

PDF 9/28/12

UFB = 1,050,819

SG

9/25/12

FINANCIAL REPORT OF THE TOWN OR CITY BUDGET

Enter TOWN/CITY Name Here > **Town of Bristol, New Hampshire**

Enter Calendar Reporting Year Here > **2011**
(January 1 to December 31)

Enter Optional Reporting Year Here > **n/a**
(July 1 to June 30)

DOES THE TOWN/CITY ACCOUNT FOR SOME EXPENDITURES AS PROPRIETARY FUNDS OR CAPITAL PROJECT FUNDS? **YES**
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 Form By April 1 For Calendar Fiscal Year and By September 1 for Optional Fiscal Year

GOVERNING BODY (SELECTMEN)

Date Signed: **September 17, 2012**

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.

Joseph J. ...

...

PREPARER

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)
Melanson Heath & Company

Signature **Fran R. Biron**

Regular Office Hours

Email address
fbiron@melansonheath.com

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SEP 20 2012
NH DEP 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
4130-4139	Executive	194,066		172,112
4140-4149	Election, Reg. & Vital Statistics	75,261		75,598
4150-4151	Financial Administration	159,865		155,008
4152	Property Assessment	127,176		118,183
4153	Legal Expense	17,500		17,919
4155-4159	Personnel Administration	63,390		54,735
4191-4193	Planning & Zoning	25,183		16,329
4194	General Government Buildings	95,525		84,522
4195	Cemeteries	7,000		6,760
4196	Insurance	46,200		43,761
4197	Advertising & Regional Assoc.	5,318		5,318
4199	Other General Government	15,000		7,970
4210-4214	Police	926,815		873,669
4215-4219	Ambulance	-		-
4220-4229	Fire	877,703		856,064
4240-4249	Building Inspection	-		-
4290-4298	Emergency Management	1,500		1,031
4299	Other (Incl. Communications)	10,000		8,128
4301-4309	Airport Operations	-		-
4311	Administration	515,952		496,779
4312	Highways & Streets	258,588		229,611
4313	Bridges	-		-
4316	Street Lighting	43,500		-
4319	Other	-		58,950
4321	Administration	-		-
4323	Solid Waste Collection	-		-
4324	Solid Waste Disposal	246,896		248,555
4325	Solid Waste Facility Clean-up	-		-
4326-4329	Sewage Coll. & Disposal & Other	339,462		409,607

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
4331	Administration	371,321		305,910
4332	Water Services	-		-
4335-4339	Water Treatment, Conserv. & Other	-		-
4351-4352	Admin. and Generation	-		-
4353	Purchase Costs	-		-
4354	Electric Equipment Maintenance	-		-
4359	Other Electric Costs	-		-
4411	Administration	31,020		4,686
4414	Pest Control	500		720
4415-4419	Health Agencies & Hosp. & Other	33,600		33,600
4441-4442	Administration & Direct Assist.	14,321		14,093
4444	Intergovernmental Welfare Pymts	-		-
4445-4449	Vendor Payments & Other	47,100		68,035
4520-4529	Parks & Recreation	158,611		108,868
4550-4559	Library	142,937		164,267
4583	Patriotic Purposes	11,200		6,095
4589	Other Culture & Recreation	-		-
4611-4612	Admin. & Purch. of Nat. Resources	3,508		1,203
4619	Other Conservation	-		-
4631-4632	Redevelopment and Housing	-		-
4651-4659	Economic Development	14,300		14,300
4711	Princ.- Long Term Bonds & Notes	139,763		139,762
4721	Interest-Long Term Bonds & Notes	51,349		51,291
4723	Int. on Tax Anticipation Notes	5,000		2,706
4790-4799	Other Debt Service	-		-

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
4901	Land	65,000		77,859
4902	Machinery, Vehicles & Equipment	96,350		108,096
4903	Buildings	-		-
4909	Improvements Other Than Bldgs.	20,000		112,049
4912	To Special Revenue Fund	-		
4913	To Capital Projects Fund	-		
4914	To Enterprise Fund			
	- Sewer	-		
	- Water	-		
	- Electric	-		
	- Airport	-		
4915	To Capital Reserve Fund	-		
4916	To Expend. Trust Fund - not #4917	-		
4917	To Health Maint. Trust Funds	-		
4918	To Nonexpendable Trust Funds	-		
4919	To Fiduciary Funds	-		
4931	Taxes Assessed for County	726,542		726,542 ✓
4932	Taxes Assessed for Village Dist.	-		- ✓
4933	Taxes Assessed for Local Educ.	4,395,013		4,395,013 ✓
4934	Taxes Assessed for State Educ.	1,072,378		1,072,378 ✓
4939	Payments to Other Governments	-		-
Less Proprietary Funds or Capital Project Funds		(710,783)		(715,517)
		10,740,930	-	10,632,565

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

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 the municipality's audited financials for more information on proprietary funds or capital project funds.

1	2	3	4
Acct. #	SOURCE OF REVENUE	Estimated Revenues Used to Set Tax Rate	Actual Revenues
3110	Property Taxes (commitment less overlay)	9,210,545	9,229,885
3120	Land Use Change Taxes - General Fund	-	-
3121	Land Use Change Taxes - Conservation Fund	-	-
3180	Resident Taxes	-	-
3185	Timber Taxes	-	-
3186	Payment in Lieu of Taxes	14,107	13,640
3187	Excavation Tax (\$.02 cents per cu yd)	-	-
3189	Other Taxes	-	-
3190	Interest & Penalties on Delinquent Taxes	82,500	90,040
	Inventory Penalties	-	-
3210	Business Licenses & Permits	58,800	59,339
3220	Motor Vehicle Permit Fees	420,000	432,426
3230	Building Permits	5,280	6,024
3290	Other Licenses, Permits & Fees	66,000	71,919
3311-3319	From Federal Government	-	-
3351	Shared Revenues	-	136,431
3352	Meals & Rooms Tax Distribution	136,431	-
3353	Highway Block Grant	96,846	96,846
3354	Water Pollution Grant	11,276	-
3355	Housing & Community Development	-	-
3356	State & Federal Forest Land Reimbursement	79	79
3357	Flood Control Reimbursement	3,422	-
3359	Other (Including Railroad Tax)	-	107,652
3379	From Other Governments	-	-
3401-3406	Income from Departments	450,000	514,711
3409	Other Charges	-	-
3501	Sale of Municipal Property	10,000	9,669
3502	Interest on Investments	2,100	2,296
3503-3509	Other	12,600	12,688
3912	From Special Revenue Funds	-	-
3913	From Capital Projects Funds	-	-
3914	From Enterprise Funds	-	-
	Sewer - (Offset)	335,531	358,205
	Water - (Offset)	371,196	315,228
	Electric - (Offset)	-	-
	Airport - (Offset)	-	-
3915	From Capital Reserve Funds	-	-
3916	From Trust & Fiduciary Funds	-	-
3917	Transfers from Conservation Fund	-	-
3934	Proceeds from Long Term Bonds & Notes	-	-
Less Proprietary Funds or Capital Project Funds		(706,727)	(673,433)
		10,579,986	10,783,645

General Fund Balance Sheet for Town/City of

Town of Bristol, New
or Optional Reporting Year = n/a

2011

A. ASSETS	Account #	Beginning of Year	End of year
Current Assets	(a)	(b)	(c)
a. Cash and equivalents	1010	2,589,498	1,536,677
b. Investments	1030	-	-
c. Restricted Assets		202,763	187,391
d. Taxes receivable (See Section D, page 7)	1080	539,902	1,626,431
e. Tax liens receivable (See Section D, page 7)	1110	235,987	258,298
f. Accounts receivable	1150	55,158	79,726
g. Due from other governments	1260	500	93,549
h. Due from other funds	1310	182,490	425,306
i. Other current assets	1400	-	-
j. Tax deeded property (subject to resale)	1670	-	19,419
		3,806,298	4,226,797
LIABILITIES			
a. Warrants and accounts payable	2020	80	80
b. Compensated absences payable	2030	-	-
c. Contracts payable	2050	-	-
d. Due to other governments	2070	336	410
e. Due to school districts	2075	2,543,116	2,675,391
f. Due to other funds	2080	71,995	262,188
g. Deferred revenue	2220	1,067	-
h. Notes payable - Current	2230	-	-
i. Bonds payable - Current	2250	-	-
j. Other payables	2270	60,435	23,751
		2,677,029	2,961,820
FUND BALANCES			
a. Nonspendable Fund Balance	2440	-	-
b. Restricted Fund Balance	2450	-	-
c. Committed Fund Balance	2460	202,763	187,391
d. Assigned Fund Balance	2490	85,877	26,767
e. Unassigned Fund Balance	2530	840,629	1,050,819
		1,129,269	1,264,977
		3,806,298	4,226,797

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 or capital project funds.

MS-5	RECONCILIATION (to assist in balance sheet preparation)			
A. GENERAL FUND BALANCE SHEET RECONCILIATION				
	Total Revenues From Page 5	10,783,645		Patrick Mohan: Represents the change in Capital Reserves
	Less Expenditures From Page 4	10,632,565		
	Increase (decrease)	151,080		
	Ending Fund Equity From Balance Sheet	1,264,977		These cells should be equal
	Less Beginning Fund Equity From Balance Sheet	1,129,269		
	Increase (decrease)	135,708	15,372	
B. RECONCILIATION OF SCHOOL DISTRICT LIABILITY ACCT. #2075				
			Amount	
	1. School district liability at beg. of year (From balance sheet Acct # 2075, column b)		2,543,116	
	2. ADD: School district assessment for current year		5,467,391	
	3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)		8,010,507	
	4. SUBTRACT: Payments made to school district		< 5,335,119 >	
	(To balance sheet Acct # 2075, column c)	To B/S	2,675,388	
C. RECONCILIATION OF TAX ANTICIPATION NOTES				
			Amount	
	1. Short-term (TANS) debt at beginning of year	\$	-	
	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) (To balance sheet in Acct # 2230, column c)		-	
SAMPLE FIGURES USED FOR ILLUSTRATION. USE THE MUNICIPALITY'S ACTUAL FIGURES				

