

FY PDF 10/24/12 UFB-1, 203, 220 56 10/23/12

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 to the best of my belief, the information contained in this report is true, correct and complete.

Barbara A Miller

Barbara Miller
Elizabeth Thomas
Joe Byk

PREPARER	
Under penalties of perjury, I declare that to the best of my belief, the information contained in this report 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) <u>Roberts & Greene, PLLC</u>	Signature <u>Roberts & Greene, PLLC</u>
Regular Office Hours <u>M-F 8:00 - 4:00</u>	Email address <u>tjgreene@roberts-greene.com</u>

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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
GENERAL GOVERNMENT TOTAL =				
show detail below				
4130-4139	Executive			
4140-4149	Election, Reg. & Vital Statistics	143,722		133,222
4150-4151	Financial Administration	688,491	28,058	651,523
4152	Property Assessment			
4153	Legal Expense	75,000		66,170
4155-4159	Personnel Administration			
4191-4193	Planning & Zoning	285,170		272,592
4194	General Government Buildings	289,615	6,009	232,395
4195	Cemeteries	66,492		
4196	Insurance	94,086		9,934
4197	Advertising & Regional Assoc.			
4199	Other General Government	214,690	22,962	132,125
PUBLIC SAFETY TOTAL =				
show detail below				
4210-4214	Police	1,360,553	17,184	1,433,496
4215-4219	Ambulance	91,368		91,368
4220-4229	Fire	563,830	12,500	552,631
4240-4249	Building Inspection			
4290-4298	Emergency Management	20,551		21,675
4299	Other (Incl. Communications)			
AIRPORT/AVIATION CENTER TOTAL =				
show detail below				
4301-4309	Airport Operations			
HIGHWAYS & STREETS TOTAL =				
show detail below				
4311	Administration			
4312	Highways & Streets	1,529,456	142,597	1,382,914
4313	Bridges			
4316	Street Lighting	27,800		
4319	Other			
SANITATION TOTAL =				
show detail below				
4321	Administration			
4323	Solid Waste Collection			
4324	Solid Waste Disposal	305,842	45,000	289,878
4325	Solid Waste Facility Clean-up	77,440		53,196
4326-4329	Sewage Coll. & Disposal & Other			
Page Sub-Totals		5,834,106	274,310	5,323,119

Acct. #	Explanation for "Other Authorizations" (Column 4) (Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust, transfers)
4150	Encumbrance from FY 11, expended FY 12
4194	Encumbrance from FY 11, expended FY 12
4199	Encumbrance from FY 11, expended FY 12
4210	Encumbrance from FY 11, expended FY 12
4220	Encumbrance from FY 11, expended FY 12
4312	Encumbrance from FY 11, expended FY 12
4324	Encumbrance from FY 11, expended FY 12

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			
4414	Pest Control			
4415-4419	Health Agencies & Hosp. & Other			
WELFARE = show detail below				
4441-4442	Administration & Direct Assist.	143,660		169,189
4444	Intergovernmental Welfare Pymts	7,329		
4445-4449	Vendor Payments & Other			
CULTURE & RECREATION = show detail below				
4520-4529	Parks & Recreation	470,056	7,600	472,686
4550-4559	Library	561,836	(561,836)	
4583	Patriotic Purposes			
4589	Other Culture & Recreation	1,000		
CONSERVATION = show detail below				
4611-4612	Admin.& Purch. of Nat. Resources	3,050		2,426
4619	Other Conservation			
4631-4632	Redevelopment and Housing			
4651-4659	Economic Development			
DEBT SERVICE = show detail below				
4711	Princ.- Long Term Bonds & Notes	284,509		234,539
4721	Interest-Long Term Bonds & Notes	147,555		139,210
4723	Int. on Tax Anticipation Notes			
4790-4799	Other Debt Service	105,835		104,502
Page Sub-Totals		1,724,830	(554,236)	1,122,552

Acct. #	Explanation for "Other Authorizations" (Column 4) (Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust, transfers)
4520	Encumbrance from FY 11, expended in FY 12
4550	Budget transfer, to show as transfer to Library Fund

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	218,000		203,109
4903	Buildings	40,000		255,927
4909	Improvements Other Than Bldgs.	1,275,000		86,545
OPERATING TRANSFERS OUT show detail below				
4912	To Special Revenue Fund	894,990	561,836	1,814,192
4913	To Capital Projects Fund			
4914	To Enterprise Fund			
	- Sewer	908,263		853,615
	- Water	1,077,948		889,323
	- Electric			
	- Airport			
4915	To Capital Reserve Fund	44,500		44,500
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>	<i>4,458,701</i>	<i>561,836</i>	<i>4,147,211</i>
	<i>Total Local Expenditure Sub-Totals</i>	<i>12,017,637</i>	<i>281,910</i>	<i>10,592,882</i>
PAYMENTS TO OTHER GOVERNMENTS				
4931	Taxes Assessed for County			792,513
4932	Taxes Assessed for Village Dist.			
4933	Taxes Assessed for Local Educ.			8,917,953
4934	Taxes Assessed for State Educ.			1,795,301
4939	Payments to Other Governments			
	Less Proprietary Funds, Special Revenue Funds, or Capital Project Funds	4,081,201		2,977,079
TOTAL GENERAL FUND EXPENDITURES		7,936,436	281,910	19,121,570

Acct. #	Explanation for "Other Authorizations" (Column 4) (Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust, transfers)
4912	Budget transfer, to show as transfer to Library Fund

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.

NOTE: 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

Town of Peterborough	
n/a	Reporting Year
June 30, 2012	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)		16,223,162
3120	Land Use Change Taxes - General Fund	5,000	10,737
3121	Land Use Change Taxes - Conservation Fund		
3180	Resident Taxes		
3185	Yield Taxes	7,962	32,442
3186	Payment in Lieu of Taxes	31,467	33,453
3187	Excavation Tax (\$.02 cents per cu yd)		535
3189	Other Taxes		
3190	Interest & Penalties on Delinquent Taxes	125,000	138,627
	Inventory Penalties		
	LICENSES, PERMITS & FEES		
3210	Business Licenses & Permits		
3220	Motor Vehicle Permit Fees	928,300	880,302
3230	Building Permits	25,000	34,181
3290	Other Licenses, Permits & Fees	850	80
3311-3319	From Federal Government	17,104	215,308
	FROM STATE		
3351	Shared Revenues		
3352	Meals & Rooms Tax Distribution	280,720	280,720
3353	Highway Block Grant	189,721	183,161
3354	Water Pollution Grant	4,175	
3355	Housing & Community Development		
3356	State & Federal Forest Land Reimbursement	566	507
3357	Flood Control Reimbursement	7,544	7,544
3359	Other (Including Railroad Tax)	400	94,073
3379	From Other Governments	162,472	171,313
	CHARGES FOR SERVICES		
3401-3406	Income from Departments	340,866	233,399
3409	Other Charges		
	MISCELLANEOUS REVENUES		
3501	Sale of Municipal Property	15,775	16,109
3502	Interest on Investments	14,324	6,341
3503-3509	Other	50,650	182,668
	INTERFUND OPERATING TRANSFERS IN		
3912	From Special Revenue Funds	1,281,557	1,633,280
3913	From Capital Projects Funds		
3914	From Enterprise Funds		
	Sewer - (Offset)	888,678	4,945,462
	Water - (Offset)	1,077,948	1,844,576
	Electric - (Offset)		
	Airport - (Offset)		
3915	From Capital Reserve Funds	140,000	264,345
3916	From Trust & Fiduciary Funds	115,520	22,933
3917	Transfers from Conservation Fund		
	OTHER FINANCING SOURCES		
3934	Proceeds from Long Term Bonds & Notes	1,200,000	0
	Less Proprietary Funds, Special Revenue Funds, or Capital Project Funds	4,081,201	8,042,783
	TOTAL GENERAL FUND REVENUE	2,830,398	19,412,475

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 Peterborough	n/a
or Optional Reporting Year = June 30, 2012			
A. ASSETS	Acct. #	Beginning of Year	End of year
Current assets	(a)	(b)	(c)
a. Cash and equivalents	1010	7,904,816	6,864,606
b. Investments	1030		
c. Restricted Assets			
d. Taxes receivable	1080	1,622,662	2,135,475
e. Tax liens receivable	1110	692,486	723,706
f. Accounts receivable	1150	319,267	96,462
g. Due from other governments	1260	91,446	286,822
h. Due from other funds	1310	304,210	97,121
i. Other current assets	1400	336,063	538,345
j. Tax deeded property (subject to resale)	1670	30,284	
TOTAL ASSETS		11,301,234	10,742,537
B. LIABILITIES AND FUND EQUITY	Acct. #	Beginning of Year	End of year
Current liabilities	(a)	(b)	(c)
a. Warrants and accounts payable	2020	30,326	34,085
b. Compensated absences payable	2030		
c. Contracts payable	2050	12,972	
d. Due to other governments	2070	753	586
e. Due to school districts	2075		
f. Due to other funds	2080	2,074,761	
g. Deferred revenue	2220	6,982,210	8,259,584
h. Notes payable - Current	2230		
i. Bonds payable - Current	2250		
j. Other payables	2270	105,313	62,478
TOTAL CURRENT LIABILITIES		9,206,335	8,356,733
Fund equity *			
a. Nonspendable Fund Balance	2440	336,063	482,531
b. Restricted Fund Balance	2450	2,770	33,369
c. Committed Fund Balance	2460		
d. Assigned Fund Balance	2490	381,910	666,684
e. Unassigned Fund Balance	2530	1,374,156	1,203,220
TOTAL FUND EQUITY		2,094,899	2,385,804
3. TOTAL LIABILITIES AND FUND EQUITY		11,301,234	10,742,537

*Note: To be GASB 54 compliant, the fund balance classifications have changed. See tab called Fund Balance Explanation.

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-5	RECONCILIATION (to assist in balance sheet preparation)			
A. GENERAL FUND BALANCE SHEET RECONCILIATION				
	Total Revenues From Page 5	19,412,475		
	Less Expenditures From Page 4	19,121,570		
	Increase (decrease)	290905		
	Ending Fund Equity From Balance Sheet	2,385,804		These cells should be equal
	Less Beginning Fund Equity From Balance Sheet	2,094,899		
	Increase (decrease)	290905		
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. ADD: School district assessment for current year		10,713,254	
	3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)		10,713,254	
	4. SUBTRACT: Payments made to school district		< 10,713,254 >	
	(To balance sheet Acct # 2075, column c)		0	
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				

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

A. USE OF OVERLAY & ALLOWANCE FOR UNCOLLECTIBLES/ABATEMENTS	Year of this report	For Prior Levy	TOTAL
	(a)	(b)	(c)
1. Overlay/Allowance for Uncollectibles/Abatements <i>(Beginning of year)</i> *	-	-	-
2. SUBTRACT: Abatements made <i>(From pgs. 2-3 of tax collector's report)</i>	18,056	15,457	(33,513)
3. SUBTRACT: Discounts <i>(From pg. 2 of tax collector's report)</i>			-
4. SUBTRACT: Refunds <i>(Cash abatements - from treasurer or bookkeeper)</i>	21,292	15,457	(36,749)
5. ESTIMATED ALLOWANCE FOR ABATEMENTS AT END OF YEAR ** <i>(These amounts should be carried down to Section B, line2)</i>	-	-	-
6. Excess of estimate <i>(Add to revenue on page 5)</i>	(39,348)	(30,914)	(70,262)

*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)*.

**The amount in column c will go into line 1(b) for next year's worksheet.

B. TAXES/LIENS RECEIVABLE WORKSHEET	Acct. #1080	Acct.#1110	
	Taxes	Liens	TOTALS
<i>(From pgs 2-3 of tax collector's report) ></i>	(a)	(b)	(c)
1. Uncollected, end of year	2,135,475	723,706	2,859,181
2. SUBTRACT: "Overlay" carried forward as Allowance for Abatements <i>(from Section A above, line 5)</i>	↓ -	↓ -	↓ -
3. Receivable, end of year <i>(To Balance Sheet Acct.#1080 and 1110, column c)</i>	2,135,475	723,706	2,859,181

=MS-61

TOB/S

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

AMORTIZATION OF LONG-TERM DEBT (including proprietary and capital project funds)									
(a) Description	(b) Original obligation	(c) Purpose	(d) Annual installment	(e) Interest rate	(f) Date of final payment	(g) Bonds o/s at beginning of year	(h) Bonds issued this year	(i) Bonds retired this year	(j) Bonds o/s at end of year
Summerhill Water/Sewer Note	\$ 156,997	W/S	Varies	5.5-5.75	2014	\$ 23,635	\$ -	\$ 8,263	\$ 15,372
Han-Sul Water/Sewer Note	73,369	W/S	3,668	6.25-6.5	2016	18,342	-	3,669	14,673
Hunt Well	1,500,000	W	75,000	4.43	2019	600,000	-	75,000	525,000
Water Improvements	500,000	W	33,333	4.5-5.25	2016	166,665	-	33,333	133,332
Sewer Improvements	250,000	S	16,667	4.5-5.25	2016	83,335	-	16,667	66,668
West Peterborough Tank	357,500	W	12,328	4.625	2031	258,876	-	12,328	246,548
Water Improvements	1,567,000	W	Varies	4.125	2037	1,504,178	-	33,368	1,470,810
Treatment Plant	6,986,000	S	Varies	4.48	2039	6,986,000	-	-	6,986,000
Drinking Water Loan	579,500	W	Varies	3.1	2031	579,500	-	-	579,500
West Peterborough TIF	2,500,000	G	172,414	4.48	2024	2,241,350	-	172,412	2,068,968
Connector Road	1,000,000	G	Varies	4.57	2023	910,688	-	62,157	848,531
Road Paving	250,000	G	50,000	2.17	2017	-	250,000	-	250,000
TOTAL									

Remarks

