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WAB

#668,535

MS-5

FINANCIAL REPORT OF THE TOWN OR CITY BUDGET

Enter TOWN/CITY Name Here > **CLARKSVILLE**

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 Report By April 1 For Calendar Fiscal Year and By September 1 for Optional Fiscal Year

GOVERNING BODY (SELECTMEN)

Date Signed: **October 8, 2012**

Under penalties of perjury, I declare that to the best of my belief, the information contained in this report is true, correct and complete.

Justin E. Roche
Michael C. Perron
[Signature]



PREPARER

Under penalties of perjury, I declare that to the best of my belief, the information contained in this report 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) Helene L. Dionne	Signature <i>Helene L. Dionne</i>
Regular Office Hours M: 1-5, T & T: 1-4, W: 12:30-6:30	Email address twnc1ark@yahoo.com



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NOV 02 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	55,000		60,525
4140-4149	Election, Reg. & Vital Statistics	1,000		885
4150-4151	Financial Administration	0		0
4152	Property Assessment	9,500		10,494
4153	Legal Expense	1,000		0
4155-4159	Personnel Administration	0		0
4191-4193	Planning & Zoning	0		0
4194	General Government Buildings	9,000		10,467
4195	Cemeteries	3,000		2,978
4198	Insurance	4,000		3,485
4197	Advertising & Regional Assoc.	3,000		2,132
4199	Other General Government	1,000		1,333
PUBLIC SAFETY TOTAL *				
show detail below				
4210-4214	Police	4,500		4,363
4215-4219	Ambulance	11,200		11,175
4220-4229	Fire	9,800		9,517
4240-4249	Building Inspection	0		0
4290-4298	Emergency Management	2,000		1,516
4299	Other (Incl. Communications)	2,100		1,746
AIRPORT/AVIATION CENTER TOTAL *				
show detail below				
4301-4309	Airport Operations	0		0
HIGHWAYS & STREETS TOTAL *				
show detail below				
4311	Administration	0		0
4312	Highways & Streets	140,000		117,860
4313	Bridges	0		0
4316	Street Lighting	0		0
4319	Other	0		0
SANITATION TOTAL *				
show detail below				
4321	Administration	0		0
4323	Solid Waste Collection	18,500		18,500
4324	Solid Waste Disposal	3,500		3,501
4325	Solid Waste Facility Clean-up	0		0
4326-4329	Sewage Coll. & Disposal & Other	0		0
Page Sub-Totals		278,100	0	260,477

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	0		0
4332	Water Services	0		0
4335-4339	Water Treatment, Conserv. & Other	0		0
ELECTRIC *				
show detail below				
4351-4352	Admin. and Generation	0		0
4353	Purchase Costs	0		0
4354	Electric Equipment Maintenance	0		0
4359	Other Electric Costs	0		0
HEALTH *				
show detail below				
4411	Administration	0		0
4414	Pest Control	200		128
4415-4419	Health Agencies & Hosp. & Other	2,500		2,450
WELFARE *				
show detail below				
4441-4442	Administration & Direct Assist.	500		2,186
4444	Intergovernmental Welfare Pymts	0		0
4445-4449	Vendor Payments & Other	0		0
CULTURE & RECREATION *				
show detail below				
4520-4529	Parks & Recreation	0		0
4550-4559	Library	400		400
4583	Patriotic Purposes	0		0
4589	Other Culture & Recreation	500		0
CONSERVATION *				
show detail below				
4611-4612	Admin. & Purch. of Nat. Resources	0		0
4619	Other Conservation	0		0
		0		0
4631-4632	Redevelopment and Housing	0		0
4651-4659	Economic Development	0		0
DEBT SERVICE *				
show detail below				
4711	Princ.- Long Term Bonds & Notes	0		0
4721	Interest-Long Term Bonds & Notes	0		0
4723	Int. on Tax Anticipation Notes	0		0
4790-4799	Other Debt Service	0		0
Page Sub-Totals		4,100	0	5,164

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 Clarksville

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	0		0
4902	Machinery, Vehicles & Equipment	0		0
4903	Buildings	0		0
4909	Improvements Other Than Bldgs.	3,800		4,166
OPERATING TRANSFERS OUT show detail below				
4912	To Special Revenue Fund	0		0
4913	To Capital Projects Fund	0		0
4914	To Enterprise Fund	0		0
	- Sewer	0		0
	- Water	0		0
	- Electric	0		0
	- Airport	0		0
4915	To Capital Reserve Fund	15,000		15,000
4916	To Expend. Trust Fund - not #4917	0		0
4917	To Health Maint. Trust Funds	0		0
4918	To Nonexpendable Trust Funds	0		0
4919	To Fiduciary Funds	0		0
	<i>Page Sub-Totals</i>	<i>18,800</i>	<i>0</i>	<i>19,166</i>
	<i>Total Local Expenditure Sub-Totals</i>	<i>301,000</i>	<i>0</i>	<i>284,807</i>
PAYMENTS TO OTHER GOVERNMENTS				
4931	Taxes Assessed for County			193,330
4932	Taxes Assessed for Village Dist.			0
4933	Taxes Assessed for Local Educ.			304,064
4934	Taxes Assessed for State Educ.			91,489
4939	Payments to Other Governments			
	Less Proprietary Funds, Special Revenue Funds, or Capital Project Funds			
TOTAL GENERAL FUND EXPENDITURES		301,000	0	873,690

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 Page 10 for revolving funds and the municipality's audited financials for more information on proprietary funds, special revenue funds, or capital project funds.

MS-5 Financial Report of the Budget - Town/City of

Clarksville	
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)		372,792
3120	Land Use Change Taxes - General Fund	8,000	9,574
3121	Land Use Change Taxes - Conservation Fund	0	0
3180	Resident Taxes	0	0
3185	Yield Taxes	42,000	43,396
3186	Payment in Lieu of Taxes	44,208	34,561
3187	Excavation Tax (\$.02 cents per cu yd)	300	294
3189	Other Taxes	0	0
3190	Interest & Penalties on Delinquent Taxes	18,000	20,203
	Inventory Penalties	0	0
	LICENSES, PERMITS & FEES		
3210	Business Licenses & Permits	0	0
3220	Motor Vehicle Permit Fees	62,000	65,020
3230	Building Permits	0	0
3290	Other Licenses, Permits & Fees	2,000	2,358
3311-3319	From Federal Government	0	0
	FROM STATE		
3351	Shared Revenues	0	0
3352	Meals & Rooms Tax Distribution	11,831	11,831
3353	Highway Block Grant	22,081	22,081
3354	Water Pollution Grant	0	0
3355	Housing & Community Development	0	0
3358	State & Federal Forest Land Reimbursement	0	0
3357	Flood Control Reimbursement	0	0
3359	Other (Including Railroad Tax)	0	0
3379	From Other Governments	1,086	0
	CHARGES FOR SERVICES		
3401-3408	Income from Departments	285	659
3409	Other Charges	0	0
	MISCELLANEOUS REVENUES		
3501	Sale of Municipal Property	0	0
3502	Interest on Investments	14,000	16,512
3503-3509	Other	0	1,257
	INTERFUND OPERATING TRANSFERS IN		
3912	From Special Revenue Funds	0	0
3913	From Capital Projects Funds	0	0
3914	From Enterprise Funds	0	0
	Sewer - (Offset)	0	0
	Water - (Offset)	0	0
	Electric - (Offset)	0	0
	Airport - (Offset)	0	0
3915	From Capital Reserve Funds	0	0
3916	From Trust & Fiduciary Funds	0	0
3917	Transfers from Conservation Fund	0	0
	OTHER FINANCING SOURCES		
3934	Proceeds from Long Term Bonds & Notes	0	0
	Less Proprietary Funds, Special Revenue Funds, or Capital Project Funds		
	TOTAL GENERAL FUND REVENUE	225,791	600,538

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 Clarksville 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	140,338	69,263
b. Investments	1030	829,986	749,570
c. Restricted Assets			
d. Taxes receivable	1080	73,593	56,607
e. Tax liens receivable	1110	65,259	73,648
f. Accounts receivable	1150		
g. Due from other governments	1260		
h. Due from other funds	1310		
i. Other current assets	1400		
j. Tax deeded property (subject to resale)	1670		
TOTAL ASSETS		1,109,176	949,088
B. LIABILITIES AND FUND EQUITY	Acct. #	Beginning of Year	End of year
Current liabilities	(a)	(b)	(c)
a. Warrants and accounts payable	2020		
b. Compensated absences payable	2030		
c. Contracts payable	2050	750	
d. Due to other governments	2070		
e. Due to school districts	2075	169,831	280,553
f. Due to other funds	2080		
g. Deferred revenue	2220		
h. Notes payable - Current	2230		
i. Bonds payable - Current	2250		
j. Other payables	2270		
TOTAL CURRENT LIABILITIES		170,581	280,553
Fund equity			
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	938,595	668,535
TOTAL FUND EQUITY		938,595	668,535
TOTAL LIABILITIES AND FUND EQUITY		1,109,176	949,088

Note: To be GASB 34 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	600,538		
	Less Expenditures From Page 4	873,690		
	Increase (decrease)	(273152)		
	Ending Fund Equity From Balance Sheet	668,535		These cells should be equal
	Less Beginning Fund Equity From Balance Sheet	938,595		
	Increase (decrease)	(270060)		
B. RECONCILIATION OF SCHOOL DISTRICT LIABILITY ACCT. #2075				
			Amount	
	1. School district liability at beg. of year (From balance sheet Acct # 2075, column b)		169,831	
	2. ADD: School district assessment for current year		395,553	
	3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)		565,384	
	4. SUBTRACT: Payments made to school district		< 284,831 >	
	(To balance sheet Acct # 2075, column c)		280,553	
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				