

PDF 9/20/12

\$890,259

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? 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:

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.

Craig K...
Shawn L. G...
R. Marsh Morgan Jr.

Charles W. Cheney
Ch. P. Wheeler

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) GREGORY A. COLBY, CPA	Signature <i>Greg Colby</i>
Regular Office Hours MONDAY-FRIDAY, 8:00 - 4:00	Email address gcolby@plodzik.com

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SEP 13 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
4130-4139	Executive	68,515		82,232
4140-4149	Election, Reg. & Vital Statistics	122,419		109,612
4150-4151	Financial Administration	112,381		101,726
4152	Property Assessment	47,000		46,608
4153	Legal Expense	15,000		6,621
4155-4159	Personnel Administration	303,010		279,249
4191-4193	Planning & Zoning	12,050		7,524
4194	General Government Buildings	67,895		85,974
4195	Cemeteries	51,199		51,175
4196	Insurance	42,713		45,116
4197	Advertising & Regional Assoc.	14,500		14,295
4199	Other General Government	26,510		11,507
4210-4214	Police	434,211		417,676
4215-4219	Ambulance			0
4220-4229	Fire	404,762		403,505
4240-4249	Building Inspection			0
4290-4298	Emergency Management	100		3,550
4299	Other (Incl. Communications)	500		0
4301-4309	Airport Operations			
4311	Administration			0
4312	Highways & Streets	635,767		638,984
4313	Bridges			4,800
4318	Street Lighting			0
4319	Other			0
4321	Administration			0
4323	Solid Waste Collection			180,769
4324	Solid Waste Disposal	246,323		0
4325	Solid Waste Facility Clean-up			0
4326-4329	Sewage Coll. & Disposal & Other			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
4331	Administration			
4332	Water Services			
4335-4339	Water Treatment, Conserv. & Other			
4351-4352	Admin. and Generation			
4353	Purchase Costs			
4354	Electric Equipment Maintenance			
4359	Other Electric Costs			
4411	Administration			0
4414	Pest Control			0
4415-4419	Health Agencies & Hosp. & Other	15,288		15,288
4441-4442	Administration & Direct Assist.	45,000		31,300
4444	Intergovernmental Welfare Pymts			0
4445-4449	Vendor Payments & Other	3,000		0
4520-4529	Parks & Recreation	41,830		41,894
4550-4559	Library	38,967		0
4583	Patriotic Purposes	5,600		600
4589	Other Culture & Recreation			0
4611-4612	Admin. & Purch. of Nat. Resources	1,075		1,423
4619	Other Conservation			
4631-4632	Redevelopment and Housing			
4651-4659	Economic Development			
4711	Princ.- Long Term Bonds & Notes	2,349,072		93,784
4721	Interest-Long Term Bonds & Notes	12,597		1,139
4723	Int. on Tax Anticipation Notes	5,000		13,467
4790-4799	Other Debt Service			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
4901	Land			0
4902	Machinery, Vehicles & Equipment	87,298		84,157
4903	Buildings			63,777
4909	Improvements Other Than Bldgs.			0
4912	To Special Revenue Fund			43,967
4913	To Capital Projects Fund	476,889		105,792
4914	To Enterprise Fund			0
	- Sewer			
	- Water			
	- Electric			
	- Airport			
4915	To Capital Reserve Fund	170,450		170,450
4916	To Expend. Trust Fund - not #4917			0
4917	To Health Maint. Trust Funds			0
4918	To Nonexpendable Trust Funds			0
4919	To Fiduciary Funds			0
4931	Taxes Assessed for County			609,545
4932	Taxes Assessed for Village Dist.			893,811
4933	Taxes Assessed for Local Educ.			4,117,133
4934	Taxes Assessed for State Educ.			918,473
4939	Payments to Other Governments			0
		2,147,889		63,777
		3,232,143	0	9,633,146

***Reduced by transfer included twice (\$105,792)

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.

Town/City Name	
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
3110	Property Taxes (commitment less overlay)	1,858,256	8,503,752 ✓
3120	Land Use Change Taxes - General Fund	4,800	1,667
3121	Land Use Change Taxes - Conservation Fund		
3180	Resident Taxes		
3185	Timber Taxes	12,425	8,846
3186	Payment in Lieu of Taxes	5,836	5,836
3187	Excavation Tax (\$.02 cents per cu yd)	621	633
3189	Other Taxes	9,625	
3190	Interest & Penalties on Delinquent Taxes	49,500	75,314
	Inventory Penalties		
3210	Business Licenses & Permits		0
3220	Motor Vehicle Permit Fees	440,000	475,597
3230	Building Permits	4,600	4,667
3290	Other Licenses, Permits & Fees	13,000	15,077
3311-3319	From Federal Government	1,724,000	49,431
3351	Shared Revenues		0
3352	Meals & Rooms Tax Distribution	148,887	148,887
3353	Highway Block Grant	122,914	122,914
3354	Water Pollution Grant		0
3355	Housing & Community Development		
3356	State & Federal Forest Land Reimbursement		0
3357	Flood Control Reimbursement		0
3359	Other (Including Railroad Tax)	439,889	0
3379	From Other Governments		
3401-3406	Income from Departments	80,000	79,244
3409	Other Charges		
3501	Sale of Municipal Property	1,584	3,595
3502	Interest on Investments	700	640
3503-3509	Other	3,800	39,380
3912	From Special Revenue Funds		0
3913	From Capital Projects Funds		21,563
3914	From Enterprise Funds		0
	Sewer - (Offset)		
	Water - (Offset)		
	Electric - (Offset)		
	Airport - (Offset)		
3915	From Capital Reserve Funds	2,150	0
3916	From Trust & Fiduciary Funds	1,473	0
3917	Transfers from Conservation Fund		0
4000	Use of Fund Balance - Proceeds LT Bond		2,147,889
	Less Proprietary Funds or Capital Project Funds		75
		3,232,143	9,556,968 ✓

NOTE: NH law requires all municipalities to gross appropriate full disclosure of major appropriations and offsetting revenues are required on this report. These revenues are 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.

3934

***Reduced by transfer included twice (\$105,792)

General Fund Balance Sheet for Town/City of		Town/City Name	2011
		or Optional Reporting Year = n/a	
ASSETS			
Current Assets			
a. Cash and equivalents	1010	2,179,365	1,608,829
b. Investments	1030	18,852	18,865
c. Restricted Assets		0	
d. Taxes receivable (See Section D, page 7)	1080	920,003	2,202,572
e. Tax liens receivable (See Section D, page 7)	1110	260,147	400,466
f. Accounts receivable	1150	33,542	12,529
g. Due from other governments	1260	17,818	0
h. Due from other funds	1310	33,496	26,486
i. Other current assets	1400		0
j. Tax deeded property (subject to resale)	1670	6,485	0
		3,469,708	4,269,747
Liabilities			
Current Liabilities			
a. Warrants and accounts payable	2020	0	1,829
b. Compensated absences payable	2030	0	0
c. Contracts payable	2050	0	0
d. Due to other governments	2070	219,347	447,387
e. Due to school districts	2075	2,248,649	2,097,558
f. Due to other funds	2080	30,007	107,442
g. Deferred revenue	2220	0	15,004
h. Notes payable - Current	2230	0	0
i. Bonds payable - Current	2250	0	0
j. Other payables	2270	0	705,000
		2,498,003	3,374,220
Other Liabilities			
a. Nonspendable Fund Balance	2440		0
b. Restricted Fund Balance	2450		
c. Committed Fund Balance	2460	6,485	
d. Assigned Fund Balance	2490	53,000	5,268
e. Unassigned Fund Balance	2530	912,220	890,259
		971,705	895,527
		3,469,708	4,269,747

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9/19/12

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)			
GENERAL FUND (To assist in preparing the balance sheet)				
	Total Revenues From Page 5		9,556,968	
	Less Expenditures From Page 4		9,633,146	
	Increase (decrease)		(76178)	
	Ending Fund Equity From Balance Sheet		895,527	These cells should be equal
	Less Beginning Fund Equity From Balance Sheet		971,705	
	Increase (decrease)		(76178)	
SCHOOL DISTRICT LIABILITY				
	1. School district liability at beg. of year (From balance sheet Acct # 2075, column b)		2,248,640	= last yr.
	2. ADD: School district assessment for current year		5,035,608	✓
	3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)		7,284,255	
	4. SUBTRACT: Payments made to school district		< 5,186,687 >	
	(To balance sheet Acct # 2075, column c)		2,097,558	to B/S.
SHORT-TERM (TANS) DEBT				
	1. Short-term (TANS) debt at beginning of year	\$		
	2. ADD: New issues during current year		3,054,000	
	3. SUBTRACT: Issues retired during current year	<	2,999,000 >	
	4. Short-term (TANS) debt outstanding at end of year (Lines 1 + 2 - 3) (To balance sheet in Acct # 2230, column c)		705,000	to B/S.
SAMPLE FIGURES USED FOR ILLUSTRATION. USE THE MUNICIPALITY'S ACTUAL FIGURES.				

MS-5 OPTIONAL RECONCILIATION (to assist in balance sheet preparation)			
	(a)	(b)	(c)
1. Overlay/Allowance for Uncollectibles/Abatements (Beginning of year) *	75,893	65,000	140,893
2. SUBTRACT: Abatements made (From pgs. 2-3 of tax collector's report)	22,425	52,504	(74,929)
3. SUBTRACT: Discounts (From pg. 2 of tax collector's report)	-	-	-
4. SUBTRACT: Refunds (Cash abatements - from treasurer or bookkeeper)	10,212	11,372	(21,584)
5. ESTIMATED ALLOWANCE FOR ABATEMENTS AT END OF YEAR ** (These amounts should be carried down to Section B, line2)	13,051		13,051
6. Excess of estimate (Add to revenue on page 5)	30,205	1,124	31,329
<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>			
	(a)	(b)	(c)
1. Uncollected, end of year	2,215,823	400,466	2,616,089
2. SUBTRACT: "Overlay" carried forward as Allowance for Abatements (from Section A above, line 5)	↓ 13,051	↓ -	↓ 13,051
3. Receivable, end of year (To Balance Sheet Acct.#1080 and 1110, column c)	2,202,572	400,466	2,603,038

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

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
Description	Original obligation	Purpose	Annual installment	Interest rate	Date of final payment	Bonds o/s at beginning of year	Bonds issued this year	Bonds retired this year	Bonds o/s at end of year
Fire Department Substation	\$ 214,078 G		\$ 21,408	4.00%	2016	\$ 144,846	\$ -	\$ 24,108	\$ 120,538
Road Reconstruction	75,017 G		7,502	4.75%	2012	30,008	-	15,003	15,003
Bridge	218,700 G		21,870	3.5%	2014	186,830	-	54,675	142,155
0	0		0	0.00%					
0	0		0	0.00%					
0	0		0	0.00%					
0	0		0	0.00%					
0	0		0	0.00%					
0	0		0	0.00%					
0	0		0	0.00%					
0	0		0	0.00%					
0	0		0	0.00%					
0	0		0	0.00%					
TOTAL	\$ 507,795								\$ 277,696

Remarks

