays		-	-		
<b>2. Fixed assets</b>					
(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 -- -->					
<b>3. TOTAL ASSETS</b>		\$	1,123,608	\$	\$

**Part VIII BALANCE SHEET FOR SUMMARY OF ALL OTHER FUNDS (Continued) -** Please specify the period -  
 As of December 31, 2010

B. LIABILITIES AND FUND EQUITY	Account No.	Capital Projects	Special Revenue	Proprietary funds	
				Enterprise	Internal service
1. Liabilities	(a)	(b)	(c)	(d)	(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	-	607	-	-
(f) Deferred revenue	2220	-	-	-	-
(g) Notes and bonds payable					
(h) Other -- Specify -- Accrued Payroll					
<b>(i) TOTAL LIABILITIES</b>					
<b>2. Fund equity/Capital</b>					
(a) Reserve for encumbrances	2440	-	-	-	-
(b) Reserve for special purposes	2490	-	-	-	-
(c) Unreserved fund balance	2530	-	1,123,001	-	-
(d) Municipal contributed capital	2610				
(e) Other contributed capital	2620				
(f) Retained earnings	2790				
<b>(g) TOTAL FUND EQUITY</b>					
<b>3. TOTAL LIABILITIES AND FUND EQUITY</b>					





<b>Part XI CERTIFICATION</b>	
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	5/25/2011
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)	Roberts, Greene & Drolet, PLLC
Regular Office Hours	M-F 8am - 4pm
Email address	tim@robertsgreenedrolet.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