

PDF 8/3/12

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 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.

John W. Lyford
John Kimball Cheaune

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) JOHN E. LYFORD	Signature <i>John E. Lyford</i>
Regular Office Hours	Email address jlyford@metrocast.net

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JUN 21 2012

NH DEPT OF REV ADMIN
MUNICIPAL SERVICES

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

MS-5 Financial Report of the Budget - Town/City of **Town of Stratford**
 Reporting Year = **2011** OP FY Reporting Year = **n/a**

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	83,285		80,353
4140-4149	Election, Reg. & Vital Statistics	3,600		2,355
4150-4151	Financial Administration	53,100		50,506
4152	Property Assessment	0		0
4153	Legal Expense	5,000		3,802
4155-4159	Personnel Administration	17,500		17,183
4191-4193	Planning & Zoning	650		183
4194	General Government Buildings	43,672		31,155
4195	Cemeteries	9,715		9,746
4196	Insurance	22,500		20,514
4197	Advertising & Regional Assoc.	882		882
4199	Other General Government	0		0
PUBLIC SAFETY TOTAL - show detail below				
4210-4214	Police	34,550		26,484
4215-4219	Ambulance	0		0
4220-4229	Fire	36,900		35,162
4240-4249	Building Inspection	0		0
4290-4298	Emergency Management	2,700		1,919
4299	Other (Incl. Communications)	0		0
AIRPORT/AVIATION CENTER TOTAL - show detail below				
4301-4309	Airport Operations	0		0
HIGHWAYS & STREETS TOTAL - show detail below				
4311	Administration	0		0
4312	Highways & Streets	125,000		119,351
4313	Bridges	0		0
4316	Street Lighting	7,600		7,521
4319	Other	0		0
SANITATION TOTAL - show detail below				
4321	Administration	0		0
4323	Solid Waste Collection	0		0
4324	Solid Waste Disposal	42,850		35,599
4325	Solid Waste Facility Clean-up	5,000		5,486
4326-4329	Sewage Coll. & Disposal & Other	65,700	Sewer Fund	112,095

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
WATER DISTRIBUTION & TREATMENT -				
<i>show detail below</i>				
4331	Administration	0		0
4332	Water Services	0		0
4335-4339	Water Treatment, Conserv. & Other	32,000	Water Fund	18,548
ELECTRIC -				
<i>show detail below</i>				
4351-4352	Admin. and Generation	0		0
4353	Purchase Costs	0		0
4354	Electric Equipment Maintenance	0		0
4358	Other Electric Costs	0		0
HEALTH -				
<i>show detail below</i>				
4411	Administration	0		0
4414	Pest Control	0		792
4415-4419	Health Agencies & Hosp. & Other	16,920		15,720
WELFARE -				
<i>show detail below</i>				
4441-4442	Administration & Direct Assist.	6,000		4,870
4444	Intergovernmental Welfare Pymts	0		0
4445-4449	Vendor Payments & Other	0		0
CULTURE & RECREATION -				
<i>show detail below</i>				
4520-4529	Parks & Recreation	13,212		3,311
4550-4559	Library	8,240		7,611
4583	Patriotic Purposes	1,000		981
4589	Other Culture & Recreation	350		0
CONSERVATION -				
<i>show detail below</i>				
4611-4612	Admin. & Purch. of Nat. Resources	0		0
4619	Other Conservation	1,000		460
				0
4631-4632	Redevelopment and Housing	0		0
4651-4659	Economic Development	0		0
DEBT SERVICE -				
<i>show detail below</i>				
4711	Princ.- Long Term Bonds & Notes	13,415		13,065
4721	Interest-Long Term Bonds & Notes	13,373		13,723
4723	Int. on Tax Anticipation Notes	1,000		140
4790-4799	Other Debt Service	0		0

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	0		0
4902	Machinery, Vehicles & Equipment	0		0
4903	Buildings	0		0
4909	Improvements Other Than Bldgs.	0		6,472
OPERATING INDEMNITIES OUT show detail below				
4912	To Special Revenue Fund	0		0
4913	To Capital Projects Fund	0		0
4914	To Enterprise Fund	0		0
	- Sewer	0		0
	- Water	0		0
	- Electric	0		0
	- Airport	0		0
4915	To Capital Reserve Fund	35,000		35,000
4916	To Expend. Trust Fund - not #4917	4,000		4,000
4917	To Health Maint. Trust Funds	0		0
4918	To Nonexpendable Trust Funds	0		0
4919	To Fiduciary Funds	0		0
Total Local Expenditure Sub-Totals		705,714	0	684,909
PAYMENTS TO OTHER GOVERNMENTS				
4931	Taxes Assessed for County	262,971		262,971
4932	Taxes Assessed for Village Dist.	0		0
4933	Taxes Assessed for Local Educ.	1,016,144		1,016,144
4934	Taxes Assessed for State Educ.	0		0
4939	Payments to Other Governments	0		0
Less Proprietary Funds or Capital Project Funds		65,700		130,643
		1,919,129	0	1,833,461

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.

Financial Report of the Budget - Town/City of

			Town of Stratford	
			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)	1,468,713	1,474,618	
3120	Land Use Change Taxes - General Fund	2,000	5,147	
3121	Land Use Change Taxes - Conservation Fund		0	
3180	Resident Taxes		0	
3185	Timber Taxes	32,000	32,497	
3186	Payment in Lieu of Taxes		0	
3187	Excavation Tax (\$.02 cents per cu yd)	56	56	
3189	Other Taxes		0	
3190	Interest & Penalties on Delinquent Taxes	28,000	40,765	
	Inventory Penalties		0	
	FEES, LICENSES & PERMITS			
3210	Business Licenses & Permits		0	
3220	Motor Vehicle Permit Fees	70,000	72,193	
3230	Building Permits		0	
3290	Other Licenses, Permits & Fees	4,000	4,327	
3311-3319	From Federal Government	27,898	0	
	GRANTS			
3351	Shared Revenues		0	
3352	Meals & Rooms Tax Distribution	33,304	33,304	
3353	Highway Block Grant	26,682	26,682	
3354	Water Pollution Grant	6,933	12,893	
3355	Housing & Community Development		0	
3356	State & Federal Forest Land Reimbursement	16,539	16,539	
3357	Flood Control Reimbursement		0	
3359	Other (Including Railroad Tax)	8,873	6,379	
3379	From Other Governments		0	
	CHARGES FOR SERVICES			
3401-3406	Income from Departments	4,300	5,842	
3409	Other Charges	4,000	4,000	
	SALES OF MUNICIPAL PROPERTY			
3501	Sale of Municipal Property	29,000	17,337	
3502	Interest on Investments	200	309	
3503-3509	Other	352	356	
	TRANSFERS FROM FUNDS			
3912	From Special Revenue Funds		0	
3913	From Capital Projects Funds		0	
3914	From Enterprise Funds		0	
	Sewer - (Offset)	65,700	76,986	
	Water - (Offset)	32,000	28,933	
	Electric - (Offset)		0	
	Airport - (Offset)		0	
3915	From Capital Reserve Funds	10,695	0	
3916	From Trust & Fiduciary Funds		0	
3917	Transfers from Conservation Fund		0	
	OTHER FINANCING SOURCES			
3934	Proceeds from Long Term Bonds & Notes			
Less Proprietary Funds or Capital Project Funds		97,700	105,919	
		1,773,545	1,753,244	

General Fund Balance Sheet for Town/City of

Town of Stratford

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	417,608	396,716
b. Investments	1030	0	0
c. Restricted Assets		0	0
d. Taxes receivable	1080	199,850	269,633
e. Tax liens receivable	1110	137,410	116,342
f. Accounts receivable	1150	0	0
g. Due from other governments	1260	0	0
h. Due from other funds	1310	10,460	3,918
i. Other current assets	1400	0	0
j. Tax deeded property (subject to resale)	1670	16,612	22,985
		781,940	809,594
LIABILITIES			
a. Warrants and accounts payable	2020	3,048	2,535
b. Compensated absences payable	2030	0	0
c. Contracts payable	2050	0	0
d. Due to other governments	2070	0	0
e. Due to school districts	2075	296,815	406,144
f. Due to other funds	2080	4,429	3,519
g. Deferred revenue	2220	0	0
h. Notes payable - Current	2230	0	0
i. Bonds payable - Current	2250	0	0
j. Other payables	2270	5,363	5,328
		309,655	417,526
FUND BALANCES			
a. Nonspendable Fund Balance	2440	0	0
b. Restricted Fund Balance	2450	0	0
c. Committed Fund Balance	2460	0	0
d. Assigned Fund Balance	2490	2,187	0
e. Unassigned Fund Balance	2530	470,098	392,068
		472,285	392,068
		781,940	809,594

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		1,753,244				
	Less Expenditures From Page 4		1,833,461				
	Increase (decrease)		(80217)				
	Ending Fund Equity From Balance Sheet		392,068				These cells should be equal
	Less Beginning Fund Equity From Balance Sheet		472,285				
	Increase (decrease)		(80217)				
B. RECONCILIATION OF SCHOOL DISTRICT LIABILITY ACCT. #2075				Amount			
	1. School district liability at beg. of year (From balance sheet Acct # 2075, column b)						296,815
	2. ADD: School district assessment for current year						1,016,144
	3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)						1,312,959
	4. SUBTRACT: Payments made to school district						< 906,815 >
	(To balance sheet Acct # 2075, column c)						406,144
C. RECONCILIATION OF TAX ANTICIPATION NOTES				Amount			
	1. Short-term (TANS) debt at beginning of year	\$					-
	2. ADD: New issues during current year						130,000
	3. SUBTRACT: Issues retired during current year	<					130,000 >
	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-6

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 (Beginning of year) *	-	5,000	5,000
2. SUBTRACT: Abatements made (From pgs. 2-3 of tax collector's report)	7,334	9,448	(16,782)
3. SUBTRACT: Discounts (From pg. 2 of tax collector's report)			-
4. SUBTRACT: Refunds (Cash abatements - from treasurer or bookkeeper)	1,127	-	(1,127)
5. ESTIMATED ALLOWANCE FOR ABATEMENTS AT END OF YEAR ** (These amounts should be carried down to Section B, line 2)	-	5,000	5,000
6. Excess of estimate (Add to revenue on page 5)	(8,461)	(9,448)	(17,909)
<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. TAXPAYER'S RECEIVABLE WORKSHEET (From pgs. 2-3 of tax collector's report) ->	Acct. #1080	Acct. #1110	TOTALS
	Time	Lien	(c)
	(a)	(b)	(c)
1. Uncollected, end of year	269,833	121,342	390,975
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)	269,833	116,342	385,975

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

