

FINANCIAL REPORT OF THE TOWN OR CITY BUDGET

Enter TOWN/CITY Name Here >

Town of Atkinson

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?

NO

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: 5-30-12

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

Fred J. Chipids Jr.

Bill Sullivan

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)

Roberts & Greene, PLLC

Signature

Roberts & Greene, PLLC

Regular Office Hours

M-F 8:00am-4:00pm

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RECEIVED

JUN 07 2012

NH DEPT OF REVENUE ADM
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	174,964		124,105
4140-4149	Election, Reg. & Vital Statistics	148,987		132,405
4150-4151	Financial Administration	300,727		293,517
4152	Property Assessment			
4153	Legal Expense	40,000		123,309
4155-4159	Personnel Administration	36,105		51,400
4191-4193	Planning & Zoning	24,440	2,000	15,851
4194	General Government Buildings	85,714		67,460
4195	Cemeteries	41,881		41,044
4196	Insurance	55,336		81,131
4197	Advertising & Regional Assoc.	6,013		6,013
4199	Other General Government			
PUBLIC SAFETY TOTAL = show detail below				
4210-4214	Police	763,085		678,517
4215-4219	Ambulance	1		0
4220-4229	Fire	262,425		262,799
4240-4249	Building Inspection	44,973		44,433
4290-4298	Emergency Management	650		17,285
4299	Other (Incl. Communications)	37,570		37,567
AIRPORT/AVIATION CENTER TOTAL = show detail below				
4301-4309	Airport Operations			
HIGHWAYS & STREETS TOTAL = show detail below				
4311	Administration			
4312	Highways & Streets	442,295		428,970
4313	Bridges			
4316	Street Lighting	34,100		37,793
4319	Other			
SANITATION TOTAL = show detail below				
4321	Administration			
4323	Solid Waste Collection	34,239		27,298
4324	Solid Waste Disposal	589,601		576,392
4325	Solid Waste Facility Clean-up			
4326-4329	Sewage Coll. & Disposal & Other			
<i>Page Sub-Totals</i>		3,123,106	2,000	3,047,289

Acct. #	Explanation for "Other Authorizations" (Column 4) (Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust, transfers)
4191	Encumbered from 2010

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	5,585		5,017
4414	Pest Control	20,681		17,720
4415-4419	Health Agencies & Hosp. & Other	41,956		41,956
WELFARE = show detail below				
4441-4442	Administration & Direct Assist.	37,166		40,369
4444	Intergovernmental Welfare Pymts			
4445-4449	Vendor Payments & Other	12,000		6,674
CULTURE & RECREATION = show detail below				
4520-4529	Parks & Recreation	167,968		158,812
4550-4559	Library	354,896	(354,896)	
4583	Patriotic Purposes	2,600		2,517
4589	Other Culture & Recreation	40,804		32,960
CONSERVATION = show detail below				
4611-4612	Admin. & Purch. of Nat. Resources	7,996		6,210
4619	Other Conservation		1,860	2,811
4631-4632	Redevelopment and Housing			
4651-4659	Economic Development			
DEBT SERVICE = show detail below				
4711	Princ.- Long Term Bonds & Notes	85,000		85,000
4721	Interest-Long Term Bonds & Notes	67,788		67,788
4723	Int. on Tax Anticipation Notes			
4790-4799	Other Debt Service			
<i>Page Sub-Totals</i>		844,440	(354,896)	467,834

Acct. #	Explanation for "Other Authorizations" (Column 4) (Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust; transfers)
4550	Budget transfer
4619	Encumbered from 2010

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
	CAPITAL OUTLAY show detail below			
4901	Land	161,000	(161,000)	
4902	Machinery, Vehicles & Equipment	89,815	6,500	90,634
4903	Buildings	58,580	82,612	33,561
4909	Improvements Other Than Bldgs.	253,400		241,525
	OPERATING TRANSFERS OUT show detail below			
4912	To Special Revenue Fund		354,896	358,280
4913	To Capital Projects Fund			
4914	To Enterprise Fund			
	- Sewer			
	- Water			
	- Electric			
	- Airport			
4915	To Capital Reserve Fund	60,000		60,000
4916	To Expend. Trust Fund - not #4917	46,470		46,470
4917	To Health Maint. Trust Funds			
4918	To Nonexpendable Trust Funds			
4919	To Fiduciary Funds			
	<i>Page Sub-Totals</i>	669,265	283,008	830,470
	<i>Total Local Expenditure Sub-Totals</i>	4,636,811	(68,028)	4,345,593
	PAYMENTS TO OTHER GOVERNMENTS			
4931	Taxes Assessed for County	880,612		880,612
4932	Taxes Assessed for Village Dist.			
4933	Taxes Assessed for Local Educ.	10,114,301		10,114,301
4934	Taxes Assessed for State Educ.	2,050,668		2,050,668
4939	Payments to Other Governments			
	Less Proprietary Funds or Capital Project Funds			
	TOTAL GENERAL FUND EXPENDITURES	17,682,392	(68,028)	17,391,174

Acct. #	Explanation for "Other Authorizations" (Column 4) (Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust, transfers)
4901	To remove budgeting error - Item did NOT pass town meeting. Corresponding use of surplus removed from estimated revenues
4902	Encumbered from 2011
4903	Encumbered from 2011
4912	Budget transfer

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 Atkinson	
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)	15,431,299	15,430,669
3120	Land Use Change Taxes - General Fund		
3121	Land Use Change Taxes - Conservation Fund		
3180	Resident Taxes		
3185	Timber Taxes	1,500	379
3186	Payment in Lieu of Taxes		
3187	Excavation Tax (\$.02 cents per cu yd)		
3189	Other Taxes		
3190	Interest & Penalties on Delinquent Taxes	52,080	60,529
	Inventory Penalties		
	LICENSES, PERMITS & FEES		
3210	Business Licenses & Permits		
3220	Motor Vehicle Permit Fees	1,155,573	1,216,196
3230	Building Permits	22,812	44,068
3290	Other Licenses, Permits & Fees	87,476	38,541
3311-3319	From Federal Government	17,285	47,394
	FROM STATE		
3351	Shared Revenues		
3352	Meals & Rooms Tax Distribution	301,568	301,568
3353	Highway Block Grant	154,291	154,291
3354	Water Pollution Grant		
3355	Housing & Community Development		
3356	State & Federal Forest Land Reimbursement		
3357	Flood Control Reimbursement		
3359	Other (Including Railroad Tax)	200	220
3379	From Other Governments		
	CHARGES FOR SERVICES		
3401-3406	Income from Departments	54,071	43,519
3409	Other Charges	110,813	117,181
	MISCELLANEOUS REVENUES		
3501	Sale of Municipal Property	4,620	5,800
3502	Interest on Investments	5,671	5,265
3503-3509	Other	7,000	6,088
	INTERFUND OPERATING TRANSFERS IN		
3912	From Special Revenue Funds	25,049	22,315
3913	From Capital Projects Funds		
3914	From Enterprise Funds		
	Sewer - (Offset)		
	Water - (Offset)		
	Electric - (Offset)		
	Airport - (Offset)		
3915	From Capital Reserve Funds	90,084	87,242
3916	From Trust & Fiduciary Funds		
3917	Transfers from Conservation Fund		
	OTHER FINANCING SOURCES		
3934	Proceeds from Long Term Bonds & Notes		
	Less Proprietary Funds or Capital Project Funds		
	TOTAL GENERAL FUND REVENUE	17,521,392	17,581,265

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 or capital project funds.

General Fund Balance Sheet for Town/City of **Town of Atkinson** **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	7,279,816	7,807,264
b. Investments	1030	7,066	7,071
c. Restricted Assets			
d. Taxes receivable (See Section D, page 7)	1080	703,302	601,966
e. Tax liens receivable (See Section D, page 7)	1110	191,604	252,081
f. Accounts receivable	1150		
g. Due from other governments	1260	7,367	30,109
h. Due from other funds	1310		3,600
i. Other current assets	1400		
j. Tax deeded property (subject to resale)	1670	884	885
TOTAL ASSETS		8,190,039	8,702,976
B. LIABILITIES AND FUND EQUITY	Acct. #	Beginning of Year	End of year
Current liabilities	(a)	(b)	(c)
a. Warrants and accounts payable	2020	68,953	2,885
b. Compensated-absences payable	2030		
c. Contracts payable	2050		
d. Due to other governments	2070		
e. Due to school districts	2075	6,095,936	6,516,969
f. Due to other funds	2080	26,915	
g. Deferred revenue	2220		
h. Notes payable - Current	2230		
i. Bonds payable - Current	2250		
j. Other payables	2270	48,981	43,777
TOTAL CURRENT LIABILITIES		6,240,785	6,563,631
Fund equity:			
a. Nonspendable Fund Balance	2440		885
b. Restricted Fund Balance	2450		
c. Committed Fund Balance	2460		
d. Assigned Fund Balance	2490	92,972	107,760
e. Unassigned Fund Balance	2530	1,856,282	2,030,700
TOTAL FUND EQUITY		1,949,254	2,139,345
3. TOTAL LIABILITIES AND FUND EQUITY		8,190,039	8,702,976

*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 or capital project funds.

MS-5	RECONCILIATION (to assist in balance sheet preparation)			
A. GENERAL FUND BALANCE SHEET RECONCILIATION				
	Total Revenues From Page 5	17,581,265		
	Less Expenditures From Page 4	17,391,174		
	Increase (decrease)	190091		
	Ending Fund Equity From Balance Sheet	2,139,345		These cells should be equal
	Less Beginning Fund Equity From Balance Sheet	1,949,254		
	Increase (decrease)	190091		
B. RECONCILIATION OF SCHOOL DISTRICT LIABILITY ACCT. #2075			Amount	
	1. School district liability at beg. of year (From balance sheet Acct # 2075, column b)		6,095,936	
	2. ADD: School district assessment for current year		12,164,969	
	3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)		18,260,905	
	4. SUBTRACT: Payments made to school district		< 11,743,936 >	
	(To balance sheet Acct # 2075, column c)		6,516,969	
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 (Beginning of year) *	34,182	21,800	55,982
2. SUBTRACT: Abatements made (From pgs. 2-3 of tax collector's report)	325	16	(341)
3. SUBTRACT: Discounts (From pg. 2 of tax collector's report)			
4. SUBTRACT: Refunds (Cash abatements - from treasurer or bookkeeper)	11,662		(11,662)
5. ESTIMATED ALLOWANCE FOR ABATEMENTS AT END OF YEAR ** (These amounts should be carried down to Section B, line 2)	46,167	19,333	65,500
6. Excess of estimate (Add to revenue on page 5)	(23,972)	2,451	(21,521)
<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. TAXES/LIENS RECEIVABLE WORKSHEET			
	Acct. #1080	Acct. #1110	TOTALS
	Taxes	Liens	(c)
	(a)	(b)	(c)
1. Uncollected, end of year	648,133	271,414	919,547
2. SUBTRACT: "Overlay" carried forward as Allowance for Abatements (from Section A above, line 5)	↓ 46,167	↓ 19,333	↓ 65,500
3. Receivable, end of year (To Balance Sheet Acct. #1080 and 1110, column c)	601,966	252,081	854,047

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

