

No CPA

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11/6/12

WAB \$ 3,059,153

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.

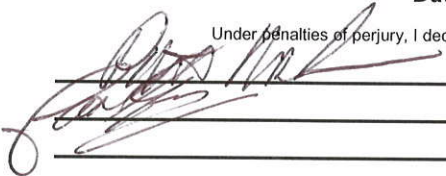
State of New Hampshire Department of Revenue Administration
Municipal Services Division
P.O. Box 487
Concord, NH 03302-0487
Telephone: (603) 230-5090

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





PREPARER

Under penalties of perjury, I declare that I have examined the information contained in this report 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)

Signature

Regular Office Hours

Email address

FOR DRA USE ONLY

RECEIVED

OCT 11 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
GENERAL GOVERNMENT TOTAL =				
show detail below				
4130-4139	Executive	277,838		286,855
4140-4149	Election, Reg. & Vital Statistics	108,506		109,665
4150-4151	Financial Administration	432,639		431,640
4152	Property Assessment	75,524	94,513	126,645
4153	Legal Expense	50,000		85,655
4155-4159	Personnel Administration	306,500		104,030
4191-4193	Planning & Zoning	121,041		97,650
4194	General Government Buildings	53,122		46,948
4195	Cemeteries	11,911		9,164
4196	Insurance	176,179		172,886
4197	Advertising & Regional Assoc.	64,787		64,656
4199	Other General Government	250,580		421,142
PUBLIC SAFETY TOTAL =				
show detail below				
4210-4214	Police	2,768,774		2,643,644
4215-4219	Ambulance	240,000		220,000
4220-4229	Fire	1,952,996		2,031,113
4240-4249	Building Inspection	126,772		115,520
4290-4298	Emergency Management			
4299	Other (Incl. Communications)			
AIRPORT/AVIATION CENTER TOTAL =				
show detail below				
4301-4309	Airport Operations			
HIGHWAYS & STREETS TOTAL =				
show detail below				
4311	Administration	117,211		112,863
4312	Highways & Streets	1,821,013		1,779,204
4313	Bridges			
4316	Street Lighting	122,100		146,368
4319	Other			
SANITATION TOTAL =				
show detail below				
4321	Administration			
4323	Solid Waste Collection	498,980		481,083
4324	Solid Waste Disposal	400,000		294,538
4325	Solid Waste Facility Clean-up			
4326-4329	Sewage Coll. & Disposal & Other			
Page Sub-Totals		9,976,473	94,513	9,781,267

Acct. #	Explanation for "Other Authorizations" (Column 4) (Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust, transfers)
4199	Discounts and Abatements 94,513.00

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	518,135		516,036
4414	Pest Control			
4415-4419	Health Agencies & Hosp. & Other			
WELFARE = show detail below				
4441-4442	Administration & Direct Assist.	85,881		99,743
4444	Intergovernmental Welfare Pymts			
4445-4449	Vendor Payments & Other			
CULTURE & RECREATION = show detail below				
4520-4529	Parks & Recreation	378,771		404,770
4550-4559	Library	171,862		167,393
4583	Patriotic Purposes			
4589	Other Culture & Recreation			
CONSERVATION = show detail below				
4611-4612	Admin. & Purch. of Nat. Resources			
4619	Other Conservation			
4631-4632	Redevelopment and Housing	66,608		63,467
4651-4659	Economic Development			15,000
DEBT SERVICE = show detail below				
4711	Princ.- Long Term Bonds & Notes	1,243,452		1,226,173
4721	Interest-Long Term Bonds & Notes	145,623		182,023
4723	Int. on Tax Anticipation Notes			
4790-4799	Other Debt Service	119,188		119,188
Page Sub-Totals		2,729,520	0	2,793,793

Acct. #	Explanation for "Other Authorizations" (Column 4) (Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust, transfers)
4411	\$1000.00 Reallocation DRA

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	176,300	5,049	110,499
4903	Buildings			
4909	Improvements Other Than Bldgs.	210,000	422,676	219,118
OPERATING TRANSFERS OUT show detail below				
4912	To Special Revenue Fund	988,901	3,305,318	2,730,398
4913	To Capital Projects Fund			
4914	To Enterprise Fund			
	- Sewer	1,844,950		1,170,542
	- Water			
	- Electric	10,548		4,477
	- Airport	461,907		275,844
4915	To Capital Reserve Fund			
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>3,692,606</i>	<i>3,733,043</i>	<i>4,510,877</i>
	<i>Total Local Expenditure Sub-Totals</i>	<i>16,398,599</i>	<i>3,827,556</i>	<i>17,085,937</i>
PAYMENTS TO OTHER GOVERNMENTS				
4931	Taxes Assessed for County		1,648,302	1,648,301
4932	Taxes Assessed for Village Dist.			
4933	Taxes Assessed for Local Educ.			3,708,726
4934	Taxes Assessed for State Educ.			713,900
4939	Payments to Other Governments			
	Less Proprietary Funds, Special Revenue Funds, or Capital Project Funds	3,306,306	3,305,318	4,130,715
TOTAL GENERAL FUND EXPENDITURES		13,092,293	2,170,540	19,026,149

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

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/City	Berlin
2012	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)		13,462,318
3120	Land Use Change Taxes - General Fund	1,500	8,625
3121	Land Use Change Taxes - Conservation Fund		
3180	Resident Taxes		
3185	Timber Taxes	15,000	2,402
3186	Payment in Lieu of Taxes	341,940	601,419
3187	Excavation Tax (\$.02 cents per cu yd)		224
3189	Other Taxes	5,000	1,085
3190	Interest & Penalties on Delinquent Taxes	174,000	210,812
	Inventory Penalties		
	LICENSES, PERMITS & FEES		
3210	Business Licenses & Permits	60,500	66,058
3220	Motor Vehicle Permit Fees	1,040,000	1,060,983
3230	Building Permits	7,000	5,270
3290	Other Licenses, Permits & Fees	16,900	14,924
3311-3319	From Federal Government		
	FROM STATE		
3351	Shared Revenues		
3352	Meals & Rooms Tax Distribution	448,982	448,982
3353	Highway Block Grant	227,601	219,731
3354	Water Pollution Grant	50,546	50,546
3355	Housing & Community Development		
3356	State & Federal Forest Land Reimbursement		
3357	Flood Control Reimbursement		
3359	Other (Including Railroad Tax)	11,173	64,437
3379	From Other Governments		0
	CHARGES FOR SERVICES		
3401-3406	Income from Departments	1,199,184	1,202,419
3409	Other Charges		
	MISCELLANEOUS REVENUES		
3501	Sale of Municipal Property	48,000	30,783
3502	Interest on Investments	65,000	3,855
3503-3509	Other	51,350	228,076
	INTERFUND OPERATING TRANSFERS IN		
3912	From Special Revenue Funds	988,901	5,750,352
3913	From Capital Projects Funds	11,700	0
3914	From Enterprise Funds		
	Sewer - (Offset)	1,793,180	3,894,208
	Water - (Offset)	735,381	735,381
	Electric - (Offset)		
	Airport - (Offset)	461,907	305,313
3915	From Capital Reserve Funds		
3916	From Trust & Fiduciary Funds	7,645	3,162
3917	Transfers from Conservation Fund		
	OTHER FINANCING SOURCES		
3934	Proceeds from Long Term Bonds & Notes		
	Less Proprietary Funds, Special Revenue Funds, or Capital Project Funds	3,998,714	9,890,864
	TOTAL GENERAL FUND REVENUE	3,763,676	18,480,499

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/City Berlin	2012
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	2,576,071	2,593,576
b. Investments	1030	6,674,326	10,678,276
c. Restricted Assets			0
d. Taxes receivable	1080	3,867,435	1,785,996
e. Tax liens receivable	1110	963,672	991,102
f. Accounts receivable	1150	231,817	438,090
g. Due from other governments	1260	109,167	32,008
h. Due from other funds	1310	3,493,376	1,231,854
i. Other current assets	1400	1,689	1,653
j. Tax deeded property (subject to resale)	1670	687,603	800,081
TOTAL ASSETS		18,605,159	18,552,638
B. LIABILITIES AND FUND EQUITY	Acct. #	Beginning of Year	End of year
Current liabilities	(a)	(b)	(c)
a. Warrants and accounts payable	2020	441,659	339,517
b. Compensated absences payable	2030	267,488	300,402
c. Contracts payable	2050		
d. Due to other governments	2070	9,520	9,520
e. Due to school districts	2075		0
f. Due to other funds	2080	6,139,941	6,921,853
g. Deferred revenue	2220	7,560,688	7,341,133
h. Notes payable - Current	2230		
i. Bonds payable - Current	2250		
j. Other payables	2270	0	
TOTAL CURRENT LIABILITIES		14,419,296	14,912,425
Fund equity *			
a. Nonspendable Fund Balance	2440	430,428	434,955
b. Restricted Fund Balance	2450		0
c. Committed Fund Balance	2460		
d. Assigned Fund Balance	2490	430,718	146,105
e. Unassigned Fund Balance	2530	3,324,717	3,059,153
TOTAL FUND EQUITY		4,185,863	3,640,213
3. TOTAL LIABILITIES AND FUND EQUITY		18,605,159	18,552,638

*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		18,480,499		
	Less Expenditures From Page 4		19,026,149		
	Increase (decrease)		(545650)		
	Ending Fund Equity From Balance Sheet		3,640,213		These cells should be equal
	Less Beginning Fund Equity From Balance Sheet		4,185,863		
	Increase (decrease)		(545650)		
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				
	3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)			-	
	4. SUBTRACT: Payments made to school district		<	>	
	(To balance sheet Acct # 2075, column c)			-	
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) *	-	-	-
2. SUBTRACT: Abatements made (From pgs. 2-3 of tax collector's report)	89,556	26,127	(115,683)
3. SUBTRACT: Discounts (From pg. 2 of tax collector's report)			#VALUE!
4. SUBTRACT: Refunds (Cash abatements - from treasurer or bookkeeper)			-
5. ESTIMATED ALLOWANCE FOR ABATEMENTS AT END OF YEAR ** (These amounts should be carried down to Section B, line2)	-	-	-
6. Excess of estimate (Add to revenue on page 5)	(89,556)	#VALUE!	#VALUE!
<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 (From pgs 2-3 of tax collector's report) >	Acct. #1080	Acct.#1110	TOTALS
	Taxes	Liens	(c)
1. Uncollected, end of year	1,000,000	550,000	1,550,000
2. SUBTRACT: "Overlay" carried forward as Allowance for Abatements (from Section A above, line 5)	↓ -	↓ -	↓ -
3. Receivable, end of year (To Balance Sheet Acct.#1080 and 1110, column c)	1,000,000	550,000	1,550,000

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

Reporting Year = 2012 Op FY Reporting Year = n/a

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
1997 Schools 97 DGTD	\$ 4,500,000	School Imp.	\$ 300,000	4.45	01/15/13	\$ 600,000	\$ -	\$ 300,000	\$300,000
1997 Schools 97 C	1,500,000	School Imp.	100,000	4.5	01/15/13	200,000	-	100,000	\$100,000
Water 1993	3,000,000	Water Project	150,000	5.6	08/15/13	450,000	-	150,000	\$300,000
Water 1994	3,000,000	Water Project	150,000	5.6	8/15/2014	600,000	-	150,000	\$450,000
Water 1995	6,100,000	Water Project	305,000	5.25	7/15/2015	1,830,000	-	305,000	\$1,525,000
Wastewater Upgrade Phase I	5,000,000	Waste Collection	122,854	4.25	9/5/1932	4,574,156	-	139,380	\$4,434,776
Capital Improvement Loans	5,000,000	CIP Projects	782,772	2.99	12/31/2018	4,841,115	-	782,772	\$4,058,343
									\$0
									\$0
TOTAL	\$ 28,100,000					\$ 13,095,271		\$ 1,927,152	\$ 11,168,119

Remarks

**Supplemental Page
Revolving Funds and Conservation Funds**

Please provide information regarding revenues, expenditures, and outstanding balances for Conservation Fund and each revolving fund under RSA 31:95-d.

Name of Fund	Revenues	Expenditures	Balance Remaining in Fund

INSTRUCTIONS

INSTRUCTIONS FOR THE NEW MS-5 FINANCIAL REPORT OF THE TOWN OR CITY BUDGET
 The MS-5 is to be used by every NH town or city to report the year end financial status of the budget. The report is to be completed at the end of the reporting year and submitted to the NH Department of Revenue Administration (DRA) pursuant to RSA 21-J:34, V.

PAGE 1 COVER SHEET

- Cell C5 Enter the Town or City Name.
- Cell C7 Enter year of the report if a calendar fiscal year end. Example: 2012
- Cell C9 Enter year of the report optional fiscal year end. Example: 06/30/12
- Cell C12 ENTER "YES" IF THE TOWN/CITY ACCOUNTS FOR SOME EXPENDITURES AS PROPRIETARY FUNDS OR CAPITAL PROJECT FUNDS

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 later removed 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.

The governing body and preparer must sign in ink, date, and mail the report to DRA at the address on the cover by April 1 after a calendar reporting year and by Sept. 1 for optional reporting year.

PAGES 2-4 EXPENDITURES OF THE BUDGET

- Column 3 Enter gross appropriations as voted at the prior year's annual and any special meetings and as approved by DRA on the MS-2. In the future, DRA will pre-populate this column. Enter expenditure authorizations in addition to amounts in column 3, and detail in the box at the bottom of the page.
- Column 4 Examples: Emergency expenditures under RSA 32:11; grant expenditures under RSA 31:95-b; additional expenditures from capital reserve or trust by agents. Enter actual expenditures (sum of columns 3+4). (Proprietary funds, special revenue, and capital project funds are to be netted out for this report, generally in acct.#4914 or #4912).

Box on Bottom of Page Provide detail for amounts in column 4.

PAGE 5 REVENUES

- Column 3 Enter estimated revenues from reporting year MS-4 used to set the tax rate. In the first row, acct. #3110, add property tax amount from tax collector's warrant, less overlay.
- Column 4 Enter actual revenues for the reporting year. Proprietary funds, special revenue, and capital project funds are to be netted out for this report at the bottom of the column.

Enter general fund revenue amounts in the last row.

PAGE 6 GENERAL FUND BALANCE SHEET

- Column (b) Enter Beginning of the Year amounts using prior year's End of Year amounts or as adjusted by your auditors.
- Column (c) Enter End of Year amounts from your records or as adjusted by your auditors.

See Pages 7-8 for reconciliation worksheets to calculate amounts.

To be GASB 54 compliant, the fund balance classifications have changed. See the next worksheet tab for further explanation.

PAGE 7 RECONCILIATION WORKSHEET

The cells have sample data for illustration.

- Section A This section illustrates how revenues and expenditures flow through to fund balance.
- Section B Enter amounts to determine end of year school district liability, or call your SAU for year end amounts.
- Section C Enter amounts to determine end of year TAN liability amount.

PAGE 8 OPTIONAL RECONCILIATION WORKSHEET

The cells have sample data for illustration.

- Section A Enter amounts and confer with assessors for amount on line 5 to determine estimated Allowance for Uncollectibles/Abatements.
- Section B Enter year end uncollected amounts from tax collector's report, MS-61, and subtract estimated Allowance for Uncollectibles/Abatements from Section C.

PAGE 9 AMORTIZATION OF LONG-TERM DEBT

Enter long-term debt information

PAGE 10 Supplemental Schedule

Provide schedule of revenues, expenditures, and balances of all revolving funds established under RSA 31:95-d.

AS PREVIOUSLY CLASSIFIED IN PRIOR YEARS

a. Assigned (formerly reserve for encumbrances)	2440
b. Committed (formerly reserve for continuing appropriations)	2450
c. Restricted (formerly reserve for appropriations voted for CRF/ETF)	2460
d. Committed (formerly reserve for appropriations voted)	2460
e. Assigned (formerly reserve for special purposes)	2490
f. Unassigned (formerly unreserved fund balance)	2530

AS REQUIRED UNDER GASB 54

a. Nonspendable Fund Balance	2440
b. Restricted Fund Balance	2450
c. Committed Fund Balance	2460
d. Assigned Fund Balance	2490
e. Unassigned Fund Balance	2530

- = Non-cash items such as inventories or prepaid items.
- = Funds legally restricted, such as a grant or library funds.
- = Can only be used for a specific voted purpose, like a special warrant article.
- = Intended for specific purpose such as an encumbrance.
- = Spendable fund balance (formerly called unreserved or surplus)