

CPA: Melanson

PDF 10/10/12

WFB \$755,943

MS-6

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.

Ray G. [Signature]

PREPARER	
<small>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.)</small>	
<small>Preparer (Please print or type)</small> Melanson Heath & Company	<small>Signature</small> <i>Frank R. Biron</i>
<small>Regular Office Hours</small>	<small>Email address</small> fbiron@melansonheath.com

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SEP 11 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 City of Claremont, New Hampshire

Reporting Year = 12/31/2011

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 =		3,120,275	-	3,299,953
show detail below				
4130-4139	Executive	382,512		479,533
4140-4149	Election, Reg. & Vital Statistics	10,000		9,013
4150-4151	Financial Administration	1,171,888		867,570
4152	Property Assessment	-		195,957
4153	Legal Expense	39,500		91,448
4155-4159	Personnel Administration	85,000		-
4181-4193	Planning & Zoning	656,481		667,369
4184	General Government Buildings	316,221		430,524
4185	Cemeteries	189,125		167,852
4186	Insurance	133,403		86,978
4197	Advertising & Regional Assoc.	16,145		-
4199	Other General Government	120,000		303,709
PUBLIC SAFETY TOTAL =		4,591,610	-	4,527,928
show detail below				
4210-4214	Police	2,221,349		2,577,890
4215-4219	Ambulance	72,000		-
4220-4229	Fire	1,885,653		1,950,038
4240-4249	Building Inspection	-		-
4280-4298	Emergency Management	1,040		-
4299	Other (Incl. Communications)	411,568		-
AIRPORT/AVIATION CENTER TOTAL =		357,616	-	557,093
show detail below				
4301-4309	Airport Operations	357,616		557,093
HIGHWAYS & STREETS TOTAL =		10,740,067	-	2,389,519
show detail below				
4311	Administration	132,920		-
4312	Highways & Streets	10,270,197		2,389,519
4313	Bridges	155,000		-
4316	Street Lighting	181,950		-
4319	Other	-		-
SANITATION TOTAL =		2,416,844	-	2,686,841
show detail below				
4321	Administration	-		109,331
4323	Solid Waste Collection	-		79,951
4324	Solid Waste Disposal	163,075		-
4325	Solid Waste Facility Clean-up	39,250		-
4326-4329	Sewage Coll. & Disposal & Other	2,214,519		2,497,559

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

MS-5

Financial Report of the Budget - Town/City of

City of Claremont, New Hampshire

Reporting Year =

12/31/2011

OP FY Reporting Year = n/a

1	2	3	4	5
Acct. #	EXPENDITURE	Voted Appropriations Final MS-2	Other Authorizations* Explain Below	Actual Expenditures
	WATER DISTRIBUTION & TREATMENT = show detail below	1,728,298	-	2,085,759
4331	Administration	483,066		
4332	Water Services	1,235,232		2,085,759
4335-4339	Water Treatment, Conserv. & Other	10,000		
	ELECTRIC = show detail below	-	-	-
4351-4352	Admin. and Generation	-		-
4353	Purchase Costs	-		-
4354	Electric Equipment Maintenance	-		-
4359	Other Electric Costs	-		-
	HEALTH = show detail below	9,000	-	-
4411	Administration	-		-
4414	Pest Control	9,000		-
4415-4419	Health Agencies & Hosp. & Other	-		-
	WELFARE = show detail below	394,791	-	503,455
4441-4442	Administration & Direct Assist.	163,691		503,455
4444	Intergovernmental Welfare Pymts	231,100		-
4445-4449	Vendor Payments & Other	-		-
	CULTURE & RECREATION = show detail below	10,483,952	-	2,118,035
4520-4529	Parks & Recreation	10,009,832		1,654,002
4550-4559	Library	472,920		444,033
4583	Patriotic Purposes	1,200		20,000
4589	Other Culture & Recreation	-		-
	CONSERVATION = show detail below	-	-	-
4611-4612	Admin. & Purch. of Nat. Resources	-		-
4619	Other Conservation	-		-
4631-4632	Redevelopment and Housing	-		-
4651-4659	Economic Development	-		-
	DEBT SERVICE = show detail below	1,162,259	-	1,061,720
4711	Princ.- Long Term Bonds & Notes	792,816		792,844
4721	Interest-Long Term Bonds & Notes	259,443		259,414
4723	Int. on Tax Anticipation Notes	100,000		9,462
4790-4799	Other Debt Service	-		-

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

MS-5

Financial Report of the Budget - Town/City of

City of Claremont, New Hampshire

Reporting Year =

12/31/2011

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	919,741	-	-
4901	Land	621,241		-
4902	Machinery, Vehicles & Equipment	115,500		-
4903	Buildings	183,000		-
4909	Improvements Other Than Bldgs.	-		-
	OPERATING TRANSFERS OUT show detail below	1,551,250	-	1,309,386
4912	To Special Revenue Fund	1,551,250		1,264,386
4913	To Capital Projects Fund			
4914	To Enterprise Fund			
	- Sewer			
	- Water			
	- Electric			
	- Airport			
4915	To Capital Reserve Fund			45,000
4916	To Expend. Trust Fund - not #4917			-
4917	To Health Maint. Trust Funds			
4918	To Nonexpendable Trust Funds			
4919	To Fiduciary Funds			
	Total Local Agency Total	37,465,703		20,999,689
	PAYMENTS TO OTHER GOVERNMENTS			
4931	Taxes Assessed for County	2,266,027		2,266,027
4932	Taxes Assessed for Village Dist.	-		-
4933	Taxes Assessed for Local Educ.	12,047,375		12,047,375
4934	Taxes Assessed for State Educ.	1,873,343		1,873,343
4939	Payments to Other Governments	-		-
	Less Proprietary Funds or Capital Project Funds	(23,104,337)		(6,963,740)
	Total Local Agency Total	30,548,111	-	29,762,694

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.

MS-5

Financial Report of the Budget - Town/City of

City of Claremont, New Hampshire	
12/31/2011	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)	25,504,439	25,658,763
3120	Land Use Change Taxes - General Fund	20,000	13,500
3121	Land Use Change Taxes - Conservation Fund	-	-
3180	Resident Taxes	-	-
3185	Timber Taxes	20,000	22,627
3188	Payment in Lieu of Taxes	463,180	461,262
3187	Excavation Tax (\$.02 cents per cu yd)	68	69
3189	Other Taxes	-	-
3190	Interest & Penalties on Delinquent Taxes	250,000	354,279
	Inventory Penalties	-	-
	LICENSES, PERMITS & FEES		
3210	Business Licenses & Permits	12,500	2,460
3220	Motor Vehicle Permit Fees	1,425,000	1,425,921
3230	Building Permits	60,000	65,923
3290	Other Licenses, Permits & Fees	270,500	242,862
3311-3319	From Federal Government	6,207,478	57,204
	FROM STATE		
3351	Shared Revenues	-	-
3352	Meals & Rooms Tax Distribution	596,619	596,619
3353	Highway Block Grant	327,249	318,478
3354	Water Pollution Grant	142,913	-
3355	Housing & Community Development	-	-
3356	State & Federal Forest Land Reimbursement	-	-
3357	Flood Control Reimbursement	-	-
3359	Other (Including Railroad Tax)	73,909	49,136
3379	From Other Governments	225,802	442,702
	CHARGES FOR SERVICES		
3401-3408	Income from Departments	853,807	673,614
3409	Other Charges	68,400	-
	MISCELLANEOUS REVENUES		
3501	Sale of Municipal Property	100	155
3502	Interest on Investments	85,000	1,897
3503-3509	Other	3,850,330	3,888,738
	INTERFUND OPERATING TRANSFERS IN		
3912	From Special Revenue Funds	1,551,250	1,245,173
3913	From Capital Projects Funds		-
3914	From Enterprise Funds		
	Sewer - (Offset)	2,071,606	2,506,032
	Water - (Offset)	1,719,298	1,480,002
	Electric - (Offset)		
	Airport - (Offset)		
3915	From Capital Reserve Funds	150,000	6,781
3916	From Trust & Fiduciary Funds	129,000	-
3917	Transfers from Conservation Fund	-	
	OTHER FINANCING SOURCES		
3934	Proceeds from Long Term Bonds & Notes	7,500,000	7,500,000
	Less Proprietary Funds or Capital Project Funds	(23,104,337)	(16,959,854)
	TOTAL REVENUES	30,474,111	30,054,143

General Fund Balance Sheet for Town/City of			
		City of Claremont, New	12/31/2011
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	4,717,495	13,447,884
b. Investments	1030	-	-
c. Restricted Assets		522,978	686,790
d. Taxes receivable (See Section D, page 7)	1080	1,728,584	1,901,386
e. Tax liens receivable (See Section D, page 7)	1110	1,609,655	1,474,381
f. Accounts receivable	1150	115,751	113,258
g. Due from other governments	1260	-	-
h. Due from other funds	1310	1,104,391	1,108,334
i. Other current assets	1400	350,071	97,731
j. Tax deeded property (subject to resale)	1670	-	-
		10,148,925	18,829,764
TOWN/CITY ASSETS			
LIABILITIES AND FUND EQUITY			
LIABILITIES			
a. Warrants and accounts payable	2020	368,256	326,721
b. Compensated absences payable	2030	-	-
c. Contracts payable	2050	11,608	32,667
d. Due to other governments	2070	-	-
e. Due to school districts	2075	4,844,280	5,463,566
f. Due to other funds	2080	1,384,403	8,889,031
g. Deferred revenue	2220	2,716	2,532
h. Notes payable - Current	2230	-	-
i. Bonds payable - Current	2250	-	-
j. Other payables	2270	270,149	392,473
		6,881,412	15,106,990
TOWN/CITY LIABILITIES			
Fund equity			
a. Nonspendable Fund Balance	2440	-	84,481
b. Restricted Fund Balance	2450	-	-
c. Committed Fund Balance	2460	522,978	686,790
d. Assigned Fund Balance	2490	2,023,749	2,195,560
e. Unassigned Fund Balance	2530	720,786	755,943
		3,267,513	3,722,774
TOWN/CITY FUND EQUITY			
		10,148,925	18,829,764

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JD 1/12/12

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)				
		Patrick Mohan: Difference is the change in Committed Fund Balance that represents GASB 54 Capital Reserves Beginning of Year and End of Year		
A. GENERAL FUND BALANCE SHEET RECONCILIATION				
	Total Revenues From Page 5	30,054,143		
	Less Expenditures From Page 4	29,762,694		
	Increase (decrease)	291,449		
	Ending Fund Equity From Balance Sheet	3,722,774	These cells should be equal	
	Less Beginning Fund Equity From Balance Sheet	3,267,513		
	Increase (decrease)	455,261		
B. RECONCILIATION OF SCHOOL DISTRICT LIABILITY ACCT. #2075				
		Amount		
	1. School district liability at beg. of year (From balance sheet Acct # 2075, column b)		4,844,280	
	2. ADD: School district assessment for current year		13,920,718	
	3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)		18,764,998	
	4. SUBTRACT: Payments made to school district	<	13,301,432	>
	(To balance sheet Acct # 2075, column c)		5,463,566	
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)		-	

