

PDF 10/16/12

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 Report 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 report 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 report 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) Bernard, Johnson & Co., P.C.	Signature <i>[Signature]</i>
Regular Office Hours 8:00am - 5:00pm	Email address rjohnson@bernardjohnson.com

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OCT 15 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
4130-4139	Executive	161,373		159,420
4140-4149	Election, Reg. & Vital Statistics	5,575		5,112
4150-4151	Financial Administration	352,491		356,636
4152	Property Assessment			
4153	Legal Expense	40,000		35,193
4155-4159	Personnel Administration	806,763		717,662
4191-4193	Planning & Zoning	211,619		207,904
4194	General Government Buildings	119,346		109,825
4195	Cemeteries	31,892		19,619
4196	Insurance	78,544		78,544
4197	Advertising & Regional Assoc.			
4199	Other General Government			133,976
4210-4214	Police	851,628		818,299
4215-4219	Ambulance			
4220-4229	Fire	149,390		118,364
4240-4249	Building Inspection			
4290-4296	Emergency Management	14,700		5,983
4299	Other (Incl. Communications)	20,700		11,218
4301-4309	Airport Operations			
4311	Administration			
4312	Highways & Streets	547,664		515,895
4313	Bridges			
4316	Street Lighting	7,000		7,074
4319	Other			
4321	Administration	64,800		26,800
4323	Solid Waste Collection	622,848		601,927
4324	Solid Waste Disposal			
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)

Financial Report of the Budget - Town/City of **Town of Stratham**

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
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	500		
4414	Pest Control	60,000		60,000
4415-4419	Health Agencies & Hosp. & Other	47,398		46,538
4441-4442	Administration & Direct Assist.	36,500		6,732
4444	Intergovernmental Welfare Pymts			
4445-4449	Vendor Payments & Other			
4520-4529	Parks & Recreation	80,779		165,211
4550-4559	Library	373,669		369,957
4583	Patriotic Purposes	1,035		1,803
4589	Other Culture & Recreation	94,528		0
4611-4612	Admin. & Purch. of Nat. Resources	1,800		1,645
4619	Other Conservation	7,850		7,037
4631-4632	Redevelopment and Housing			
4651-4659	Economic Development	9,250		
4711	Princ.- Long Term Bonds & Notes	489,000		489,000
4721	Interest-Long Term Bonds & Notes	295,546		296,234
4723	Int. on Tax Anticipation Notes	38,753		40,577
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)

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
4901	Land	1,081,500	2,363,663	2,524,916
4902	Machinery, Vehicles & Equipment	139,000		36,432
4903	Buildings	34,500	14,220	195,250
4909	Improvements Other Than Bldgs.	252,000	123,637	399,335
4912	To Special Revenue Fund			704
4913	To Capital Projects Fund			
4914	To Enterprise Fund			
	- Sewer			
	- Water			
	- Electric			
	- Airport			
4915	To Capital Reserve Fund			25,000
4916	To Expend. Trust Fund - not #4917	20,000		71,531
4917	To Health Maint. Trust Funds			
4918	To Nonexpendable Trust Funds			3,200
4919	To Fiduciary Funds			
4931	Taxes Assessed for County			1,198,645
4932	Taxes Assessed for Village Dist.			
4933	Taxes Assessed for Local Educ.			14,538,122
4934	Taxes Assessed for State Educ.			2,743,567
4939	Payments to Other Governments			
	Less Proprietary Funds, Special Revenue Funds, or Capital Project Funds			
		25,630,275	2,501,520	27,150,887

Acct. #	Explanation for "Other Authorizations" (Column 4) (Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust, transfers)
4901	Conservation land easement
4903	Prior year non-lapsing appropriation - Library improvements
4909	Prior year non-lapsing appropriation - Office technology and Parking lot improvements

NOTE

NH law requires all municipalities to gross appropriate. Full disclosure of those appropriations and disbursements 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.

Financial Report of the Budget - Town/City of

			Town of Stratham	
			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)		22,534,716	
3120	Land Use Change Taxes - General Fund			
3121	Land Use Change Taxes - Conservation Fund		41,000	
3180	Resident Taxes			
3185	Timber Taxes	245	245	
3186	Payment in Lieu of Taxes			
3187	Excavation Tax (\$.02 cents per cu yd)			
3189	Other Taxes			
3190	Interest & Penalties on Delinquent Taxes	111,000	148,248	
	Inventory Penalties			
3210	Business Licenses & Permits	35,300	56,095	
3220	Motor Vehicle Permit Fees	1,260,000	1,271,904	
3230	Building Permits		116,174	
3290	Other Licenses, Permits & Fees	126,574	126,574	
3311-3319	From Federal Government	5,000	2,449	
3351	Shared Revenues			
3352	Meals & Rooms Tax Distribution	324,069	324,069	
3353	Highway Block Grant	172,965	172,965	
3354	Water Pollution Grant			
3355	Housing & Community Development			
3356	State & Federal Forest Land Reimbursement			
3357	Flood Control Reimbursement			
3359	Other (Including Railroad Tax)	111		
3379	From Other Governments		1,059,691	
3401-3406	Income from Departments	150,000	82,379	
3409	Other Charges	24,000	21,926	
3501	Sale of Municipal Property	9,000		
3502	Interest on Investments	1,400	2,178	
3503-3509	Other	40,000	59,269	
3912	From Special Revenue Funds	8,950		
3913	From Capital Projects Funds		16,814	
3914	From Enterprise Funds			
	Sewer - (Offset)			
	Water - (Offset)			
	Electric - (Offset)			
	Airport - (Offset)			
3915	From Capital Reserve Funds			
3916	From Trust & Fiduciary Funds	6,000		
3917	Transfers from Conservation Fund			
3934	Proceeds from Long Term Bonds & Notes	685,000	1,430,000	
	Less Proprietary Funds, Special Revenue Funds, or Capital Project Funds			
		2,959,614	27,466,696	

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

Town of Stratham

2011

or Optional Reporting Year = n/a

a. Cash and equivalents	1010	9,912,096	8,756,512	✓
b. Investments	1030			
c. Restricted Assets				
d. Taxes receivable	1080	1,012,796	1,359,976	✓
e. Tax liens receivable	1110	340,377	260,188	✓
f. Accounts receivable	1150			
g. Due from other governments	1260		92,504	
h. Due from other funds	1310			
i. Other current assets	1400			
j. Tax deeded property (subject to resale)	1670	18,300	18,300	
		11,283,569	10,487,480	
a. Warrants and accounts payable	2020	34,821	67,889	
b. Compensated absences payable	2030			
c. Contracts payable	2050			
d. Due to other governments	2070			
e. Due to school districts	2075	8,265,587	8,550,621	✓
f. Due to other funds	2080			
g. Deferred revenue	2220			
h. Notes payable - Current	2230			
i. Bonds payable - Current	2250	1,430,000		
j. Other payables	2270			
		9,730,408	8,618,510	
a. Nonspendable Fund Balance	2440			
b. Restricted Fund Balance	2450			
c. Committed Fund Balance	2460			
d. Assigned Fund Balance	2490	216,095	355,442	
e. Unassigned Fund Balance	2530	1,337,066	1,513,528	
		1,553,161	1,868,970	
		11,283,569	10,487,480	

✓
audit pg 11

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)			
Total Revenues From Page 5		27,466,696	
Less Expenditures From Page 4		27,150,887	
Increase (decrease)		315809	
Ending Fund Equity From Balance Sheet		1,868,970	These cells should be equal
Less Beginning Fund Equity From Balance Sheet		1,553,161	
Increase (decrease)		315809	
1. School district liability at beg. of year (From balance sheet Acct # 2075, column b)		6,266,587	✓
2. ADD: School district assessment for current year		17,281,669	
3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)		25,547,276	
4. SUBTRACT: Payments made to school district		< 15,996,655 >	
(To balance sheet Acct # 2075, column c)		8,550,621	✓
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)			
Note: BAN to be refinanced with long-term bonds			
SAMPLE FIGURES USED FOR ILLUSTRATION. USE THE MUNICIPALITY'S ACTUAL FIGURES			

MS-6 OPTIONAL RECONCILIATION (to assist in balance sheet preparation)			
	(a)	(b)	(c)
1. Overlay/Allowance for Uncollectibles/Abatements (Beginning of year) *			-
2. SUBTRACT: Abatements made (From pgs. 2-3 of tax collector's report)			-
3. SUBTRACT: Discounts (From pg. 2 of tax collector's report)			-
4. SUBTRACT: Refunds (Cash abatements - from treasurer or bookkeeper)			-
5. ESTIMATED ALLDWANCE FOR ABATEMENTS AT END OF YEAR ** (These amounts should be carried down to Section B, line2)			-
6. Excess of estimate (Add to revenue on page 5)			-
<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>			
	(a)	(b)	(c)
1. Uncollected, end of year			-
2. SUBTRACT: "Overlay" carried forward as Allowance for Abatements (from Section A above, line 5)	↓	↓	↓
3. Receivable, end of year (To Balance Sheet Acct.#1080 and 1110, column c)			-

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

