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FORM F-65(MS-5)
(1-13-2011)

APR 14 2011

NH DEPT OF REVENUE ADM
MUNICIPAL SERVICES

STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION



30 3 004 014 336
RANDOLPH TOWN
CLERK
130 DURAND RD
RANDOLPH, NH 03593

**ANNUAL CITY/TOWN
FINANCIAL REPORT**

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

PLEASE
RETURN
COMPLETED
FORM TO

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

Part I

GENERAL FUND – Revenues and expenditures for the period – *Specify* *z*

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)

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

Account No. (a)	Amount (b)
	T01

3110 \$ 971380.00

b. State and local taxes assessed for school districts \$ 445986

4933

c. Land use change taxes – General Fund

3120 T01 1000.00

d. Land use change taxes – Conservation Fund

3121 T01

e. Resident taxes

3180 T01

f. Timber taxes

3185 T01 3027.71

g. Payments in lieu of taxes

3186 U99 18305.00

h. Other taxes (Explain on separate schedule)

3189 T01

i. Interest and penalties on delinquent taxes

3190 T01 4950.88

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

3187 T99

k. **TOTAL** (Excluding line 1b) →

\$ 998663.59

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 T28

b. Motor vehicle permit fees

3220 T01 57671.00

c. Building permits

3230 T29

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 licensing and permit taxes	3290	T29 527.50
e. TOTAL →		\$ 58198.5
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 <input checked="" type="checkbox"/>	3319	B89
d. TOTAL →		\$ 0
5. Revenue from the State of New Hampshire		
a. Shared revenue block grant	3351	C30 \$
b. Meals and rooms distribution	3352	C30 18554.20
c. Highway block grant	3353	C46 14744.27
d. Water pollution grants	3354	C89
e. Housing and community development	3355	C50
f. State and federal forest land reimbursement	3356	C89 32225.00
g. Flood control reimbursement	3357	C89
h. Other state grants and reimbursements - Specify <input checked="" type="checkbox"/>	3359	C89 Reimbursement- Carlton Brook Bridge Constructi 243047.73
i. TOTAL →		\$ 308571.2
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 \$ 3571.85
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 →		\$ 3571.85

Part I GENERAL FUND (Continued)

A. REVENUES - Modified Accrual (Continued)

8. Revenue from miscellaneous sources	Account No.	Amount
	(a)	(b)
a. Special assessments	3500	U01 \$
b. Sale of municipal property	3501	U11
c. Interest on investments	3502	U20 150.96
d. Rents of property	3503	U40
e. Fines and forfeits	3504	U30
f. Insurance dividends and reimbursements	3506	U99
g. Contributions and donations	3508	U50
h. Other miscellaneous sources not otherwise classified	3509	U99 3015.29
i. TOTAL →		\$ 3166.25
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	291948.00
e. Transfers from trust and fiduciary funds	3916	5069.26
f. Transfers from conservation fund	3917	
g. TOTAL →		\$ 297017.26
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 →		\$ 0
11. TOTAL REVENUES FROM ALL SOURCES →		\$ 1669188.65
12. TOTAL FUND EQUITY (Beginning of year) (Should equal line B.2g, column b, page 9) →		\$ 295770.00
13. TOTAL OF LINES 11 AND 12 (Should equal line 21, page 8) →		\$ 1964958.65

Remarks

Part I GENERAL FUND (Continued)

B. EXPENDITURES - Modified Accrual	Account No. (a)	Total expenditure (Includes col. c and d) (b)	Equipment and land purchases (c)	Construction (d)
1. General government				
a. Executive	4130	E29 \$ 42143.28	G29 \$	F29 \$
b. Election and registration	4140	E89 3263.66	G89	F89
c. Financial administration	4150	E23 2795.28	G23	F23
d. Revaluation of property	4152	E23 1562.50	G23	F23
e. Legal expense	4153	E25 9208.89	G25	F25
f. Personnel administration	4155	E29 9151.83	G29	F29
g. Planning and zoning	4191	E29 442.28	G29	F29
h. General government building	4194	E31 8591.72	G31	F31
i. Cemeteries	4195	E03 3560.00	G03	F03
j. Insurance not otherwise allocated	4196	E89 11250.70	G89	F89
k. Advertising and regional association	4197	E89 1081.25	G89	F89
l. Other general government	4199	E89	G89	F89
m. TOTAL →		\$ 93051.39	\$ 0	\$ 0
2. Public safety				
a. Police	4210	E62 \$ 6466.04	G62 \$	F62 \$
b. Ambulance	4215	E32 6917.20	G32	F32
c. Fire	4220	E24 13641.68	G24	F24
d. Building inspection	4240	E66 445.00	G66	F66
e. Emergency management	4290	E89 83.60	G89	F89
f. Other public safety (including communications)	4299	E89 2680.23	G89	F89
g. TOTAL →		\$ 30233.75	\$ 0	\$ 0
3. Airport/Aviation center				
a. Administration	4301	\$	\$	\$
b. Airport operations	4302			
c. Other	4309			
d. TOTAL →		E01 \$ 0	G01 \$ 0	F01 \$ 0

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	E44 \$ 36446.85	G44 \$	F44 \$
b. Highways and streets	4312	E44 45087.25	G44	F44
c. Bridges, railroad crossing	4313	E44	G44	F44
d. Street lighting	4316	E44 2618.75	G44	F44
e. Toll highways	4316	E45	G45	F45
f. Other highway, streets, and bridges	4319	E44	G44	F44
g. TOTAL →		\$ 84152.85	\$ 0	\$ 0
5. Sanitation				
a. Administration	4321	E80 \$	G80 \$	F80 \$
b. Solid waste collection	4323	E81 13250.00	G81	F81
c. Solid waste disposal	4324	E81 16153.71	G81	F81
d. Solid waste clean-up	4325	E81 4090.30	G81	F81
e. Sewage collection and disposal	4326	E80 500.00	G80	F80
f. Other sanitation	4329	E80	G80	F80
g. TOTAL →		\$ 33994.01	\$ 0	\$ 0
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 \$ 0	G91 \$ 0	F91 \$ 0
7. Electric				
a. Administration	4351	\$	\$	\$
b. Generation	4352			
c. Purchase costs	4353			
d. Equipment maintenance	4354			
e. Other electric	4359			
f. TOTAL →		E92 \$ 0	G92 \$ 0	F92 \$ 0

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)
8. Health				
a. Administration	4411	\$	\$	\$
b. Pest control	4414			
c. Health agencies and hospitals	4415	1000.00		
d. Other health	4419			
e. TOTAL →		E32 \$ 1000	G32 \$ 0	F32 \$ 0
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		E79	G79	F79
a. Administration	4441	\$	\$	\$
b. Direct assistance	4442	J67		
c. Intergovernmental welfare payments	4444	M79		
d. Vendor payments	4445	E75		
e. Other welfare	4449	E79	G79	F79
f. TOTAL →		\$ 0	\$ 0	\$ 0
11. Culture and recreation		E61	G61	F61
a. Parks and recreation	4520	\$ 4867.47	\$	\$
b. Library	4550	E52 13486.71	G52	F52
c. Patriotic purposes	4583	E61 40.89	G61	F61
d. Other culture and recreation	4589	E61 4039.00	G61	F61
e. TOTAL →		\$ 22434.07	\$ 0	\$ 0
12. Conservation				
a. Administration	4611	\$ 220.00	\$	\$
b. Purchase of natural resources	4612			
c. Other conservation	4619			
d. TOTAL →		E59 \$ 220	G59 \$ 0	F59 \$ 0
13. Redevelopment and housing				
a. Administration	4631	\$	\$	\$
b. Redevelopment and housing	4632			
c. TOTAL →		E50 \$ 0	G50 \$ 0	F50 \$ 0

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)
14. Economic development				
a. Administration	4651	\$	\$	\$
b. Economic development	4652			
c. Other economic development	4659			
d. TOTAL →		E89 \$ 0	G89 \$ 0	F89 \$ 0
15. Debt service				
a. Principal long term bonds and notes	4711	\$ 57833.38		
b. Interest on long term bonds and notes	4721	¹⁸⁹ 6516.42		
c. Interest on tax and revenue anticipation notes	4723	¹⁸⁹		
d. Other debt service charges	4790	^{E23}		
e. TOTAL →		\$ 64349.8		
16. Capital outlay (not reported above)				
a. Land and improvements	4901		G89 \$	F89
b. Machinery, vehicles, and equipment	4902		G89 79492.00	
c. Buildings	4903			F89 4995.18
d. Improvements other than buildings	4909			F89 293082.31
e. TOTAL →			\$ 79492	298077.49
17. Interfund operating transfers out				
a. Transfers to special revenue funds	4912	\$		
b. Transfers to capital projects funds	4913			
c. Transfers to proprietary funds	4914			
d. Transfers to capital reserve funds	4915	50000.00		
e. Transfers to expendable trust funds	4916	283456.00		
f. Transfers to nonexpendable trust funds	4918			
g. TOTAL →		\$ 333456		
Cumulative Expenditure Totals from pages 4-7. →		\$ 662891.87	\$ 79492	\$ 298077.49

Remarks

Part III GENERAL FUND BALANCE SHEET

Modified Accrual

A. ASSETS	Account No.	Beginning of year	End of year
	(a)	(b)	(c)
1. Current assets			
a. Cash and equivalents	1010	\$ 393009	\$ 216483
b. Investments	1030		
c. Taxes receivable (From Section D, page 12)	1080	117297	86141
d. Tax liens receivable (From Section D, page 12)	1110	15027	10112
e. Accounts receivable	1150		
f. Due from other governments	1260		
g. Due from other funds	1310		
h. Other current assets	1400		
i. Tax deeded property (subject to resale)	1670		
j. TOTAL ASSETS (Should equal line B3) →		\$ 525333	\$ 312736
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	183400	87586 ✓
f. Due to other funds	2080		
g. Deferred revenue	2220		
h. Notes payable – Current	2230		
i. Bonds payable – Current	2250		
j. Other payables	2270	46163	9450
k. TOTAL LIABILITIES →		\$ 229563	\$ 97036
2. Fund equity (Please detail on page 10)			
a. Assigned (formerly reserve for encumbrances)	2440	\$	\$
b. Committed (formerly reserve for continuing appopriations)	2450		
c. Restricted (formerly reserve for appropriations voted for CRF/ETF)	2460		
d. Committed (formerly reserve for appropriations voted)	2460		
e. Assigned (formerly reserve for special purposes)	2490		
f. Unassigned (formerly unreserved fund balance)	2530	295770	215700
g. TOTAL FUND EQUITY →		\$ 295770	\$ 215700
3. TOTAL LIABILITIES AND FUND EQUITY (Should equal line A1) →		\$ 525333	\$ 312736

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2/15/14

Part VI RECONCILIATIONS

A. RECONCILIATION OF SCHOOL DISTRICT LIABILITY

1. School district liability at beginning of year
(Account number 2075, column b, on page 9)

\$ 183400

Amount

prop. bond

2. ADD: School district assessment for current year

445986

✓

3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)

629386

4. SUBTRACT: Payments made to school district

< 541800 >

5. School district liability at end of year (line 3 less line 4)
(Account number 2075, column c, on page 9)

87586

10/23

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

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)*

1198	1227	2425
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2. SUBTRACT: Abatements made (From tax collector's report)

< >	< >	< >
-----	-----	-----

3. SUBTRACT: Discounts

< >	< >	< >
-----	-----	-----

4. SUBTRACT: Refunds (Cash abatements)

3054	73	3127
------	----	------

5. ESTIMATED ALLOWANCE FOR ABATEMENTS AT END OF YEAR**

<1000 >	< >	<1000 >
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6. Excess of estimate (Add to revenue on page 1, line 1a)

-2856	1154	-1702
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*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

\$87141	\$10112	\$97253
---------	---------	---------

2. SUBTRACT: "Overlay" carried forward as Allowance for Abatements (from Worksheet C, line 5)

<1000 >	< >	<1000 >
---------	-----	---------

3. Receivable, end of year *

86141	10112	96253
-------	-------	-------

* (These amounts are entered on page 9, account numbers 1080 and 1110, column c)

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			E89 \$		E89 \$	
2. Public safety			E62		E62	
(a) Police						
(b) Ambulance			E32		E32	
(c) Fire			E24		E24	
3. Airport/Aviation center			E01		E01	
4. Highways and streets			E44		E44	
5. Toll highways			E45		E45	
6. Sanitation			E81		E81	
7. Water distribution and treatment			E91		E91	
8. Sewerage			E80		E80	
9. Electric			E92		E92	
10. Health			E32		E32	
11. Welfare			E79		E79	
12. Culture and recreation			E61		E61	
13. Parking			E60		E60	
14. Transit or bus system			E94		E94	
15. Conservation			E59		E59	
16. Redevelopment and housing			E50		E50	
17. Economic development			E89		E89	
18. Debt service			E23		E23	
19. Capital outlay - other			F89		F89	
20. Interfund operating transfers out						
21. TOTAL EXPENDITURES	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

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	\$	\$	\$	\$ 9197
(b) Investments	1030				
(c) Accounts receivable	1150				
(d) Due from other governments	1260				
(e) Due from other funds	1310				
(f) Other - Specify \checkmark					
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 \checkmark					
3. TOTAL ASSETS \longrightarrow		\$ 0	\$ 0	\$ 9197	\$ 9197

Remarks

Part IX 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				
(f) Deferred revenue	2220				
(g) Notes and bonds payable					
(h) Other - Specify \bar{x}					
(i) TOTAL LIABILITIES →		\$ 0	\$ 0	\$ 0	\$ 0
2. Fund equity/Capital					
(a) Assigned (formerly reserve for encumbrances)	2440	\$	\$		
(b) Assigned (formerly reserve for special purposes)	2490				
(c) Unassigned (formerly unreserved fund balance-deficit)	2530				
(d) Municipal contributed capital	2610				9197
(e) Other contributed capital	2620				
(f) Retained earnings	2790				
(g) TOTAL FUND EQUITY →		0	0	0	9197
3. TOTAL LIABILITIES AND FUND EQUITY →		\$ 0	\$ 0	\$ 0	\$ 9197

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 <u>other local governments</u> for:		
Schools		M12 541800
Sewers		M80
All other – County	4931	M89 262895
All other – Towns	4199	M89
Payments made to <u>State</u> for:		
Highways	4319	L44
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	19U 133333	29U 0	39U 57833	49U 75500
Interest on water debt	191			

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
200 85769

D. CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR

Report separately for each of the two 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 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 225680

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
2/11/11

Signatures of a majority of the governing body:

[Handwritten signatures]

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)

ROONEY HAYES

Signature

[Handwritten signature: Rooney Hayes]

Regular office hours

M-F 8:30-12:30

Email address

selectmen@randolph.nh.gov

GENERAL INSTRUCTIONS

When completed, one copy should be returned 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