

PDF 9/28/12

UFB = 1,053,380

SG  
9/26/12

# 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)

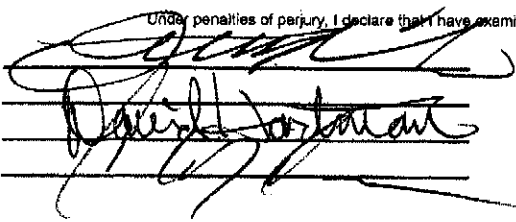
DOES THE TOWN/CITY ACCOUNT FOR SOME EXPENDITURES AS PROPRIETARY FUNDS OR CAPITAL PROJECT FUNDS?

Enter Yes or No in box above & see instructions.

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.  
  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

### 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 
Regular Office Hours 8:00 am - 5:00 pm Monday - Friday	Email address vachonclukay@vachonclukay.com

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**RECEIVED**  
SEP 26 2012  
NH DEPT OF REV ADMIN  
MUNICIPAL SERVICES

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

See accompanying independent accountant's compilation report

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	121,778		118,413
4140-4149	Election, Reg. & Vital Statistics	2,152		1,776
4150-4151	Financial Administration	175,570		158,544
4152	Property Assessment	41,050		36,134
4153	Legal Expense	7,000		9,031
4155-4159	Personnel Administration	166,537		164,703
4191-4193	Planning & Zoning	30,975		21,826
4194	General Government Buildings	62,005		58,111
4195	Cemeteries	14,500		14,425
4196	Insurance	83,927		84,059
4197	Advertising & Regional Assoc.	3,070		3,070
4199	Other General Government	26,793		15,782
<b>PUBLIC SAFETY TOTAL -</b> show detail below				
4210-4214	Police	442,176		468,127
4215-4219	Ambulance	63,000		63,697
4220-4229	Fire	141,896		121,582
4240-4249	Building Inspection	3,560		3,173
4290-4298	Emergency Management	7,776		7,056
4299	Other (incl. Communications)			
<b>AIRPORT/AVIATION CENTER TOTAL -</b> show detail below				
4301-4309	Airport Operations			
<b>HIGHWAYS &amp; STREETS TOTAL -</b> show detail below				
4311	Administration			
4312	Highways & Streets	904,568		805,226
4313	Bridges			
4316	Street Lighting	9,000		11,454
4319	Other			
<b>SANITATION TOTAL -</b> show detail below				
4321	Administration			
4323	Solid Waste Collection			
4324	Solid Waste Disposal	227,307		215,881
4325	Solid Waste Facility Clean-up			
4326-4329	Sewage Coll. & Disposal & Other			
Page Sub-Totals		2,528,730	0	2,362,060

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

See accompanying independent accountant's compilation report

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			
4332	Water Services			
4335-4339	Water Treatment, Conserv. & Other			
<b>ELECTRIC</b> show detail below				
4351-4352	Admin. and Generation			
4353	Purchase Costs			
4354	Electric Equipment Maintenance			
4359	Other Electric Costs			
<b>HEALTH</b> show detail below				
4411	Administration	1,400		1,225
4414	Pest Control			
4415-4419	Health Agencies & Hosp. & Other	8,032		8,070
<b>WELFARE</b> show detail below				
4441-4442	Administration & Direct Assist.	15,100		8,093
4444	Intergovernmental Welfare Pymts			
4445-4449	Vendor Payments & Other			
<b>CULTURE &amp; RECREATION</b> show detail below				
4520-4529	Parks & Recreation	23,690		22,281
4550-4559	Library	210,388		186,202
4563	Patriotic Purposes	1,500		1,500
4589	Other Culture & Recreation			
<b>CONSERVATION</b> show detail below				
4611-4612	Admin. & Purch. of Nat. Resources	651		351
4619	Other Conservation			
4631-4632	Redevelopment and Housing			
4651-4659	Economic Development			
<b>DEBT SERVICE</b> show detail below				
4711	Princ. - Long Term Bonds & Notes	71,967		72,033
4721	Interest-Long Term Bonds & Notes	20,409		20,343
4723	Int. on Tax Anticipation Notes			
4790-4799	Other Debt Service	27,901		20,824
Page Sub-Totals		380,038	0	340,922

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			
4902	Machinery, Vehicles & Equipment	6,000	114,982	120,360
4903	Buildings			
4909	Improvements Other Than Bldgs	88,500		20,277
<b>OPERATING TRANSFERS OUT</b> Show Detail Below				
4912	To Special Revenue Fund			
4913	To Capital Projects Fund			
4914	To Enterprise Fund			
	- Sewer			
	- Water			
	- Electric			
	- Airport			
4915	To Capital Reserve Fund	429,000		429,000
4916	To Expend. Trust Fund - not #4917	15,000		19,000
4917	To Health Maint. Trust Funds			
4918	To Nonexpendable Trust Funds			
4919	To Fiduciary Funds			
	<i>Page Sub-Totals</i>	538,600	114,982	584,637
	<i>Total Local Expenditure Sub-Totals</i>	3,447,368	114,982	3,307,619
<b>PAYMENTS TO OTHER GOVERNMENTS</b>				
4931	Taxes Assessed for County	769,815		769,815
4932	Taxes Assessed for Village Dist.	102,238		102,238
4933	Taxes Assessed for Local Educ.	3,147,530		3,147,530
4934	Taxes Assessed for State Educ.	664,569		664,569
4939	Payments to Other Governments			
Less Proprietary Funds or Capital Project Funds				
<b>TOTAL GENERAL FUND EXPENDITURES</b>		<b>8,131,820</b>	<b>114,982</b>	<b>7,991,771</b>

Acct. #	Explanation for "Other Authorizations" (Column 4) (Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust, transfers)
4902	Prior year carryforward appropriation of \$114,982

Warner	
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)	6,834,672	6,960,433
3120	Land Use Change Taxes - General Fund		
3121	Land Use Change Taxes - Conservation Fund		
3180	Resident Taxes		
3185	Timber Taxes	22,000	24,911
3186	Payment in Lieu of Taxes	16,000	16,204
3187	Excavation Tax (\$.02 cents per cu yd)	500	355
3189	Other Taxes		
3190	Interest & Penalties on Delinquent Taxes	60,000	71,749
	Inventory Penalties		
<b>LICENSES, PERMITS &amp; FEES</b>			
3210	Business Licenses & Permits	4,800	28
3220	Motor Vehicle Permit Fees	375,000	371,111
3230	Building Permits	7,000	6,528
3290	Other Licenses, Permits & Fees	15,000	4,669
3311-3319	From Federal Government	143,000	
<b>FROM STATE</b>			
3351	Shared Revenues		
3352	Meals & Rooms Tax Distribution	126,565	126,565
3353	Highway Block Grant	128,490	131,573
3354	Water Pollution Grant		
3355	Housing & Community Development		
3356	State & Federal Forest Land Reimbursement	4,807	4,807
3357	Flood Control Reimbursement		
3359	Other (including Railroad Tax)		65,567
3379	From Other Governments		
<b>CHARGES FOR SERVICES</b>			
3401-3406	Income from Departments	90,000	101,561
3409	Other Charges		
<b>MISCELLANEOUS REVENUES</b>			
3501	Sale of Municipal Property	22,000	22,025
3502	Interest on Investments	1,500	825
3503-3509	Other	15,000	10,154
<b>INTERFUND OPERATING TRANSFERS IN</b>			
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	24,188	1,095
3917	Transfers from Conservation Fund		
<b>OTHER FINANCING SOURCES</b>			
3934	Proceeds from Long Term Bonds & Notes		
Less Proprietary Funds or Capital Project Funds			
<b>TOTAL GENERAL FUND REVENUE</b>		7,991,520	7,919,151

General Fund Balance Sheet for Town/City of Warner 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	1,470,327	1,700,121
b. Investments	1030		
c. Restricted Assets			
d. Taxes receivable	1080	470,327	462,455
e. Tax liens receivable	1110	169,086	184,363
f. Accounts receivable	1150	11,618	1,112
g. Due from other governments	1260	5,000	5,000
h. Due from other funds	1310	486,448	398,066
i. Other current assets	1400	1,705	2,044
j. Tax deeded property (subject to resale)	1670		
		2,614,509	2,753,161
<b>LIABILITIES AND FUND EQUITY</b>			
a. Warrants and accounts payable	2020	52,585	124,970
b. Compensated absences payable	2030		
c. Contracts payable	2050		
d. Due to other governments	2070		
e. Due to school districts	2075	1,391,849	1,521,014
f. Due to other funds	2080		
g. Deferred revenue	2220	554	10,276
h. Notes payable - Current	2230		
i. Bonds payable - Current	2250		
j. Other payables	2270		
		1,444,988	1,656,260
<b>FUND EQUITY</b>			
a. Nonspendable Fund Balance	2440	1,705	2,044
b. Restricted Fund Balance	2450		
c. Committed Fund Balance	2460	114,982	
d. Assigned Fund Balance	2490	64,450	41,477
e. Unassigned Fund Balance	2530	968,384	1,053,380
		1,169,521	1,096,901
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		2,614,509	2,753,161

See accompanying independent accountant's compilation report

MS-5 RECONCILIATION (to assist in balance sheet preparation)	
<b>A. GENERAL FUND BALANCE SHEET RECONCILIATION</b>	
Total Revenues From Page 5	7,919,151
Less Expenditures From Page 4	7,991,771
Increase (decrease)	(72,620)
Ending Fund Equity From Balance Sheet	1,096,901
Less Beginning Fund Equity From Balance Sheet	1,169,521
Increase (decrease)	(72,620)
<b>B. RECONCILIATION OF SCHOOL DISTRICT LIABILITY ACCT. #2075</b>	
	Amount
1. School district liability at beg. of year (From balance sheet Acct # 2075, column b)	1,391,849 ✓
2. ADD: School district assessment for current year	3,812,099 ✓
3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)	5,203,948
4. SUBTRACT: Payments made to school district	< 3,682,934 >
(To balance sheet Acct # 2075, column c)	To B/S 1,521,014
<b>C. RECONCILIATION OF TAX ANTICIPATION NOTES</b>	
	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 -

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