

CPTA: Vachon & Clukay

WFB \$637,543
8/31/10

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 signatures of selectmen]

[Handwritten signature of Thomas F. Friel]

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
[Handwritten signature: Vachon Clukay & Company PC]

Regular Office Hours
8:00 am - 5:00 pm Monday - Friday

Email address
vachonclukay@vachonclukay.com

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

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RECEIVED
AUG 16 2012
NH DEPT OF REV ADMIN
MUNICIPAL SERVICES

1	2	3	4	5
Acct. #	EXPENDITURE	Voted Appropriations Final MS-2	Other Authorizations* Explain Below	Actual Expenditures
GENERAL GOVERNMENT TOTAL = show detail below				
4130-4139	Executive	146,231	850	144,281
4140-4149	Election, Reg. & Vital Statistics	90,447		83,227
4150-4151	Financial Administration	153,081	650	148,534
4152	Property Assessment	71,000	625	71,621
4153	Legal Expense	15,000	(2,500)	12,353
4155-4159	Personnel Administration			
4191-4193	Planning & Zoning	10,332		6,676
4194	General Government Buildings	27,274	37,359	40,514
4195	Cemeteries	47,278		47,278
4196	Insurance	2,000		1,000
4197	Advertising & Regional Assoc.	7,445		7,444
4199	Other General Government	136,424	4,738	130,738
PUBLIC SAFETY TOTAL = show detail below				
4210-4214	Police	827,791	(575)	808,932
4215-4219	Ambulance	58,775		58,775
4220-4229	Fire	132,349		129,737
4240-4249	Building Inspection			
4290-4298	Emergency Management	1,510		1,441
4299	Other (Incl. Communications)			
AIRPORT/AVIATION CENTER TOTAL = show detail below				
4301-4309	Airport Operations	61,688		50,705
HIGHWAYS & STREETS TOTAL = show detail below				
4311	Administration			
4312	Highways & Streets	1,003,039	5,493	1,010,260
4313	Bridges			
4316	Street Lighting			
4319	Other			
SANITATION TOTAL = show detail below				
4321	Administration			
4323	Solid Waste Collection	18,000		18,000
4324	Solid Waste Disposal			
4325	Solid Waste Facility Clean-up			
4326-4329	Sewage Coll. & Disposal & Other			
Page Sub-Totals		2,809,684	46,838	2,771,516

Acct. #	Explanation for "Other Authorizations" (Column 4) (Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust; transfers)
4130	\$850 - Authorized budgetary transfer
4150	\$850 - Authorized budgetary transfer
4152	\$625 - Authorized budgetary transfer
4153	(\$2,500) - Authorized budgetary transfer
4194	\$24,876 - Prior year carryforward appropriation; \$12,683 - Authorized budgetary transfer
4199	\$4,738 - Authorized budgetary transfer
4210-4214	\$37,637 - Prior year carryforward appropriations; (\$22,844) - Authorized budgetary transfer; \$2,978 - Unanticipated revenues; and \$18,346 - Current year carryforward appropriations
4312	\$5,493 - Unanticipated revenues

See accompanying independent accountant's compilation report

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	1,765		1,696
4414	Pest Control	16,073		16,825
4415-4419	Health Agencies & Hosp. & Other	45,560		45,560
WELFARE = show detail below				
4441-4442	Administration & Direct Assist.	70,198	5,800	69,895
4444	Intergovernmental Welfare Pymts			
4445-4449	Vendor Payments & Other			
CULTURE & RECREATION = show detail below				
4520-4529	Parks & Recreation	111,340		95,051
4550-4559	Library	50,317		50,317
4583	Patriotic Purposes	2,000		1,838
4589	Other Culture & Recreation	10,600		10,590
CONSERVATION = show detail below				
4611-4612	Admin. & Purch. of Nat. Resources			
4619	Other Conservation	250		
4631-4632	Redevelopment and Housing			
4651-4659	Economic Development	1,104		1,104
DEBT SERVICE = show detail below				
4711	Princ. - Long Term Bonds & Notes	49,433		49,233
4721	Interest-Long Term Bonds & Notes	16,519		12,181
4723	Int. on Tax Anticipation Notes	10,000		2,574
4790-4799	Other Debt Service	3,803		7,605
Page Sub-Totals		388,962	5,800	364,469

Acct. #	Explanation for "Other Authorizations" (Column 4) (Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust, transfers)
4441-4442	\$5,800 - Authorized budgetary transfer

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.		36,217	11,447
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	40,000		40,000
4916	To Expend. Trust Fund - not #4917			
4917	To Health Maint. Trust Funds			
4918	To Nonexpendable Trust Funds			
4919	To Fiduciary Funds			
	<i>Page Sub-Totals</i>	40,000	36,217	51,447
	<i>Total Local Expenditure Sub-Totals</i>	3,238,626	88,655	3,187,432
PAYMENTS TO OTHER GOVERNMENTS				
4931	Taxes Assessed for County	478,038		478,038
4932	Taxes Assessed for Village Dist.	529,882		529,882
4933	Taxes Assessed for Local Educ.	5,187,939		5,187,939
4934	Taxes Assessed for State Educ.	826,172		826,172
4939	Payments to Other Governments			
Less Proprietary Funds or Capital Project Funds				
TOTAL GENERAL FUND EXPENDITURE		10,258,455	88,655	10,207,261

Acct. #	Explanation for "Other Authorizations" (Column 4) (Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust, transfers)
4909	\$36,217 - Prior year carryforward appropriation

			Haverhill	
			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)	8,594,698	8,628,879	
3120	Land Use Change Taxes - General Fund	6,294	6,294	
3121	Land Use Change Taxes - Conservation Fund			
3180	Resident Taxes	27,010	26,931	
3185	Timber Taxes	22,521	22,521	
3186	Payment in Lieu of Taxes	17,400	11,828	
3187	Excavation Tax (\$.02 cents per cu yd)	975	975	
3189	Other Taxes			
3190	Interest & Penalties on Delinquent Taxes	98,066	97,988	
	Inventory Penalties			
	LICENSES, PERMITS & FEES			
3210	Business Licenses & Permits			
3220	Motor Vehicle Permit Fees	681,095	691,255	
3230	Building Permits	1,875	1,900	
3290	Other Licenses, Permits & Fees	33,339	34,405	
3311-3319	From Federal Government			
	FROM STATE			
3351	Shared Revenues			
3352	Meals & Rooms Tax Distribution	209,825	209,825	
3353	Highway Block Grant	184,637	179,702	
3354	Water Pollution Grant	9,403	9,403	
3355	Housing & Community Development			
3356	State & Federal Forest Land Reimbursement	881		
3357	Flood Control Reimbursement			
3359	Other (Including Railroad Tax)	19,829	41,997	
3379	From Other Governments			
	CHARGES FOR SERVICES			
3401-3406	Income from Departments	80,252	73,791	
3409	Other Charges			
	MISCELLANEOUS REVENUES			
3501	Sale of Municipal Property	73,597	18,997	
3502	Interest on Investments	1,366	1,382	
3503-3509	Other	42,280	42,696	
	INTERFUND OPERATING TRANSFERS IN			
3912	From Special Revenue Funds		18,299	
3913	From Capital Projects Funds			
3914	From Enterprise Funds			
	Sewer - (Offset)			
	Water - (Offset)			
	Electric - (Offset)			
	Airport - (Offset)			
3915	From Capital Reserve Funds	2,500	2,500	
3916	From Trust & Fiduciary Funds		79	
3917	Transfers from Conservation Fund			
	OTHER FINANCING SOURCES			
3934	Proceeds from Long Term Bonds & Notes			
Less Proprietary Funds or Capital Project Funds				
		10,107,843	10,121,645	

See accompanying independent accountant's compilation report

General Fund Balance Sheet for Town/City of		Haverhill	2011
or Optional Reporting Year = n/a			
A. ASSETS	Acct. #	Beginning of Year	End of year
Current assets	(a)	(b)	(c)
a. Cash and equivalents	1010	527,628	1,615,641
b. Investments	1030	632,176	1,000
c. Restricted Assets		6,796	6,801
d. Taxes receivable	1080	1,456,315	2,740,786
e. Tax liens receivable	1110	248,695	322,585
f. Accounts receivable	1150	26,069	3,744
g. Due from other governments	1260	98,176	21,731
h. Due from other funds	1310	65,739	67,590
i. Other current assets	1400	86	86
j. Tax deeded property (subject to resale)	1670		
		3,061,680	4,779,964
LIABILITIES AND FUND BALANCES			
a. Warrants and accounts payable	2020	158,006	129,864
b. Compensated absences payable	2030	29,368	29,368
c. Contracts payable	2050		
d. Due to other governments	2070		570
e. Due to school districts	2075	2,136,162	2,114,111
f. Due to other funds	2080	79	
g. Deferred revenue	2220	8,024	11,621
h. Notes payable - Current	2230		1,850,000
i. Bonds payable - Current	2250		
j. Other payables	2270	6,796	6,801
		2,338,435	4,142,335
FUND BALANCES			
a. Nonspendable Fund Balance	2440	86	86
b. Restricted Fund Balance	2450		
c. Committed Fund Balance	2460		
d. Assigned Fund Balance	2490		
e. Unassigned Fund Balance	2530	723,159	637,543
		723,245	637,629
		3,061,680	4,779,964

TR rpt. p. 33
\$ 1,614,490

MS-61
close

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8/29/12

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MS-5	RECONCILIATION (to assist in balance sheet preparation)				
A. GENERAL FUND BALANCE SHEET RECONCILIATION					
	Total Revenues From Page 5		10,121,645		
	Less Expenditures From Page 4		10,207,261		
	Increase (decrease)		(85,616)		
	Ending Fund Equity From Balance Sheet		637,629		
	Less Beginning Fund Equity From Balance Sheet		723,245		
	Increase (decrease)		(85,616)		
B. RECONCILIATION OF SCHOOL DISTRICT LIABILITY ACCT. #2075					
				Amount	
	1. School district liability at beg. of year (From balance sheet Acct # 2075, column b)			2,136,162	
	2. ADD: School district assessment for current year			6,014,111	
	3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)			8,150,273	
	4. SUBTRACT: Payments made to school district		<	6,036,162	>
	(To balance sheet Acct # 2075, column c)			2,114,111	
C. RECONCILIATION OF TAX ANTICIPATION NOTES					
				Amount	
	1. Short-term (TANS) debt at beginning of year	\$		- 0 -	
	2. ADD: New issues during current year			2,650,000	
	3. SUBTRACT: Issues retired during current year	<		800,000	>
	4. Short-term (TANS) debt outstanding at end of year (Lines 1 + 2 - 3) (To balance sheet in Acct # 2230, column c)			1,850,000	
See accompanying independent accountant's compilation report					

