

PDF 8/3/12

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.

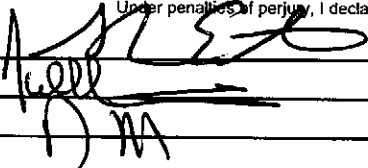
State of New Hampshire Department of Revenue Administration
Municipal Services Division
P.O. Box 487
Concord, NH 03302-0487
Telephone: (603) 230-5090

Return Completed Form By April 1 For Calendar Fiscal Year and By September 1 for Optional Fiscal Year

GOVERNING BODY (SELECTMEN)

Date Signed:

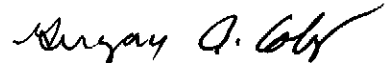
Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.



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)
Gregory A. Colby, CPA
Regular Office Hours
Monday-Friday, 8:00 a.m. - 5:00 p.m.

Signature 
Email address
gcolby@plodzic.com

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JUL 30 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	91,953		89,806
4140-4149	Election, Reg. & Vital Statistics	21,120		18,444
4150-4151	Financial Administration	97,475		67,492
4152	Property Assessment	0		0
4153	Legal Expense	5,000		9,579
4155-4159	Personnel Administration	0		0
4191-4193	Planning & Zoning	6,320		2,197
4194	General Government Buildings	34,107		39,817
4195	Cemeteries	15,000		11,855
4196	Insurance	58,983		84,857
4197	Advertising & Regional Assoc.	0		0
4199	Other General Government	63,000		62,349
4210-4214	Police	112,835		123,168
4215-4219	Ambulance	30,833		31,204
4220-4229	Fire	47,414		40,201
4240-4249	Building Inspection	0		0
4290-4298	Emergency Management	2,250		25,512
4299	Other (Incl. Communications)	30,714		30,980
4301-4309	Airport Operations	0		0
4311	Administration	0		0
4312	Highways & Streets	372,458		376,375
4313	Bridges	0		0
4316	Street Lighting	2,400		2,400
4319	Other	0		0
4321	Administration	0		0
4323	Solid Waste Collection	0		0
4324	Solid Waste Disposal	103,882		111,728
4325	Solid Waste Facility Clean-up	3,500		5,725
4326-4329	Sewage Coll. & Disposal & Other	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
4331	Administration	0		0
4332	Water Services	0		0
4335-4339	Water Treatment, Conserv. & Other	0		0
4351-4352	Admin. and Generation	0		0
4353	Purchase Costs	0		0
4354	Electric Equipment Maintenance	0		0
4359	Other Electric Costs	0		0
4411	Administration	3,680		1,524
4414	Pest Control	0		0
4415-4419	Health Agencies & Hosp. & Other	8,092		8,092
4441-4442	Administration & Direct Assist.	37,313		13,236
4444	Intergovernmental Welfare Pymts	0		0
4445-4449	Vendor Payments & Other	0		0
4520-4529	Parks & Recreation	47,088		51,097
4550-4559	Library	0		0
4583	Patriotic Purposes	750		756
4589	Other Culture & Recreation	0		0
4611-4612	Admin. & Purch. of Nat. Resources	0		0
4619	Other Conservation	0		0
4631-4632	Redevelopment and Housing	0		0
4651-4659	Economic Development	0		0
4711	Princ.- Long Term Bonds & Notes	36,600		36,600
4721	Interest-Long Term Bonds & Notes	4,930		4,925
4723	Int. on Tax Anticipation Notes	1,000		0
4790-4799	Other Debt Service	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
4901	Land	97,423		6,332
4902	Machinery, Vehicles & Equipment	0		6,000
4903	Buildings	67,500		290,666
4909	Improvements Other Than Bldgs.	0		
4912	To Special Revenue Fund	47,488		41,488
4913	To Capital Projects Fund			
4914	To Enterprise Fund			
	- Sewer			
	- Water			
	- Electric			
	- Airport			
4915	To Capital Reserve Fund	147,000		149,000
4916	To Expend. Trust Fund - not #4917			
4917	To Health Maint. Trust Funds	12,000		0
4918	To Nonexpendable Trust Funds			
4919	To Fiduciary Funds			
4931	Taxes Assessed for County			
4932	Taxes Assessed for Village Dist.			
4933	Taxes Assessed for Local Educ.			
4934	Taxes Assessed for State Educ.			
4939	Payments to Other Governments			
Less Proprietary Funds or Capital Project Funds				
		1,610,108	0	1,743,405

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.

			Washington	
			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)	1,070,300	1,123,209	
3120	Land Use Change Taxes - General Fund	0	0	
3121	Land Use Change Taxes - Conservation Fund	0	0	
3180	Resident Taxes	0	0	
3185	Timber Taxes	10,000	26,966	
3186	Payment in Lieu of Taxes	0	0	
3187	Excavation Tax (\$.02 cents per cu yd)	0	0	
3189	Other Taxes	0	0	
3190	Interest & Penalties on Delinquent Taxes	13,000	52,465	
	Inventory Penalties	0	0	
3210	Business Licenses & Permits	1,000	0	
3220	Motor Vehicle Permit Fees	130,000	152,752	
3230	Building Permits	6,500	9,621	
3290	Other Licenses, Permits & Fees	2,400	2,936	
3311-3319	From Federal Government	0	0	
3351	Shared Revenues	0	0	
3352	Meals & Rooms Tax Distribution	50,180	50,180	
3353	Highway Block Grant	60,252	61,240	
3354	Water Pollution Grant	0	0	
3355	Housing & Community Development	0	0	
3356	State & Federal Forest Land Reimbursement	4,385	0	
3357	Flood Control Reimbursement	0	0	
3359	Other (Including Railroad Tax)	80,000	64,733	
3379	From Other Governments	0	88,495	
3401-3406	Income from Departments	30,000	35,441	
3409	Other Charges	9,000	0	
3501	Sale of Municipal Property	26,000	64,154	
3502	Interest on Investments	2,000	1,607	
3503-3509	Other	39,191	29,152	
3912	From Special Revenue Funds	16,000	0	
3913	From Capital Projects Funds			
3914	From Enterprise Funds			
	Sewer - (Offset)			
	Water - (Offset)			
	Electric - (Offset)			
	Airport - (Offset)			
3915	From Capital Reserve Funds	22,400	0	
3916	From Trust & Fiduciary Funds			
3917	Transfers from Conservation Fund			
3934	Proceeds from Long Term Bonds & Notes			
Less Proprietary Funds or Capital Project Funds				
		1,572,608	1,762,951	

General Fund Balance Sheet for Town/City of		Washington	2011
		or Optional Reporting Year = n/a	
Account Name	Account No.	2011 Actual	2010 Actual
ASSETS			
Current Assets			
a. Cash and equivalents	1010	1,532,586	1,264,747
b. Investments	1030	0	0
c. Restricted Assets		0	0
d. Taxes receivable	1080	285,741	265,868
e. Tax liens receivable	1110	148,779	167,976
f. Accounts receivable	1150	81	0
g. Due from other governments	1260	10,558	0
h. Due from other funds	1310	8,422	9,655
i. Other current assets	1400	0	0
j. Tax deeded property (subject to resale)	1670	0	0
		1,986,167	1,708,246
Liabilities and Fund Balances			
Liabilities			
a. Warrants and accounts payable	2020	21,174	33,761
b. Compensated absences payable	2030	0	0
c. Contracts payable	2050	0	0
d. Due to other governments	2070	178	796
e. Due to school districts	2075	1,254,103	945,046
f. Due to other funds	2080	20,200	9,930
g. Deferred revenue	2220	422	1,035
h. Notes payable - Current	2230	0	0
i. Bonds payable - Current	2250	0	0
j. Other payables	2270	9,266	17,308
		1,305,343	1,007,876
Fund Balances			
a. Nonspendable Fund Balance	2440	0	0
b. Restricted Fund Balance	2450	0	0
c. Committed Fund Balance	2460	0	76,411
d. Assigned Fund Balance	2490	68,052	2,000
e. Unassigned Fund Balance	2530	612,772	621,959
		680,824	700,370
		1,986,167	1,708,246

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 (to assist in balance sheet preparation)			
	Total Revenues From Page 5	1,762,951		
	Less Expenditures From Page 4	1,743,405		
	Increase (decrease)	19546		
	Ending Fund Equity From Balance Sheet	700,370		These cells should be equal
	Less Beginning Fund Equity From Balance Sheet	680,824		
	Increase (decrease)	19546		
	1. School district liability at beg. of year (From balance sheet Acct # 2075, column b)		1,254,103	
	2. ADD: School district assessment for current year		2,166,467	
	3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)		3,420,570	
	4. SUBTRACT: Payments made to school district		< 2,475,524 >	
	(To balance sheet Acct # 2075, column c)		945,046	
	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)			
SAMPLE FIGURES USED FOR ILLUSTRATION. USE THE MUNICIPALITY'S ACTUAL FIGURES				

MS-5 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 ALLOWANCE 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****

