

PDF Form 2

FINANCIAL REPORT OF THE TOWN OR CITY BUDGET

Enter TOWN/CITY Name Here > **TOWN OF BRENTWOOD**

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? **Yes**

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: **10/2/2012**

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 Signature]

[Handwritten Signature]

[Handwritten Signature]

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)
MICHAEL J. CAMPO

Signature *[Handwritten Signature]*

Regular Office Hours
MONDAY - FRIDAY 8:00 AM - 4:30 PM

Email address
MCAMPO@PLDZIK.COM

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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	101,004	-	95,408
4140-4149	Election, Reg. & Vital Statistics	81,554	-	80,362
4150-4151	Financial Administration	186,930	-	180,260
4152	Property Assessment	-	-	-
4153	Legal Expense	22,002	-	18,552
4155-4159	Personnel Administration	81,964	-	78,985
4191-4193	Planning & Zoning	46,881	-	44,597
4194	General Government Buildings	7,801	-	8,226
4195	Cemeteries	96,837	-	91,763
4196	Insurance	19,228	-	17,228
4197	Advertising & Regional Assoc.	27,958	-	28,936
4199	Other General Government	-	-	-
PUBLIC SAFETY TOTAL =				
show detail below				
4210-4214	Police	502,636	-	509,984
4215-4219	Ambulance	-	-	-
4220-4229	Fire	260,222	-	292,380
4240-4249	Building Inspection	17,262	-	15,804
4290-4298	Emergency Management	7,576	-	2,035
4299	Other (Incl. Communications)	-	-	200
AIRPORT/AVIATION CENTER TOTAL =				
show detail below				
4301-4309	Airport Operations	-	-	-
HIGHWAYS & STREETS TOTAL =				
show detail below				
4311	Administration	-	-	-
4312	Highways & Streets	615,995	-	594,167
4313	Bridges	-	-	-
4316	Street Lighting	444	-	-
4319	Other	-	-	-
SANITATION TOTAL =				
show detail below				
4321	Administration	-	-	-
4323	Solid Waste Collection	165,596	-	159,848
4324	Solid Waste Disposal	104,450	-	104,844
4325	Solid Waste Facility Clean-up	-	-	-
4326-4329	Sewage Coll. & Disposal & Other	-	-	-
Page Sub-Totals		2,306,120		2,301,559

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 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	33,817	-	29,054
4415-4419	Health Agencies & Hoap. & Other	1,100	-	1,100
WELFARE show detail below				
4441-4442	Administration & Direct Assist.	5,734	-	6,356
4444	Intergovernmental Welfare Pymts	-	-	-
4445-4449	Vendor Payments & Other	-	-	-
CULTURE & RECREATION show detail below				
4520-4529	Parks & Recreation	33,753	-	34,074
4550-4559	Library	180,501	-	177,325
4583	Patriotic Purposes	-	-	-
4589	Other Culture & Recreation	-	-	-
CONSERVATION show detail below				
4611-4612	Admin. & Purch. of Nat. Resources	5,641	-	2,641
4619	Other Conservation	-	-	-
4631-4632	Redevelopment and Housing	-	-	-
4651-4659	Economic Development	-	-	-
DEBT SERVICE show detail below				
4711	Princ.- Long Term Bonds & Notes	236,000	-	236,000
4721	Interest-Long Term Bonds & Notes	168,178	-	168,177
4723	Int. on Tax Anticipation Notes	30,000	-	-
4790-4799	Other Debt Service	-	-	-
		654,722		654,722

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	-	-	-
4902	Machinery, Vehicles & Equipment	-	-	-
4903	Buildings	-	-	-
4909	Improvements Other Than Bldgs.	-	-	-
OPERATING TRANSFERS OUT Show Detail Below				
4912	To Special Revenue Fund	-	-	4,954
4913	To Capital Projects Fund	-	-	-
4914	To Enterprise Fund	-	-	-
	- Sewer	-	-	-
	- Water	-	-	-
	- Electric	-	-	-
	- Airport	-	-	-
4915	To Capital Reserve Fund	120,000	-	120,000
4916	To Expend. Trust Fund - not #4917	-	-	-
4917	To Health Maint. Trust Funds	-	-	-
4918	To Nonexpendable Trust Funds	-	-	-
4919	To Fiduciary Funds	-	-	-
	Page Sub-Totals	120,000		124,954
	Total Capital Expenditure Sub-Totals	120,000		124,954
PAYMENTS TO OTHER GOVERNMENTS				
4931	Taxes Assessed for County	480,837	-	480,837
4932	Taxes Assessed for Village Dist.	-	-	-
4933	Taxes Assessed for Local Educ.	7,958,612	-	7,958,612
4934	Taxes Assessed for State Educ.	1,083,363	-	1,083,363
4939	Payments to Other Governments	-	-	-
Less: Proprietary Funds or Capital Project Funds				
		12,643,656		12,604,052

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 the municipality's audited financials for more information on proprietary funds or capital project funds.

TOWN OF BRENTWOOD	
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)	11,045,253	10,983,082 ✓
3120	Land Use Change Taxes - General Fund	85,000	124,000
3121	Land Use Change Taxes - Conservation Fund	-	-
3180	Resident Taxes	-	-
3185	Timber Taxes	659	659
3186	Payment in Lieu of Taxes	-	-
3187	Excavation Tax (\$.02 cents per cu yd)	286	286
3189	Other Taxes	-	-
3190	Interest & Penalties on Delinquent Taxes	65,000	85,592
	Inventory Penalties	-	-
LICENSES, PERMITS & FEES			
3210	Business Licenses & Permits	-	-
3220	Motor Vehicle Permit Fees	699,222	723,701
3230	Building Permits	12,000	17,936
3290	Other Licenses, Permits & Fees	7,700	19,802
3311-3319	From Federal Government	38,616	13,859
GRANTS			
3351	Shared Revenues	-	-
3352	Meals & Rooms Tax Distribution	200,406	200,406
3353	Highway Block Grant	111,482	111,482
3354	Water Pollution Grant	-	-
3355	Housing & Community Development	-	-
3356	State & Federal Forest Land Reimbursement	-	-
3357	Flood Control Reimbursement	-	-
3359	Other (Including Railroad Tax)	-	-
3379	From Other Governments	-	-
CHARGES FOR SERVICES			
3401-3406	Income from Departments	6,500	21,245
3409	Other Charges	-	-
MISCELLANEOUS REVENUES			
3501	Sale of Municipal Property	4,132	5,532
3502	Interest on Investments	2,000	1,888
3503-3509	Other	-	38,473
INTERFUND OPERATING TRANSFERS IN			
3912	From Special Revenue Funds	-	-
3913	From Capital Projects Funds	-	-
3914	From Enterprise Funds	-	-
	Sewer - (Offset)	-	-
	Water - (Offset)	-	-
	Electric - (Offset)	-	-
	Airport - (Offset)	-	-
3915	From Capital Reserve Funds	-	7,337
3916	From Trust & Fiduciary Funds	-	3,411
3917	Transfers from Conservation Fund	-	-
OTHER FINANCING SOURCES			
3934	Proceeds from Long Term Bonds & Notes	-	283,849
Less Proprietary Funds or Capital Project Funds			
		12,278,258	12,642,540

- extend bonding authority?

General Fund Balance Sheet for Town/City of

TOWN OF BRENTWOOD

2011

or Optional Reporting Year = N/A

ASSETS	Acct. #	Beginning of Year	End of Year
Current Assets	(a)	(b)	(c)
a. Cash and equivalents	1010	4,898,337	4,740,524
b. Investments	1030	-	-
c. Restricted Assets			
d. Taxes receivable (See Section D, page 7)	1080	627,703	601,537
e. Tax liens receivable (See Section D, page 7)	1110	230,714	264,970
f. Accounts receivable	1150	-	2,228
g. Due from other governments	1260	117,578	78,962
h. Due from other funds	1310	11,414	49,611
i. Other current assets	1400	-	-
j. Tax deeded property (subject to resale)	1670	-	-
		5,885,746	5,737,832
LIABILITIES			
a. Warrants and accounts payable	2020	24,132	3,077
b. Compensated absences payable	2030	-	-
c. Contracts payable	2050	-	-
d. Due to other governments	2070	-	179
e. Due to school districts	2075	4,408,777	4,243,251
f. Due to other funds	2080	-	-
g. Deferred revenue	2220	5,006	5,006
h. Notes payable - Current	2230	-	-
i. Bonds payable - Current	2250	-	-
j. Other payables	2270	-	-
		4,437,915	4,251,513
FUND BALANCES			
a. Nonspendable Fund Balance	2440	-	-
b. Restricted Fund Balance	2450	-	-
c. Committed Fund Balance	2460	161,029	31,435
d. Assigned Fund Balance	2490	-	-
e. Unassigned Fund Balance	2530	1,286,802	1,454,884
		1,447,831	1,486,319
		5,885,746	5,737,832

MS-5	RECONCILIATION (to assist in balance sheet preparation)				
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A. GENERAL FUND BALANCE SHEET RECONCILIATION

Total Revenues From Page 5		12,642,540		
Less Expenditures From Page 4		12,604,052		
Increase (decrease)		38,488		
Ending Fund Equity From Balance Sheet		1,486,319		
Less Beginning Fund Equity From Balance Sheet		1,447,831		
Increase (decrease)		38,488		

B. RECONCILIATION OF SCHOOL DISTRICT LIABILITY (ACCT # 2075)

	Amount	
1. School district liability at beg. of year (From balance sheet Acct # 2075, column b)	4,408,777	✓
2. ADD: School district assessment for current year	9,041,975	✓
3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)	13,450,752	
4. SUBTRACT: Payments made to school district	< 9,207,501 >	
(To balance sheet Acct # 2075, column c)	4,243,251	✓

C. RECONCILIATION OF TANS 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)	-	

MS-8

OPTIONAL RECONCILIATION (to assist in balance sheet preparation)

A. USE OF OVERLAY & ALLOWANCE FOR UNCOLLECTIBLES/ABATEMENTS	Year of 1976	Year of 1975	TOTAL
	(a)	(b)	(c)
1. Overlay/Allowance for Uncollectibles/Abatements (Beginning of year) *	41,664	23,515	65,179
2. SUBTRACT: Abatements made (From pgs. 2-3 of tax collector's report)	10,241	563	(10,804)
3. SUBTRACT: Discounts (From pg. 2 of tax collector's report)	-	-	-
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, line 2)	22,909	10,091	33,000
6. Excess of estimate (Add to revenue on page 5)	8,514	12,861	21,375

*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. TAXPAYER'S RECEIVABLE WORKSHEET (From pgs. 2-3 of tax collector's report)	Acct. #1080	Acct. #1110	TOTALS
	(a)	(b)	(c)
1. Uncollected, end of year	624,446	275,061	899,507
2. SUBTRACT: "Overlay" carried forward as Allowance for Abatements (from Section A above, line 5)	22,909	10,091	33,000
3. Receivable, end of year (To Balance Sheet Acct. #1080 and 1110, column c)	601,537	264,970	866,507

Reporting Year = 2011 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
Demeritt Land Purchase	\$ 450,000	General	Variable	6.00%	2011	\$ 51,262	\$ -	\$ 51,262	\$ -
Library Addition	565,000	General	30,000	4.39%	2023	355,000	-	30,000	325,000
Land Purchase	500,000	General	25,000	4.40%	2025	375,000	-	25,000	350,000
Conservation Easement	237,800	General	Variable	4.56%	2027	195,000	-	15,000	180,000
Conservation Easement	947,045	General	Variable	4.23%	2028	850,000	-	50,000	800,000
Fire Station	1,551,000	General	Variable	Variable	2030	1,551,000	-	76,000	1,475,000
Conservation Easement	268,300	General	Variable	3.28%	2032	-	268,300	-	268,300
TOTAL ----->									

Remarks

TOWN OF BRENTWOOD, NEW HAMPSHIRE
Nonmajor Governmental Funds
Capital Project Fund
December 31, 2011

	<u>Capital Project Fund</u>
ASSETS	
Cash and cash equivalents	\$ 5,738
Total assets	<u>\$ 5,738</u>
LIABILITIES AND FUND BALANCES	
Liabilities:	
Total liabilities	<u>-</u>
Fund balances:	
Restricted	<u>5,738</u>
Total fund balances	<u>5,738</u>
Total liabilities and fund balances	<u>\$ 5,738</u>

TOWN OF BRENTWOOD, NEW HAMPSHIRE

Capital Project Fund

**Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
For the Fiscal Year Ended December 31, 2011**

	<u>Capital Project Fund</u>
Revenues:	
Taxes	\$ -
Licenses and permits	-
Intergovernmental	-
Charges for services	-
Miscellaneous	-
Total revenues	<u>-</u>
Expenditures:	
Current:	
General government	-
Public safety	-
Highways and streets	-
Water distribution and treatment	-
Sanitation	-
Health	-
Welfare	-
Culture and recreation	-
Conservation	-
Debt service:	
Principal	-
Interest	-
Capital outlay	<u>8,768</u>
Total expenditures	<u>8,768</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(8,768)</u>
Net change in fund balances	(8,768)
Fund balances, beginning	<u>14,506</u>
Fund balances, ending	<u>\$ 5,738</u>

