

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.

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.

[Handwritten signatures]

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)
Vachon Clukay & Company PC

Signature
Vachon Clukay & Company PC

Regular Office Hours
8:00 am - 5:00 pm Monday - Friday

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APR 11 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	77,887		84,615
4140-4149	Election, Reg. & Vital Statistics	21,750		20,872
4150-4151	Financial Administration	34,549		35,961
4152	Property Assessment	28,250		22,491
4153	Legal Expense	10,000		6,035
4155-4159	Personnel Administration	181,200		150,438
4191-4193	Planning & Zoning	7,200		3,354
4194	General Government Buildings	42,901	10,000	58,397
4195	Cemeteries			
4196	Insurance	26,850		26,388
4197	Advertising & Regional Assoc.			
4199	Other General Government	14,500	(14,500)	
PUBLIC SAFETY TOTAL -				
show detail below				
4210-4214	Police	251,236	(6,400)	268,568
4215-4219	Ambulance	31,200	7,492	43,134
4220-4229	Fire	54,158	4,103	58,787
4240-4249	Building Inspection	11,780		6,063
4290-4298	Emergency Management	2,000		275
4299	Other (incl. Communications)	5,000		4,923
AIRPORT/AVIATION CENTER TOTAL -				
show detail below				
4301-4309	Airport Operations			
HIGHWAYS & STREETS TOTAL -				
show detail below				
4311	Administration	154,880		153,243
4312	Highways & Streets	279,348		306,407
4313	Bridges			
4316	Street Lighting	5,500		5,823
4319	Other	12,000	22,500	43,616
SANITATION TOTAL -				
show detail below				
4321	Administration			
4323	Solid Waste Collection	136,300		132,884
4324	Solid Waste Disposal			
4325	Solid Waste Facility Clean-up			
4326-4329	Sewage Coll. & Disposal & Other			
Page Sub-Totals		1,388,089	23,195	1,432,254

Acct. #	Explanation for "Other Authorizations" (Column 4) (Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust, transfers)
4194	Prior year carryforward appropriation - Municipal fire escape - \$10,000
4199	Budget transfer
4210-4214	Budget transfer
4215-4219	Prior year carryforward appropriation - EMS salary
4220-4229	Prior year carryforward appropriation - \$5,921 less current year carryforward appropriation - \$1,818 - Temporary Fire department building
4319	Prior year carryforward appropriation - Tree pruning - \$8,000, Budget transfer

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			
4332	Water Services			
4335-4339	Water Treatment, Conserv. & Other			
ELECTRIC = show detail below				
4351-4352	Admin. and Generation			
4353	Purchase Costs			
4354	Electric Equipment Maintenance			
4359	Other Electric Costs			
HEALTH = show detail below				
4411	Administration			
4414	Pest Control		6,400	3,468
4415-4419	Health Agencies & Hosp. & Other	5,499		5,327
WELFARE = show detail below				
4441-4442	Administration & Direct Assist.	16,460		15,112
4444	Intergovernmental Welfare Pymts			
4445-4449	Vendor Payments & Other			
CULTURE & RECREATION = show detail below				
4520-4529	Parks & Recreation	3,401	(400)	1,761
4550-4559	Library			
4583	Patriotic Purposes		400	524
4589	Other Culture & Recreation			
CONSERVATION = show detail below				
4611-4612	Admin. & Purch. of Nat. Resources			
4619	Other Conservation	2,240	(2,240)	
4631-4632	Redevelopment and Housing			
4651-4659	Economic Development			
DEBT SERVICE = show detail below				
4711	Princ. - Long Term Bonds & Notes			
4721	Interest - Long Term Bonds & Notes			
4723	Int. on Tax Anticipation Notes	1		
4790-4799	Other Debt Service			
Page Sub-Totals		27,601	4,160	26,192

Acct. #	Explanation for "Other Authorizations" (Column 4) (Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust, transfers)
4414	Budget transfer
4520	Budget transfer
4583	Budget transfer
4619	Budget transfer

See accompanying independent accountant's compilation report

Financial Report of the Budget - Town/City of **Middleton**
 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			
4902	Machinery, Vehicles & Equipment	58,000		48,398
4903	Buildings			
4908	Improvements Other Than Bldgs.			
OPERATING TRANSFERS OUT show detail below				
4912	To Special Revenue Fund		2,240	2,240
4913	To Capital Projects Fund			
4914	To Enterprise Fund			
	- Sewer			
	- Water			
	- Electric			
	- Airport			
4915	To Capital Reserve Fund	50,400		50,400
4916	To Expend. Trust Fund - not #4917			
4917	To Health Maint. Trust Funds			
4918	To Nonexpendable Trust Funds			
4919	To Fiduciary Funds			
	<i>Page Sub-Totals</i>	106,400	2,240	101,038
	<i>Total Local Expenditure Sub-Totals</i>	1,522,090	29,595	1,559,484
PAYMENTS TO OTHER GOVERNMENTS				
4931	Taxes Assessed for County	439,120		439,120
4932	Taxes Assessed for Village Dist.	71,338		71,338
4933	Taxes Assessed for Local Educ.	1,782,544		1,782,544
4934	Taxes Assessed for State Educ.	414,428		414,428
4939	Payments to Other Governments			
Less Proprietary Funds or Capital Project Funds				
TOTAL BUDGETARY FUND EXPENDITURES		4,229,520	29,595	4,266,914

Acct. #	Explanation for "Other Authorizations" (Column 4) (Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust, transfers)
4912	Budget transfer

Middleton	
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)	3,556,291	3,567,887
3120	Land Use Change Taxes - General Fund		
3121	Land Use Change Taxes - Conservation Fund		
3180	Resident Taxes		
3185	Timber Taxes	700	2,156
3186	Payment in Lieu of Taxes		
3187	Excavation Tax (\$.02 cents per cu yd)		
3189	Other Taxes		
3190	Interest & Penalties on Delinquent Taxes	13,000	47,476
	Inventory Penalties		
	LICENSES, PERMITS & FEES		
3210	Business Licenses & Permits	225	
3220	Motor Vehicle Permit Fees	208,000	221,326
3230	Building Permits		4,785
3280	Other Licenses, Permits & Fees	4,900	4,401
3311-3319	From Federal Government		
	FROM STATE		
3351	Shared Revenues		
3352	Meals & Rooms Tax Distribution	79,644	79,644
3353	Highway Block Grant	63,160	63,160
3354	Water Pollution Grant		
3355	Housing & Community Development		
3356	State & Federal Forest Land Reimbursement		
3357	Flood Control Reimbursement		
3359	Other (Including Railroad Tax)		
3379	From Other Governments		
	CHARGES FOR SERVICES		
3401-3406	Income from Departments		3,936
3409	Other Charges		
	MISCELLANEOUS REVENUES		
3501	Sale of Municipal Property		48,599
3502	Interest on Investments	600	651
3503-3509	Other	3,000	18,804
	INTERFUND OPERATING TRANSFERS IN		
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		
3916	From Trust & Fiduciary Funds		
3917	Transfers from Conservation Fund		
	OTHER FINANCING SOURCES		
3934	Proceeds from Long Term Bonds & Notes		
Less Proprietary Funds or Capital Project Funds			
		3,929,520	4,063,825

General Fund Balance Sheet for Town/City of Middleton 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	36,908	1,365,573
b. Investments	1030	1,337,171	
c. Restricted Assets			
d. Taxes receivable	1080	310,274	375,748
e. Tax liens receivable	1110	138,321	139,239
f. Accounts receivable	1150	6,139	
g. Due from other governments	1280	2,544	
h. Due from other funds	1310	15,228	1,100
i. Other current assets	1400		
j. Tax deeded property (subject to resale)	1670	126,832	131,615
		1,971,415	2,013,275
LIABILITIES AND FUND BALANCE			
LIABILITIES			
a. Warrants and accounts payable	2020	34,903	39,657
b. Compensated absences payable	2030		
c. Contracts payable	2050		
d. Due to other governments	2070		
e. Due to school districts	2075	1,054,372	1,272,112
f. Due to other funds	2080	1,430	25,743
g. Deferred revenue	2220	4,835	5,423
h. Notes payable - Current	2230		
i. Bonds payable - Current	2250		
j. Other payables	2270	2,446	
		1,097,986	1,342,935
FUND BALANCE			
a. Nonspendable Fund Balance	2440	126,832	131,615
b. Restricted Fund Balance	2450		
c. Committed Fund Balance	2460	31,413	1,818
d. Assigned Fund Balance	2490		
e. Unassigned Fund Balance	2530	715,184	536,907
		873,429	670,340
		1,971,415	2,013,275

See accompanying independent accountant's compilation report

MS-5	RECONCILIATION (to assist in balance sheet preparation)				
A. GENERAL FUND BALANCE SHEET RECONCILIATION					
	Total Revenues From Page 5		4,063,825		
	Less Expenditures From Page 4		4,286,914		
	Increase (decrease)		(203,089)		
	Ending Fund Equity From Balance Sheet		670,340		
	Less Beginning Fund Equity From Balance Sheet		873,429	** See below	
	Increase (decrease)		(203,089)		
B. RECONCILIATION OF SCHOOL DISTRICT LIABILITY ACCT. #2075					
				Amount	
	1. School district liability at beg. of year (From balance sheet Acct # 2075, column b)			1,054,372	
	2. ADD: School district assessment for current year			2,196,972	
	3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)			3,251,344	
	4. SUBTRACT: Payments made to school district			< 1,979,232 >	
	(To balance sheet Acct # 2075, column c)			1,272,112	
C. RECONCILIATION OF TAX ANTICIPATION NOTES					
				Amount	
	1. Short-term (TANS) debt at beginning of year	\$		- 0 -	
	2. ADD: New issues during current year			None	
	3. SUBTRACT: Issues retired during current year	<		None	>
	4. Short-term (TANS) debt outstanding at end of year (Lines 1 + 2 - 3) (To balance sheet in Acct # 2230, column c)			- 0 -	
See accompanying independent accountant's compilation report					

