

PDF

10/10/12 UFB-576,183

SG  
10/9/12

# FINANCIAL REPORT OF THE TOWN OR CITY BUDGET

Enter TOWN/CITY Name Here >

Enter Calendar Reporting Year Here >   
(January 1 to December 31)

Enter Optional Reporting Year Here >   
(July 1 to June 30)

DOES THE TOWN/CITY ACCOUNT FOR SOME EXPENDITURES AS PROPRIETARY FUNDS OR CAPITAL PROJECT FUNDS?

Enter Yes or No in box above & see instructions.

Enter town or city name in cell C5 and calendar reporting year for this report in C7 (optional reporting year in cell C9). In cell C12 enter yes if the municipality accounts for some expenditures as proprietary or capital project funds.

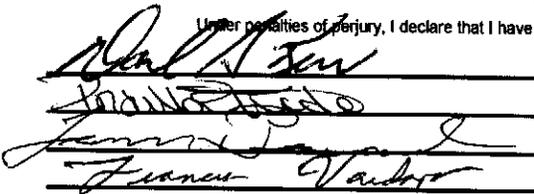
State of New Hampshire Department of Revenue Administration  
Municipal Services Division  
P.O. Box 487  
Concord, NH 03302-0487  
Telephone: (603) 230-5090

Return Completed Report By April 1 For Calendar Fiscal Year and By September 1 for Optional Fiscal Year

### GOVERNING BODY (SELECTMEN)

Date Signed:

Under penalties of perjury, I declare that I have examined the information contained in this report and to the best of my belief it is true, correct and complete.



\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

### PREPARER

Under penalties of perjury, I declare that I have examined the information contained in this report 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) The Mercier Group, pc	Signature  Paul J Mercier, Jr., cpa
Regular Office Hours M-F, 8am-5pm	Email address pmercier01@comcast.net

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**RECEIVED**  
OCT 05 2012  
NH DEPT OF REV ADMIN  
MUNICIPAL SERVICES

**MUNICIPAL SERVICES DIVISION**  
P.O. BOX 487, CONCORD, NH 03302-0487  
(603)230-5090

1	2	3	4	5
Acct. #	EXPENDITURE	Voted Appropriations Final MS-2	Other Authorizations* Explain Below	Actual Expenditures
<b>GENERAL GOVERNMENT TOTAL =</b> <i>show detail below</i>				
4130-4139	Executive	220,657		192,753
4140-4149	Election, Reg. & Vital Statistics	71,727		68,872
4150-4151	Financial Administration	122,730		115,480
4152	Property Assessment	35,640		35,640
4153	Legal Expense	30,001		12,440
4155-4159	Personnel Administration	9,391		8,925
4191-4193	Planning & Zoning	35,654		34,644
4194	General Government Buildings	99,408		41,574
4195	Cemeteries	5,000		1,396
4196	Insurance	56,350		51,844
4197	Advertising & Regional Assoc.			
4199	Other General Government			
<b>PUBLIC SAFETY TOTAL =</b> <i>show detail below</i>				
4210-4214	Police	582,404		486,801
4215-4219	Ambulance			
4220-4229	Fire	815,219		776,476
4240-4249	Building Inspection	29,876		17,677
4290-4298	Emergency Management	7,000		11,174
4299	Other (Incl. Communications)			
<b>AIRPORT/AVIATION CENTER TOTAL =</b> <i>show detail below</i>				
4301-4309	Airport Operations			
<b>HIGHWAYS &amp; STREETS TOTAL =</b> <i>show detail below</i>				
4311	Administration	143,661		140,172
4312	Highways & Streets	593,949		572,285
4313	Bridges	3,000		3,196
4316	Street Lighting	5,550		6,259
4319	Other	148,500		154,184
<b>SANITATION TOTAL =</b> <i>show detail below</i>				
4321	Administration			
4323	Solid Waste Collection			
4324	Solid Waste Disposal	165,730		165,730
4325	Solid Waste Facility Clean-up			
4326-4329	Sewage Coll. & Disposal & Other	250		250

Acct. #	Explanation for "Other Authorizations" (Column 4) (Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust, transfers)

1	2	3	4	5
Acct. #	EXPENDITURE	Voted Appropriations Final MS-2	Other Authorizations* Explain Below	Actual Expenditures
<b>WATER DISTRIBUTION &amp; TREATMENT =</b> <i>show detail below</i>				
4331	Administration			
4332	Water Services			
4335-4339	Water Treatment, Conserv. & Other			
<b>ELECTRIC =</b> <i>show detail below</i>				
4351-4352	Admin. and Generation			
4353	Purchase Costs			
4354	Electric Equipment Maintenance			
4359	Other Electric Costs			
<b>HEALTH =</b> <i>show detail below</i>				
4411	Administration	1,163		1,094
4414	Pest Control	5,230		3,798
4415-4419	Health Agencies & Hosp. & Other			
<b>WELFARE =</b> <i>show detail below</i>				
4441-4442	Administration & Direct Assist.	34,043		33,750
4444	Intergovernmental Welfare Pymts	4,472		4,472
4445-4449	Vendor Payments & Other			
<b>CULTURE &amp; RECREATION =</b> <i>show detail below</i>				
4520-4529	Parks & Recreation	21,073		22,096
4550-4559	Library	116,419		112,393
4583	Patriotic Purposes	3,500		3,500
4589	Other Culture & Recreation	5,001		4,625
<b>CONSERVATION =</b> <i>show detail below</i>				
4611-4612	Admin. & Purch. of Nat. Resources			
4619	Other Conservation			40
4631-4632	Redevelopment and Housing			
4651-4659	Economic Development			
<b>DEBT SERVICE =</b> <i>show detail below</i>				
4711	Princ.- Long Term Bonds & Notes			123,006
4721	Interest-Long Term Bonds & Notes			2,354
4723	Int. on Tax Anticipation Notes	15,000		8,904
4790-4799	Other Debt Service	100		16

Acct. #	Explanation for "Other Authorizations" (Column 4) (Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust, transfers)

1	2	3	4	5
Acct. #	EXPENDITURE	Voted Appropriations Final MS-2	Other Authorizations* Explain Below	Actual Expenditures
<b>CAPITAL OUTLAY</b>				
<i>Show Detail Below</i>				
4901	Land			
4902	Machinery, Vehicles & Equipment	275,594	352,893	483,205
4903	Buildings	175,000		170,865
4909	Improvements Other Than Bldgs.	120,000		128,076
<b>Transfer to Other Funds</b>				
4912	To Special Revenue Fund			
4913	To Capital Projects Fund			
4914	To Enterprise Fund			
	- Sewer			
	- Water			
	- Electric			
	- Airport			
4915	To Capital Reserve Fund	35,000		35,000
4916	To Expend. Trust Fund - not #4917	108,000		108,000
4917	To Health Maint. Trust Funds			
4918	To Nonexpendable Trust Funds			
4919	To Fiduciary Funds			
<b>Transfer from Other Funds</b>				
4931	Taxes Assessed for County		655,896	655,896
4932	Taxes Assessed for Village Dist.			0
4933	Taxes Assessed for Local Educ.		6,635,066	6,635,066
4934	Taxes Assessed for State Educ.		1,194,118	1,194,118
4939	Payments to Other Governments			0
Less Proprietary Funds, Special Revenue Funds, or Capital Project Funds				9,916
		<b>4,101,292</b>	<b>8,837,973</b>	<b>12,618,130</b>

Acct. #	Explanation for "Other Authorizations" (Column 4) (Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust, transfers)	
4902	Art 5 - Long-term lease authorized - dump truck	180468
4902	Art 8 - Long-term lease authorized - ambulance	172425

**NOTE:** NH law requires all municipalities to gross appropriate. Full disclosure of those appropriations and offsetting revenues are required on this report. Those amounts accounted for in proprietary or other funds are subtracted from this report for purposes of general fund balance sheet disclosure. See Page 10 for revolving funds and the municipality's audited financials for more information on proprietary funds, special revenue funds, or capital project funds.

1	2	3	4
Acct. #	SOURCE OF REVENUE	Estimated Revenues Used to Set Tax Rate	Actual Revenues
	<b>TAXES</b>		
3110	Property Taxes (commitment less overlay)		<b>10,486,806</b>
3120	Land Use Change Taxes - General Fund	3,285	6,785
3121	Land Use Change Taxes - Conservation Fund		
3180	Resident Taxes		
3185	Timber Taxes	14,710	17,371
3188	Payment in Lieu of Taxes		
3187	Excavation Tax (\$.02 cents per cu yd)	1,839	2,243
3189	Other Taxes		
3190	Interest & Penalties on Delinquent Taxes	120,000	124,161
	Inventory Penalties		
	<b>LICENSES, PERMITS &amp; FEES</b>		
3210	Business Licenses & Permits	1,000	930
3220	Motor Vehicle Permit Fees	605,000	638,459
3230	Building Permits	20,100	24,410
3290	Other Licenses, Permits & Fees	34,926	28,530
3311-3319	From Federal Government		7,528
	<b>FROM STATE</b>		
3351	Shared Revenues		
3352	Meals & Rooms Tax Distribution	205,183	205,183
3353	Highway Block Grant	181,815	181,815
3354	Water Pollution Grant		
3355	Housing & Community Development		
3356	State & Federal Forest Land Reimbursement		
3357	Flood Control Reimbursement		
3359	Other (Including Railroad Tax)	5,406	500
3379	From Other Governments	167,869	111,933
	<b>CHARGES FOR SERVICES</b>		
3401-3406	Income from Departments	111,387	132,124
3409	Other Charges		
	<b>MISCELLANEOUS REVENUES</b>		
3501	Sale of Municipal Property	9,677	9,677
3502	Interest on Investments	1,300	1,372
3503-3509	Other	53,000	64,449
	<b>INTERFUND OPERATING TRANSFERS IN</b>		
3912	From Special Revenue Funds		
3913	From Capital Projects Funds		
3914	From Enterprise Funds		
	Sewer - (Offset)		
	Water - (Offset)		
	Electric - (Offset)		
	Airport - (Offset)		
3915	From Capital Reserve Funds	401,073	361,978
3916	From Trust & Fiduciary Funds	555	
3917	Transfers from Conservation Fund		
	<b>OTHER FINANCING SOURCES</b>		
3934	Proceeds from Long Term Bonds & Notes		352,893
	Less Proprietary Funds, Special Revenue Funds, or Capital Project Funds		
		1,938,125	12,759,147

NOTE: NH law requires all municipalities to gross appropriate. Full disclosure of those appropriations and offsetting revenues are required on this report. Those revenues accounted for in proprietary or other funds are subtracted from this report for purposes of general fund balance sheet disclosure. See the municipality's audited financials for more information on proprietary funds, special revenue funds, or capital project funds. Also see supplemental schedule on page 10.

General Fund Balance Sheet for Town/City of

Town of Barnstead, N

2011

or Optional Reporting Year = n/a

<b>A. ASSETS</b>	<b>Acct. #</b>	<b>Beginning of Year</b>	<b>End of year</b>
<b>Current assets</b>	<b>(a)</b>	<b>(b)</b>	<b>(c)</b>
a. Cash and equivalents	1010	2,443,502	2,789,087
b. Investments	1030	487,372	238,611
c. Restricted Assets			
d. Taxes receivable	1080	837,157	912,006
e. Tax liens receivable	1110	395,507	477,263
f. Accounts receivable	1150	3,591	
g. Due from other governments	1260		98,802
h. Due from other funds	1310		
i. Other current assets	1400		
j. Tax deeded property (subject to resale)	1670		
		4,167,129	4,515,769
<b>LIABILITIES</b>			
a. Warrants and accounts payable	2020	1,137	5,519
b. Compensated absences payable	2030		
c. Contracts payable	2050		
d. Due to other governments	2070		
e. Due to school districts	2075	2,944,808	3,056,713
f. Due to other funds	2080	4,977	
g. Deferred revenue	2220	490,000	576,054
h. Notes payable - Current	2230		
i. Bonds payable - Current	2250		
j. Other payables	2270	88,041	98,300
		3,528,963	3,736,586
<b>FUND BALANCES</b>			
a. Nonspendable Fund Balance	2440		
b. Restricted Fund Balance	2450		
c. Committed Fund Balance	2460	218,036	203,000
d. Assigned Fund Balance	2490		
e. Unassigned Fund Balance	2530	420,130	576,183
		638,166	779,183
		4,167,129	4,515,769

**NOTE:** NH law requires all municipalities to gross appropriate, but this balance sheet only reflects the general fund. See the municipality's audited financials for more information on proprietary funds, special revenue, or capital project funds.

MS-6	RECONCILIATION (to assist in balance sheet preparation)			
<b>A. GENERAL FUND BALANCE SHEET RECONCILIATION</b>				
	Total Revenues From Page 5	12,759,147		
	Less Expenditures From Page 4	12,618,130		
	Increase (decrease)	141017		
	Ending Fund Equity From Balance Sheet	779,183		These cells should be equal
	Less Beginning Fund Equity From Balance Sheet	638,166		
	Increase (decrease)	141017		
<b>B. RECONCILIATION OF SCHOOL DISTRICT LIABILITY ACCT. #2075</b>				
			Amount	
	1. School district liability at beg. of year (From balance sheet Acct # 2075, column b)		2,944,808	✓
	2. ADD: School district assessment for current year		7,829,184	✓
	3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)		10,773,992	
	4. SUBTRACT: Payments made to school district		< 7,717,279 >	
	(To balance sheet Acct # 2075, column c)	TD B/D	3,056,713	
<b>C. RECONCILIATION OF TAX ANTICIPATION NOTES</b>				
			Amount	
	1. Short-term (TANS) debt at beginning of year	\$	-	
	2. ADD: New issues during current year		900,000	
	3. SUBTRACT: Issues retired during current year	<	900,000 >	
	4. Short-term (TANS) debt outstanding at end of year (Lines 1 + 2 - 3) (To balance sheet in Acct # 2230, column c)		-	
<b>**SAMPLE FIGURES USED FOR ILLUSTRATION. USE THE MUNICIPALITY'S ACTUAL FIGURES**</b>				

**MS-5 OPTIONAL RECONCILIATION (to assist in balance sheet preparation)**

<b>A. USE OF OVERLAY &amp; ALLOWANCE FOR UNCOLLECTIBLES/ABATEMENTS</b>	<b>Year of this report</b>	<b>Fx. Rate/Less</b>	<b>TOTAL</b>
	(a)	(b)	(c)
1. Overlay/Allowance for Uncollectibles/Abatements (Beginning of year) *			-
2. SUBTRACT: Abatements made (From pgs. 2-3 of tax collector's report)			-
3. SUBTRACT: Discounts (From pg. 2 of tax collector's report)			-
4. SUBTRACT: Refunds (Cash abatements - from treasurer or bookkeeper)			-
5. ESTIMATED ALLOWANCE FOR ABATEMENTS AT END OF YEAR ** (These amounts should be carried down to Section B, line 2)			-
6. Excess of estimate (Add to revenue on page 5)	-	-	-
<p>*Use overlay amount from tax rate for column (a) and use last year's balance of line 5, Allowance for abatements for column b (see your form from last year) .</p> <p>**The amount in column c will go into line 1(b) for next year's worksheet.</p>			
<b>B. TAXES/LIENS RECEIVABLE WORKSHEET</b>	<b>Acct. #1080</b>	<b>Acct. #1110</b>	<b>TOTALS</b>
(From pgs 2-3 of tax collector's report)	<b>Trans</b>	<b>Liens</b>	
	(a)	(b)	(c)
1. Uncollected, end of year	917,006	482,263	1,399,269
2. SUBTRACT: "Overlay" carried forward as Allowance for Abatements (from Section A above, line 5)	5,000	5,000	-
3. Receivable, end of year (To Balance Sheet Acct. #1080 and 1110, column c)	912,006	477,263	1,399,269

close to MS-61

**\*\*SAMPLE FIGURES USED FOR ILLUSTRATION. USE THE MUNICIPALITY'S ACTUAL FIGURES\*\***

Reporting Year = 2011 Op FY Reporting Year = n/a

**AMORTIZATION OF LONG TERM DEBT (Including property and Capital project funds)**

Description (a)	Original obligation (b)	Purpose (c)	Annual installment (d)	Interest rate (e)	Date of final payment (f)	Bonds o/s at beginning of year (g)	Bonds issued this year (h)	Bonds retired this year (i)	Bonds o/s at end of year (j)
	\$		\$			\$	\$	\$	\$
<b>TOTAL</b>	\$		\$			\$	\$	\$	\$

Remarks

