

UFB-325,579

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MS-5

# FINANCIAL REPORT OF THE TOWN OR CITY BUDGET

Enter TOWN 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.

*Mark [Signature]*  
*Sony [Signature]*  
*Ratnade [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)  
Melanson Health & Company, PC  
Regular Office Hours  
Monday - Friday, 8am-5pm

Signature *Francis R. Burton*  
Email address  
fbiron@melansonhealth.com

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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
<b>GENERAL GOVERNMENT TOTAL =</b> show detail below				
4130-4139	Executive	86,932		63,678
4140-4149	Election, Reg. & Vital Statistics	3,218		695
4150-4151	Financial Administration	20,125		22,355
4152	Property Assessment	3,500		9,606
4153	Legal Expense	18,000		14,700
4155-4159	Personnel Administration	4,797		2,699
4191-4193	Planning & Zoning	1,575		1,215
4194	General Government Buildings	11,500		13,581
4195	Cemeteries	6,300		5,655
4196	Insurance	13,000		12,211
4197	Advertising & Regional Assoc.	0		
4199	Other General Government	0		20,756
<b>PUBLIC SAFETY TOTAL =</b> show detail below				
4210-4214	Police	43,175		30,536
4215-4219	Ambulance	13,400		12,482
4220-4229	Fire	34,160		34,129
4240-4249	Building Inspection	0		
4290-4298	Emergency Management	400		
4299	Other (Incl. Communications)	0		
<b>AIRPORT/AVIATION CENTER TOTAL =</b> show detail below				
4301-4309	Airport Operations	0		
<b>HIGHWAYS &amp; STREETS TOTAL =</b> show detail below				
4311	Administration	146,960		125,533
4312	Highways & Streets	89,050		98,030
4313	Bridges	0		
4316	Street Lighting	0		
4319	Other	0		
<b>SANITATION TOTAL =</b> show detail below				
4321	Administration	0		
4323	Solid Waste Collection	0		
4324	Solid Waste Disposal	0		
4325	Solid Waste Facility Clean-up	0		
4326-4329	Sewage Coll. & Disposal & Other			
<i>Page Sub-Totals</i>		496,092	0	467,861

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
<b>WATER DISTRIBUTION &amp; TREATMENT =</b> show detail below				
4331	Administration	0		
4332	Water Services	0		
4335-4339	Water Treatment, Conserv. & Other	0		
<b>ELECTRIC =</b> show detail below				
4351-4352	Admin. and Generation	0		
4353	Purchase Costs	0		
4354	Electric Equipment Maintenance	0		
4359	Other Electric Costs	0		
<b>HEALTH =</b> show detail below				
4411	Administration	0		
4414	Pest Control	150		230
4415-4419	Health Agencies & Hosp. & Other	4,500		5,579
<b>WELFARE =</b> show detail below				
4441-4442	Administration & Direct Assist.	3,800		
4444	Intergovernmental Welfare Pymts	0		
4445-4449	Vendor Payments & Other	1,700		511
<b>CULTURE &amp; RECREATION =</b> show detail below				
4520-4529	Parks & Recreation	1,000		
4550-4559	Library	16,120		16,437
4583	Patriotic Purposes	0		
4589	Other Culture & Recreation	0		
<b>CONSERVATION =</b> show detail below				
4611-4612	Admin. & Purch. of Nat. Resources	0		
4619	Other Conservation	1,500		2,793
4631-4632	Redevelopment and Housing	0		
4651-4659	Economic Development	0		
<b>DEBT SERVICE =</b> show detail below				
4711	Princ.- Long Term Bonds & Notes	16,367		17,183
4721	Interest-Long Term Bonds & Notes	6,633		5,817
4723	Int. on Tax Anticipation Notes	0		
4790-4799	Other Debt Service	0		
Page Sub Totals		51,770	0	46,580

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
<b>CAPITAL OUTLAY</b> show detail below				
4901	Land	0		
4902	Machinery, Vehicles & Equipment	0		
4903	Buildings	0		
4909	Improvements Other Than Bldgs.	70,000		83,793
<b>OPERATING TRANSFERS OUT</b> show detail below				
4912	To Special Revenue Fund	8,275		8,275
4913	To Capital Projects Fund	0		
4914	To Enterprise Fund	0		
	- Sewer	0		
	- Water	0		
	- Electric	0		
	- Airport	0		
4915	To Capital Reserve Fund	0		
4916	To Expend. Trust Fund - not #4917	56,350		56,350
4917	To Health Maint. Trust Funds	0		
4918	To Nonexpendable Trust Funds	2,000		2,000
4919	To Fiduciary Funds	0		
	<i>Rate Sub Totals</i>	<i>160,025</i>	<i>0</i>	<i>160,025</i>
	<i>Special Exp. Expenditures, Sub Totals</i>	<i>684,487</i>	<i>0</i>	<i>685,829</i>
<b>PAYMENTS TO OTHER GOVERNMENTS</b>				
4931	Taxes Assessed for County	182,241		182,241
4932	Taxes Assessed for Village Dist.			
4933	Taxes Assessed for Local Educ.	683,292		683,292
4934	Taxes Assessed for State Educ.	135,566		135,566
4939	Payments to Other Governments			
Less Proprietary Funds or Capital Project Funds				
<b>TOTAL GENERAL FUND EXPENDITURES</b>		<b>1,685,586</b>	<b>0</b>	<b>1,667,928</b>

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 the municipality's audited financials for more information on proprietary funds or capital project funds.

			Sullivan, NH	
			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	
	<b>TAXES</b>			
3110	Property Taxes (commitment less overlay)	1,481,769	1,494,465	
3120	Land Use Change Taxes - General Fund	0		
3121	Land Use Change Taxes - Conservation Fund	0		
3180	Resident Taxes	0		
3185	Timber Taxes	3,089	5,550	
3186	Payment in Lieu of Taxes	0		
3187	Excavation Tax (\$.02 cents per cu yd)	0		
3189	Other Taxes	0		
3190	Interest & Penalties on Delinquent Taxes	5,251	15,933	
	Inventory Penalties	0		
	<b>LICENSES, PERMITS &amp; FEES</b>			
3210	Business Licenses & Permits	0	1,751	
3220	Motor Vehicle Permit Fees	93,000	92,058	
3230	Building Permits	100	25	
3290	Other Licenses, Permits & Fees	1,737	3,148	
3311-3319	From Federal Government	0		
	<b>FROM STATE</b>			
3351	Shared Revenues	0		
3352	Meals & Rooms Tax Distribution	30,224	30,224	
3353	Highway Block Grant	53,029	53,029	
3354	Water Pollution Grant	0		
3355	Housing & Community Development	0		
3356	State & Federal Forest Land Reimbursement	0		
3357	Flood Control Reimbursement	0		
3359	Other (Including Railroad Tax)	0		
3379	From Other Governments	0		
	<b>CHARGES FOR SERVICES</b>			
3401-3406	Income from Departments	6,306	7,106	
3409	Other Charges	76		
	<b>MISCELLANEOUS REVENUES</b>			
3501	Sale of Municipal Property	0		
3502	Interest on Investments	1,005	1,236	
3503-3509	Other	0	2,354	
	<b>INTERFUND OPERATING TRANSFERS IN</b>			
3912	From Special Revenue Funds	0		
3913	From Capital Projects Funds	0		
3914	From Enterprise Funds	0		
	Sewer - (Offset)	0		
	Water - (Offset)	0		
	Electric - (Offset)	0		
	Airport - (Offset)	0		
3915	From Capital Reserve Funds	0		
3916	From Trust & Fiduciary Funds	0		
3917	Transfers from Conservation Fund	0		
	<b>OTHER FINANCING SOURCES</b>			
3934	Proceeds from Long Term Bonds & Notes	0		
	Less Proprietary Funds or Capital Project Funds			
		1,675,586	1,706,879	

**General Fund Balance Sheet for Town/City of Sullivan, NH 2011**  
**or Optional Reporting Year = n/a**

<b>A. ASSETS</b>	<b>Acct. #</b>	<b>Beginning of Year</b>	<b>End of year</b>
<b>Current assets</b>	<b>(a)</b>	<b>(b)</b>	<b>(c)</b>
a. Cash and equivalents	1010	589,770	773,158
b. Investments	1030		
c. Restricted Assets			
d. Taxes receivable	1080	119,101	163,889
e. Tax liens receivable	1110	34,312	35,499
f. Accounts receivable	1150		
g. Due from other governments	1260		
h. Due from other funds	1310	3,000	3,000
i. Other current assets	1400		
j. Tax deeded property (subject to resale)	1670		
		<b>746,183</b>	<b>975,546</b>
<b>LIABILITIES AND FUND EQUITY</b>			
<b>LIABILITIES</b>			
a. Warrants and accounts payable	2020	11,577	30,771
b. Compensated absences payable	2030		
c. Contracts payable	2050		
d. Due to other governments	2070		
e. Due to school districts	2075	437,121	618,196
f. Due to other funds	2080	1,000	1,000
g. Deferred revenue	2220		
h. Notes payable - Current	2230		
i. Bonds payable - Current	2250		
j. Other payables	2270	9,857	
		<b>459,555</b>	<b>649,967</b>
<b>FUND EQUITY</b>			
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	286,628	325,579
		<b>286,628</b>	<b>325,579</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		<b>746,183</b>	<b>975,546</b>

✓  
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✓

**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-6	<b>RECONCILIATION</b> (to assist in balance sheet preparation)			
<b>A. GENERAL FUND BALANCE SHEET RECONCILIATION</b>				
	Total Revenues From Page 5		1,706,879	
	Less Expenditures From Page 4		1,667,928	
	Increase (decrease)		38951	
	Ending Fund Equity From Balance Sheet		325,579	These cells should be equal
	Less Beginning Fund Equity From Balance Sheet		286,628	
	Increase (decrease)		38951	
<b>B. RECONCILIATION OF SCHOOL DISTRICT LIABILITY ACCT. #2075</b>			<b>Amount</b>	
	1. School district liability at beg. of year (From balance sheet Acct # 2075, column b)		437,121	
	2. ADD: School district assessment for current year		818,858	
	3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)		1,255,979	
	4. SUBTRACT: Payments made to school district		< 637,783 >	
	(To balance sheet Acct # 2075, column c)		TO B/D 618,196	
<b>C. RECONCILIATION OF TAX ANTICIPATION NOTES</b>			<b>Amount</b>	
	1. Short-term (TANS) debt at beginning of year	\$	N/A	
	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)		#VALUE!	
<b>**SAMPLE FIGURES USED FOR ILLUSTRATION. USE THE MUNICIPALITY'S ACTUAL FIGURES**</b>				

