

PDF 9/20/12

bl with 899,581 JP 9/18/12

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.

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:

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.

[Handwritten signature]

[Handwritten signature]

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) Vachon Clukay & Company PC	Signature <i>Vachon Clukay & Company PC</i>
Regular Office Hours 8:00 am - 5:00 pm Monday - Friday	Email address vachonclukay@vachonclukay.com

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AUG 30 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
WATER DISTRIBUTION & TREATMENT show detail below				
4331	Administration			
4332	Water Services			
4335-4339	Water Treatment, Conserv. & Other			
ELECTRIC show detail below				
4351-4352	Admin. and Generation			
4353	Purchase Costs			
4354	Electric Equipment Maintenance			
4359	Other Electric Costs			
HEALTH show detail below				
4411	Administration	1,600		1,470
4414	Pest Control	20,110		20,150
4415-4419	Health Agencies & Hosp. & Other	28,827		25,327
WELFARE show detail below				
4441-4442	Administration & Direct Assist.	22,250		27,312
4444	Intergovernmental Welfare Pymts			
4445-4449	Vendor Payments & Other	28,000		
CULTURE & RECREATION show detail below				
4520-4529	Parks & Recreation	13,215		10,889
4550-4559	Library	227,163		227,163
4583	Patriotic Purposes	725		605
4589	Other Culture & Recreation	20,350		12,716
CONSERVATION show detail below				
4611-4612	Admin. & Purch. of Nat. Resources	1,000		225
4619	Other Conservation			
4631-4632	Redevelopment and Housing			
4651-4659	Economic Development			
DEBT SERVICE show detail below				
4711	Princ.- Long Term Bonds & Notes			
4721	Interest-Long Term Bonds & Notes			
4723	Int. on Tax Anticipation Notes	10		
4790-4799	Other Debt Service			
Page Sub-Totals		363,250	0	325,857

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
CAPITAL OUTLAY show detail below				
4901	Land			
4902	Machinery, Vehicles & Equipment			
4903	Buildings			
4909	Improvements Other Than Bldgs.			
OPERATING TRANSFERS OUT show detail below				
4912	To Special Revenue Fund			
4913	To Capital Projects Fund			
4914	To Enterprise Fund			
	- Sewer			
	- Water			
	- Electric			
	- Airport			
4915	To Capital Reserve Fund	2,500		2,500
4916	To Expend. Trust Fund - not #4917			
4917	To Health Maint. Trust Funds	47,000		47,000
4918	To Nonexpendable Trust Funds			
4919	To Fiduciary Funds			
	<i>Page Sub-Totals</i>	49,500	0	49,500
	<i>Total Local Expenditure Sub-Totals</i>	2,944,721	0	2,772,588
PAYMENTS TO OTHER GOVERNMENTS				
4931	Taxes Assessed for County	676,589	✓	676,589
4932	Taxes Assessed for Village Dist.			
4933	Taxes Assessed for Local Educ.	5,057,494	✓	5,057,494
4934	Taxes Assessed for State Educ.	1,432,714	✓	1,432,714
4939	Payments to Other Governments			
Less Proprietary Funds or Capital Project Funds				
		10,111,518	0	9,939,385

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

2011

Reporting Year

n/a

Op FY Reporting Year

1	2	3	4
Acct. #	SOURCE OF REVENUE	Estimated Revenues Used to Set Tax Rate	Actual Revenues
TAXES			
3110	Property Taxes (commitment less overlay)	8,802,100	8,973,827
3120	Land Use Change Taxes - General Fund	120,000	180,846
3121	Land Use Change Taxes - Conservation Fund		
3180	Resident Taxes		
3185	Timber Taxes		139
3186	Payment in Lieu of Taxes		
3187	Excavation Tax (\$.02 cents per cu yd)		
3189	Other Taxes		17,191
3190	Interest & Penalties on Delinquent Taxes	25,000	39,573
	Inventory Penalties		
LICENSES, PERMITS & FEES			
3210	Business Licenses & Permits	12,000	12,454
3220	Motor Vehicle Permit Fees	710,000	716,931
3230	Building Permits	40,000	46,612
3290	Other Licenses, Permits & Fees	15,000	39,462
3311-3319	From Federal Government	10,000	8,304
FROM STATE			
3351	Shared Revenues		
3352	Meals & Rooms Tax Distribution	158,530	158,530
3353	Highway Block Grant	79,579	77,452
3354	Water Pollution Grant		
3355	Housing & Community Development		
3356	State & Federal Forest Land Reimbursement		
3357	Flood Control Reimbursement		
3359	Other (Including Railroad Tax)	30,209	19,091
3379	From Other Governments		
CHARGES FOR SERVICES			
3401-3408	Income from Departments	20,000	970
3409	Other Charges	15,000	35,064
MISCELLANEOUS REVENUES			
3501	Sale of Municipal Property		
3502	Interest on Investments	5,000	8,155
3503-3509	Other	5,000	6,842
INTERFUND OPERATING TRANSFERS IN			
3912	From Special Revenue Funds	10,800	7,596
3913	From Capital Projects Funds		
3914	From Enterprise Funds		
	Sewer - (Offset)		
	Water - (Offset)		
	Electric - (Offset)		
	Airport - (Offset)		
3915	From Capital Reserve Funds	3,000	36,800
3916	From Trust & Fiduciary Funds	3,500	3,065
3917	Transfers from Conservation Fund		
OTHER FINANCING SOURCES			
3934	Proceeds from Long Term Bonds & Notes		
Less Proprietary Funds or Capital Project Funds			
		10,064,518	10,387,894

See accompanying independent accountant's compilation report

General Fund Balance Sheet for Town/City of Greenland 2011			
or Optional Reporting Year = n/a			
ASSETS	Acct. #	Beginning of year	End of year
Current assets	(a)	(b)	(c)
a. Cash and equivalents	1010	2,850,887	4,876,193
b. Investments	1030		
c. Restricted Assets			
d. Taxes receivable	1080	241,171	315,576
e. Tax liens receivable	1110	77,309	91,252
f. Accounts receivable	1150	965	2,464
g. Due from other governments	1260		
h. Due from other funds	1310	92,785	128,751
i. Other current assets	1400		
j. Tax dedeed property (subject to resale)	1670		
		3,263,117	5,414,236
LIABILITIES			
a. Warrants and accounts payable	2020	139,593	128,325
b. Compensated absences payable	2030		
c. Contracts payable	2050		
d. Due to other governments	2070		
e. Due to school districts	2075	2,421,239	4,120,208
f. Due to other funds	2080	492	
g. Deferred revenue	2220	250,632	266,122
h. Notes payable - Current	2230		
i. Bonds payable - Current	2250		
j. Other payables	2270	89	
		2,812,045	4,514,655
FUND BALANCES			
a. Nonspendable Fund Balance	2440	24,999	
b. Restricted Fund Balance	2450		
c. Committed Fund Balance	2460		
d. Assigned Fund Balance	2490		
e. Unassigned Fund Balance	2530	426,073	899,581
		451,072	899,581
		3,263,117	5,414,236

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See accompanying independent accountant's compilation report

MS-5 RECONCILIATION (to assist in balance sheet preparation)	
A: GENERAL FUND BALANCE SHEET RECONCILIATION	
Total Revenues From Page 5	10,387,894
Less Expenditures From Page 4	9,939,385
Increase (decrease)	448,509
Ending Fund Equity From Balance Sheet	899,581
Less Beginning Fund Equity From Balance Sheet	451,072
Increase (decrease)	448,509
B: RECONCILIATION OF SCHOOL DISTRICT LIABILITY (ACCT # 2075)	
	Amount
1. School district liability at beg. of year (From balance sheet Acct # 2075, column b)	2,421,239
2. ADD: School district assessment for current year	6,490,208
3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)	8,911,447
4. SUBTRACT: Payments made to school district	< 4,791,239 >
(To balance sheet Acct # 2075, column c)	4,120,208
C: RECONCILIATION OF TAX ANTICIPATION NOTES	
	Amount
1. Short-term (TANS) debt at beginning of year	\$ - 0 -
2. ADD: New issues during current year	None
3. SUBTRACT: Issues retired during current year	< None >
4. Short-term (TANS) debt outstanding at end of year (Lines 1 + 2 - 3) (To balance sheet in Acct # 2230, column c)	- 0 -

See accompanying independent accountant's compilation report

Description	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
		Original obligation	Purpose	Annual installment	Interest rate	Date of final payment	Bonds o/s at beginning of year	Bonds issued this year	Bonds retired this year	Bonds o/s at end of year		
		The Town does not have any long-term debt obligations.										