

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.

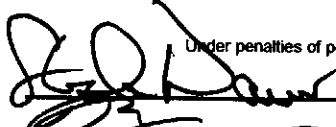
Enter town or city name in cell C5 and calendar reporting year for this report in C7 (optional reporting year in cell C9). In cell C12 enter yes if the municipality accounts for some expenditures as proprietary or capital project funds.

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:



Jennie Joyce

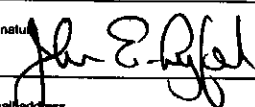
Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

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)
JOHN E. LYFORD

Regular Office Hours

Signature: 
Email address:
jjlyford@metrocast.net

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NH DEPT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION

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
WATER DISTRIBUTION & TREATMENT -				
show detail below				
4331	Administration	0	0	0
4332	Water Services	0	0	0
4335-4339	Water Treatment, Conserv. & Other	0	0	0
ELECTRIC -				
show detail below				
4351-4352	Admin. and Generation	0	0	0
4353	Purchase Costs	0	0	0
4354	Electric Equipment Maintenance	0	0	0
4359	Other Electric Costs	0	0	0
HEALTH -				
show detail below				
4411	Administration	0	0	0
4414	Pest Control	0	0	0
4415-4419	Health Agencies & Hosp. & Other	10,964	0	10,964
WELFARE -				
show detail below				
4441-4442	Administration & Direct Assist.	38,313	0	23,639
4444	Intergovernmental Welfare Pymts	0	0	0
4445-4449	Vendor Payments & Other	0	0	0
CULTURE & RECREATION -				
show detail below				
4520-4529	Parks & Recreation	2,200	0	1,984
4550-4559	Library	5,510	0	5,396
4583	Patriotic Purposes	280	0	172
4589	Other Culture & Recreation	300	0	300
CONSERVATION -				
show detail below				
4611-4612	Admin. & Purch. of Nat. Resources	0	0	0
4619	Other Conservation	0	0	0
4631-4632	Redevelopment and Housing	0	0	0
4651-4659	Economic Development	0	0	0
DEBT SERVICE -				
show detail below				
4711	Princ. - Long Term Bonds & Notes	0	0	0
4721	Interest-Long Term Bonds & Notes	0	0	0
4723	Int. on Tax Anticipation Notes	9,000	0	8,538
4790-4799	Other Debt Service	0	0	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
CAPITAL OUTLAY show detail below				
4901	Land	0	0	0
4902	Machinery, Vehicles & Equipment	0	0	8,862
4903	Buildings	0	0	0
4909	Improvements Other Than Bldgs.	0	1,975	847,749
OPERATING TRANSFERS OUT show detail below				
4912	To Special Revenue Fund	0	0	0
4913	To Capital Projects Fund	0	0	0
4914	To Enterprise Fund			
	- Sewer	0	0	
	- Water	0	0	0
	- Electric	0	0	0
	- Airport	0	0	0
4915	To Capital Reserve Fund	78,872	0	70,000
4916	To Expend.Trust Fund - not #4917	0	0	0
4917	To Health Maint. Trust Funds	0	0	0
4918	To Nonexpendable Trust Funds	0	0	0
4919	To Fiduciary Funds	0	0	0
Total Local Expenditure Sub-Totals		1,002,850	1,975	1,630,066
PAYMENTS TO OTHER GOVERNMENTS				
4931	Taxes Assessed for County	185,847	0	185,847
4932	Taxes Assessed for Village Dist.	0	0	0
4933	Taxes Assessed for Local Educ.	1,528,695	0	1,528,695
4934	Taxes Assessed for State Educ.	0	0	0
4939	Payments to Other Governments	0	0	0
Less Proprietary Funds or Capital Project Funds				
		2,717,492	1,975	3,552,627

Acct. #	Explanation for "Other Authorizations" (Column 4) (Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust, transfers)
4909	Prior Year's Encumbrance - Security System

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.

1	2	3	4
Acct. #	SOURCE OF REVENUE	Estimated Revenues Used to Set Tax Rate	Actual Revenues
	TAXES		
3110	Property Taxes (commitment less overlay)	2,199,958	2,237,433
3120	Land Use Change Taxes - General Fund	182	5,110
3121	Land Use Change Taxes - Conservation Fund	0	0
3180	Resident Taxes	0	0
3185	Timber Taxes	6,200	6,856
3186	Payment in Lieu of Taxes	0	0
3187	Excavation Tax (\$.02 cents per cu yd)	168	168
3189	Other Taxes	0	0
3190	Interest & Penalties on Delinquent Taxes	63,000	89,363
	Inventory Penalties	0	
	LICENSES, PERMITS & FEES		
3210	Business Licenses & Permits	0	0
3220	Motor Vehicle Permit Fees	155,000	159,567
3230	Building Permits	125	0
3290	Other Licenses, Permits & Fees	7,000	9,481
3311-3319	From Federal Government - FEMA	0	132,187
	FROM STATE		
3351	Shared Revenues		
3352	Meals & Rooms Tax Distribution	59,867	59,867
3353	Highway Block Grant	149,052	149,052
3354	Water Pollution Grant	0	0
3355	Housing & Community Development	0	0
3356	State & Federal Forest Land Reimbursement	0	0
3357	Flood Control Reimbursement	0	0
3359	Other (Including Railroad Tax)	0	368,684
3379	From Other Governments	0	0
	CHARGES FOR SERVICES		
3401-3406	Income from Departments	0	0
3409	Other Charges	500	0
	UNUSUAL REVENUE SOURCES		
3501	Sale of Municipal Property	1,500	14,239
3502	Interest on Investments	700	1,207
3503-3509	Other	0	8,865
	TRANSFERRED OPERATIONS FUNDING AND IS		
3912	From Special Revenue Funds	0	0
3913	From Capital Projects Funds	0	0
3914	From Enterprise Funds		
	Sewer - (Offset)	0	0
	Water - (Offset)	0	0
	Electric - (Offset)	0	0
	Airport - (Offset)	0	0
3915	From Capital Reserve Funds	15,368	107,675
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	
Less Proprietary Funds or Capital Project Funds			
		2,658,620	3,349,754

General Fund Balance Sheet for Town/City of

GRAFTON

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	648,034	596,800
b. Investments	1030		
c. Restricted Assets		0	0
d. Taxes receivable	1080	280,926	265,742
e. Tax liens receivable	1110	266,827	234,910
f. Accounts receivable	1150		
g. Due from other governments	1260		74,011
h. Due from other funds	1310		
i. Other current assets	1400		
j. Tax dedeed property (subject to resale)	1670	2,958	55,198
		1,198,745	1,226,661
LIABILITIES			
a. Warrants and accounts payable	2020	2,779	308,652
b. Compensated absences payable	2030		
c. Contracts payable	2050		
d. Due to other governments	2070		
e. Due to school districts	2075	819,525	736,759
f. Due to other funds	2080		
g. Deferred revenue	2220		
h. Notes payable - Current	2230		
i. Bonds payable - Current	2250		
j. Other payables	2270	3,245	10,927
		825,549	1,056,338
FUND BALANCES			
a. Nonspendable Fund Balance	2440		
b. Restricted Fund Balance	2450		
c. Committed Fund Balance	2460		
d. Assigned Fund Balance	2490	145,132	137,259
e. Unassigned Fund Balance	2530	228,064	33,064
		373,196	170,323
		1,198,745	1,226,661

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 <i>(to assist in balance sheet preparation)</i>				
A. GENERAL FUND BALANCE SHEET RECONCILIATION					
	Total Revenues From Page 5		3,349,754		
	Less Expenditures From Page 4		3,552,627		
	Increase (decrease)		(202873)		
	Ending Fund Equity From Balance Sheet		170,323		These cells should be equal
	Less Beginning Fund Equity From Balance Sheet		373,196		
	Increase (decrease)		(202873)		
B. RECONCILIATION OF SCHOOL DISTRICT LIABILITY ACCT. #2075					
			Amount		
	1. School district liability at beg. of year <i>(From balance sheet Acct # 2075, column b)</i>				819,525
	2. ADD: School district assessment for current year				1,528,695
	3. TOTAL LIABILITY WITHIN CURRENT YEAR <i>(Sum of lines 1 and 2)</i>				2,348,220
	4. SUBTRACT: Payments made to school district				< 1,611,461 >
					<i>(To balance sheet Acct # 2075, column c)</i>
					736,759
C. RECONCILIATION OF TAX ANTICIPATION NOTES					
			Amount		
	1. Short-term (TANS) debt at beginning of year	\$			-
	2. ADD: New issues during current year				500,000
	3. SUBTRACT: Issues retired during current year	<			500,000 >
	4. Short-term (TANS) debt outstanding at end of year <i>(Lines 1 + 2 - 3)</i> <i>(To balance sheet in Acct # 2230, column c)</i>				-
SAMPLE FIGURES USED FOR ILLUSTRATION. USE THE MUNICIPALITY'S ACTUAL FIGURES					

MS-5

OPTIONAL RECONCILIATION (to assist in balance sheet preparation)

A. USE OF OVERLAY & ALLOWANCE FOR UNCOLLECTIBLES/ABATEMENTS	Year of this report	For Prior Levy	TOTAL
	(a)	(b)	(c)
1. Overlay/Allowance for Uncollectibles/Abatements (Beginning of year) *	-	(94,555)	(94,555)
2. SUBTRACT: Abatements made (From pgs. 2-3 of tax collector's report)	2,629	(70)	(2,559)
3. SUBTRACT: Discounts (From pg. 2 of tax collector's report)	-	-	-
4. SUBTRACT: Refunds (Cash abatements - from treasurer or bookkeeper)	(8,952)	-	8,952
5. ESTIMATED ALLOWANCE FOR ABATEMENTS AT END OF YEAR ** (These amounts should be carried down to Section B, line2)	-	94,555	94,555
6. Excess of estimate (Add to revenue on page 5)	6,323	189,040	(182,717)
<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>			
B. TAXES/LIENS RECEIVABLE WORKSHEET (From pgs 2-3 of tax collector's report) >	Acct. #1080	Acct. #1110	TOTALS
	Taxes	Liens	
	(a)	(b)	(c)
1. Uncollected, end of year	265,742	329,465	595,207
2. SUBTRACT: "Overlay" carried forward as Allowance for Abatements (from Section A above, line 5)	↓ -	↓ 94,555	↓ 94,555
3. Receivable, end of year (To Balance Sheet Acct. #1080 and 1110, column c)	265,742	234,910	500,652

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

Reporting Year = 2011 Op FY Reporting Year = n/a

AMORTIZATION OF LONG-TERM DEBT (including principal 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
	\$		\$			\$	\$	\$	\$
TOTAL									
Remarks									