

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.

Brett A. Hunter
[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) Sheryl A. Pratt, CPA	Signature <i>Sheryl A. Pratt</i>
Regular Office Hours M-F 8-4	Email address spratt@plodzick.com

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MUNICIPAL SERVICES DIVISION
P.O. BOX 487, CONCORD, NH 03302-0487
(603)230-5090

NH DEPT OF REV ADMIN
MUNICIPAL SERVICES

1	2	3	4	5
Acct. #	EXPENDITURE	Voted Appropriations Final MS-2	Other Authorizations* Explain Below	Actual Expenditures
4130-4139	Executive	148,486	-	154,533
4140-4149	Election, Reg. & Vital Statistics	7,253	-	5,908
4150-4151	Financial Administration	43,800	-	41,148
4152	Property Assessment	51,128	-	43,404
4153	Legal Expense	25,000	-	25,075
4155-4159	Personnel Administration	208,451	-	197,720
4191-4193	Planning & Zoning	42,771	-	38,274
4194	General Government Buildings	78,236	-	91,565
4195	Cemeteries	11,134	-	11,093
4198	Insurance	38,519	-	39,815
4197	Advertising & Regional Assoc.	6,729	-	6,728
4199	Other General Government	2,400	-	2,431
4210-4214	Police	428,750	-	401,731
4215-4219	Ambulance	6,500	-	6,500
4220-4229	Fire	198,121	-	182,813
4240-4249	Building Inspection	30,607	-	28,790
4290-4298	Emergency Management	6,180	-	4,298
4299	Other (Incl. Communications)	-	-	-
4301-4309	Airport Operations	-	-	-
4311	Administration	-	-	-
4312	Highways & Streets	392,291	-	389,441
4313	Bridges	-	-	-
4318	Street Lighting	5,200	-	4,934
4319	Other	-	-	-
4321	Administration	-	-	-
4323	Solid Waste Collection	225,740	-	230,433
4324	Solid Waste Disposal	116,539	-	111,617
4325	Solid Waste Facility Clean-up	-	-	-
4326-4329	Sewage Coll. & Disposal & Other	-	-	-

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	49,550		49,550
4414	Pest Control	8,590		8,364
4415-4419	Health Agencies & Hosp. & Other	725		618
4441-4442	Administration & Direct Assist.	19,000		9,789
4444	Intergovernmental Welfare Pyrnbs			-
4445-4449	Vendor Payments & Other	25,813		24,863
4520-4528	Parks & Recreation	42,553		38,912
4550-4559	Library	100,282		98,452
4583	Patriotic Purposes	2,335		2,161
4589	Other Culture & Recreation	-		-
4611-4612	Admin. & Purch. of Nat. Resources	824		824
4619	Other Conservation	-		-
4631-4632	Redevelopment and Housing	-		-
4651-4659	Economic Development	-		-
4711	Princ.- Long Term Bonds & Notes	135,000		135,000
4721	Interest-Long Term Bonds & Notes	67,692		67,691
4723	Int. on Tax Anticipation Notes	8,000		2,321
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)

1	2	3	4	5
Acct. #	EXPENDITURE	Voted Appropriations Final MS-2	Other Authorizations* Explain Below	Actual Expenditures
4901	Land	-	-	-
4902	Machinery, Vehicles & Equipment	26,996	-	82,057
4903	Buildings	-	-	-
4909	Improvements Other Than Bids.	-	-	-
4912	To Special Revenue Fund	25,000	-	-
4913	To Capital Projects Fund	-	-	-
4914	To Enterprise Fund	-	-	-
	- Sewer	-	-	-
	- Water	-	-	-
	- Electric	-	-	-
	- Airport	-	-	-
4915	To Capital Reserve Fund	97,500	-	97,500
4916	To Expend. Trust Fund - not #4917	-	-	-
4917	To Health Maint. Trust Funds	-	-	-
4918	To Nonexpendable Trust Funds	-	-	-
4919	To Fiduciary Funds	-	-	-
4931	Taxes Assessed for County	364,739	-	364,739
4932	Taxes Assessed for Village Dist.	-	-	-
4933	Taxes Assessed for Local Educ.	7,460,710	-	7,460,710
4934	Taxes Assessed for State Educ.	846,787	-	846,787
4939	Payments to Other Governments	-	-	-
		11,323,941	-	11,287,395

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

TOWN OF FREMONT	
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)	9,414,826	9,787,427
3120	Land Use Change Taxes - General Fund	40,000	34,971
3121	Land Use Change Taxes - Conservation Fund	-	-
3180	Resident Taxes	-	-
3185	Timber Taxes	1,700	1,957
3186	Payment in Lieu of Taxes	-	-
3187	Excavation Tax (\$.02 cents per cu yd)	245	360
3189	Other Taxes	-	-
3190	Interest & Penalties on Delinquent Taxes	80,000	65,743
	Inventory Penalties	-	-
3210	Business Licenses & Permits	-	-
3220	Motor Vehicle Permit Fees	630,000	616,462
3230	Building Permits	28,000	32,515
3290	Other Licenses, Permits & Fees	10,000	9,841
3311-3319	From Federal Government	-	14,117
3351	Shared Revenues	-	-
3352	Meals & Rooms Tax Distribution	191,298	191,298
3353	Highway Block Grant	106,898	108,669
3354	Water Pollution Grant	-	-
3355	Housing & Community Development	-	-
3356	State & Federal Forest Land Reimbursement	-	-
3357	Flood Control Reimbursement	-	-
3359	Other (Including Railroad Tax)	-	20,488
3379	From Other Governments	-	-
3401-3406	Income from Departments	32,000	89,330
3409	Other Charges	54,000	-
3501	Sale of Municipal Property	250,000	310,958
3502	Interest on Investments	1,000	1,478
3503-3509	Other	8,300	24,188
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	24,000	82,289
3916	From Trust & Fiduciary Funds	3,820	3,800
3917	Transfers from Conservation Fund	-	-
3934	Proceeds from Long Term Bonds & Notes	-	-
Less Proprietary Funds or Capital Project Funds			
		10,876,087	11,395,691

General Fund Balance Sheet for Town/City of

TOWN OF FREMONT

2011

or Optional Reporting Year = N/A

a. Cash and equivalents	1010	4,022,395	4,364,512
b. Investments	1030	-	-
c. Restricted Assets		-	-
d. Taxes receivable (See Section D, page 7)	1080	450,679	502,744
e. Tax liens receivable (See Section D, page 7)	1110	190,958	212,130
f. Accounts receivable	1150	-	-
g. Due from other governments	1260	-	19,605
h. Due from other funds	1310	-	-
i. Other current assets	1400	-	-
j. Tax deeded property (subject to resale)	1670	-	-
		4,664,032	5,098,991
a. Warrants and accounts payable	2020	208	94,880
b. Compensated absences payable	2030	-	-
c. Contracts payable	2050	-	-
d. Due to other governments	2070	-	-
e. Due to school districts	2075	4,080,192	4,307,497
f. Due to other funds	2080	-	4,486
g. Deferred revenue	2220	-	-
h. Notes payable - Current	2230	-	-
i. Bonds payable - Current	2250	-	-
j. Other payables	2270	-	-
		4,080,400	4,406,863
a. Nonspendable Fund Balance	2440		
b. Restricted Fund Balance	2450		
c. Committed Fund Balance	2460		
d. Assigned Fund Balance	2490		1,572
e. Unassigned Fund Balance	2530	583,632	690,556
		583,632	692,128
		4,664,032	5,098,991

MS-5	RECONCILIATION (to assist in balance sheet preparation)			
	Total Revenues From Page 5		11,395,891	
	Less Expenditures From Page 4		11,287,395	
	Increase (decrease)		108,496	
	Ending Fund Equity From Balance Sheet		692,128	
	Less Beginning Fund Equity From Balance Sheet		583,632	
	Increase (decrease)		108,496	
	1. School district liability at beg. of year (From balance sheet Acct # 2075, column b)		4,080,192	
	2. ADD: School district assessment for current year		8,307,497	
	3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)		12,387,689	
	4. SUBTRACT: Payments made to school district		< (8,080,192) >	
	(To balance sheet Acct # 2075, column c)		4,307,497	
			Amount	
	1. Short-term (TANS) debt at beginning of year	\$	-	
	2. ADD: New issues during current year		600,000	
	3. SUBTRACT: Issues retired during current year	<	600,000 >	
	4. Short-term (TANS) debt outstanding at end of year (Lines 1 + 2 - 3) (To balance sheet in Acct # 2230, column c)		-	

MS-5

OPTIONAL RECONCILIATION (to assist in balance sheet preparation)

	(a)	(b)	(c)
1. Overlay/Allowance for Uncollectibles/Abatements (Beginning of year) *	16,012	13,732	29,744
2. SUBTRACT: Abatements made (From pgs. 2-3 of tax collector's report)	1,395	15,167	(16,562)
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)	(38,679)	(16,321)	(55,000)
6. Excess of estimate (Add to revenue on page 5)	53,296	14,886	68,182

*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.

	(a)	(b)	(c)
1. Uncollected, end of year	541,423	228,451	769,874
2. SUBTRACT: "Overlay" carried forward as Allowance for Abatements (from Section A above, line 5)	(38,679)	(16,321)	(55,000)
3. Receivable, end of year (To Balance Sheet Acct.#1080 and 1110, column c)	502,744	212,130	714,874

