

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: April 30, 2012

[Handwritten Signature]

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)
Sheryl A. Pratt, CPA

Signature
Sheryl A. Pratt, CPA

Regular Office Hours
M-F 8-4

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RECEIVED

MAY 04 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	10,295		9,082
4140-4149	Election, Reg. & Vital Statistics	20,955		18,560
4150-4151	Financial Administration	138,761		136,277
4152	Property Assessment	22,900		20,928
4153	Legal Expense	16,250		9,530
4155-4159	Personnel Administration	44,070		42,292
4191-4193	Planning & Zoning	18,300		12,597
4194	General Government Buildings	42,653		48,209
4195	Cemeteries	12,700		11,637
4196	Insurance	100,454		92,263
4197	Advertising & Regional Assoc.			
4199	Other General Government	100		
4210-4214	Police	205,226		184,484
4215-4219	Ambulance	25,041		22,835
4220-4229	Fire	73,831		60,384
4240-4249	Building Inspection	4,500		1,228
4290-4298	Emergency Management	3,700		1,602
4299	Other (Incl. Communications)	100		87
4301-4309	Airport Operations			
4311	Administration			
4312	Highways & Streets	242,992		247,312
4313	Bridges			
4316	Street Lighting			
4319	Other			
4321	Administration			
4323	Solid Waste Collection			
4324	Solid Waste Disposal	150,000		99,721
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)

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	325		
4414	Pest Control			
4415-4419	Health Agencies & Hosp. & Other	3,702		3,927
4441-4442	Administration & Direct Assist.	1,300		2,873
4444	Intergovernmental Welfare Pymts			
4445-4449	Vendor Payments & Other	9,182		4,182
4520-4529	Parks & Recreation	3,310		2,128
4550-4559	Library	33,729		33,729
4583	Patriotic Purposes	3,000		3,000
4589	Other Culture & Recreation	500		500
4611-4612	Admin. & Purch. of Nat. Resources	500		405
4619	Other Conservation			
4631-4632	Redevelopment and Housing			
4651-4659	Economic Development			
4711	Princ.- Long Term Bonds & Notes	40,000		40,000
4721	Interest-Long Term Bonds & Notes	20,378		20,378
4723	Int. on Tax Anticipation Notes	1,000		
4790-4799	Other Debt Service			0

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	10,000		10,000
4902	Machinery, Vehicles & Equipment			
4903	Buldings			
4909	Improvements Other Than Bldgs.	140,000		139,541
4912	To Special Revenue Fund			3,000
4913	To Capital Projects Fund			
4914	To Enterprise Fund			
	- Sewer			
	- Water			
	- Electric			
	- Airport			
4915	To Capital Reserve Fund	172,500		172,500
4916	To Expend.Trust Fund - not #4917	14,000		14,000
4917	To Health Maint. Trust Funds			
4918	To Nonexpendable Trust Funds			
4919	To Fiduciary Funds			
4931	Taxes Assessed for County	546,084		546,084
4932	Taxes Assessed for Village Dist.	126,712		126,712
4933	Taxes Assessed for Local Educ.	2,085,079		2,085,079
4934	Taxes Assessed for State Educ.	469,722		469,722
4939	Payments to Other Governments			0
Less Proprietary Funds or Capital Project Funds				
		4,813,851	0	4,696,788

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.

			Town of Webster	
			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)	4,113,367	4,118,718	
3120	Land Use Change Taxes - General Fund	2,500		
3121	Land Use Change Taxes - Conservation Fund			
3180	Resident Taxes			
3185	Timber Taxes	15,000	15,978	
3186	Payment in Lieu of Taxes	1,956	1,956	
3187	Excavation Tax (\$.02 cents per cu yd)	100		
3189	Other Taxes			
3190	Interest & Penalties on Delinquent Taxes	35,000	32,155	
	Inventory Penalties			
3210	Business Licenses & Permits	25	25	
3220	Motor Vehicle Permit Fees	265,000	273,898	
3230	Building Permits	1,440	1,635	
3290	Other Licenses, Permits & Fees	3,800	5,237	
3311-3319	From Federal Government	5,959	6,653	
3351	Shared Revenues			
3352	Meals & Rooms Tax Distribution	83,618	83,618	
3353	Highway Block Grant	71,089	71,089	
3354	Water Pollution Grant			
3355	Housing & Community Development			
3356	State & Federal Forest Land Reimbursement			
3357	Flood Control Reimbursement	8,239	1,178	
3359	Other (Including Railroad Tax)	2,000		
3379	From Other Governments			
3401-3408	Income from Departments	3,000	4,130	
3409	Other Charges			
3501	Sale of Municipal Property	500	501	
3502	Interest on Investments	1,200	1,093	
3503-3509	Other	10,000	12,907	
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		240	
3916	From Trust & Fiduciary Funds	58	216	
3917	Transfers from Conservation Fund			
3934	Proceeds from Long Term Bonds & Notes			
Less Proprietary Funds or Capital Project Funds				
		4,623,851	4,631,227	

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 or capital project funds.

General Fund Balance Sheet for Town/City of		Town of Webster	2011
or Optional Reporting Year = n/a			
a. Cash and equivalents	1010	1,133,703	1,171,867
b. Investments	1030		
c. Restricted Assets			
d. Taxes receivable (See Section D, page 7)	1080	294,917	276,374
e. Tax liens receivable (See Section D, page 7)	1110	80,211	102,813
f. Accounts receivable	1150		
g. Due from other governments	1260		105
h. Due from other funds	1310		
i. Other current assets	1400		
j. Tax deeded property (subject to resale)	1670		
		1,508,831	1,551,159
a. Warrants and accounts payable	2020	8,658	167
b. Compensated absences payable	2030		10,456
c. Contracts payable	2050		
d. Due to other governments	2070		
e. Due to school districts	2075	1,035,522	1,141,991
f. Due to other funds	2080		
g. Deferred revenue	2220		
h. Notes payable - Current	2230		
i. Bonds payable - Current	2250		
j. Other payables	2270	1,245	700
		1,045,425	1,153,314
a. Nonspendable Fund Balance	2440		
b. Restricted Fund Balance	2450		
c. Committed Fund Balance	2460		
d. Assigned Fund Balance	2490	17,074	20,009
e. Unassigned Fund Balance	2530	446,332	377,836
		463,406	397,845
		1,508,831	1,551,159

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	4,631,227		
	Less Expenditures From Page 4	4,696,788		
	Increase (decrease)	(65561)		
	Ending Fund Equity From Balance Sheet	397,845		These cells should be equal
	Less Beginning Fund Equity From Balance Sheet	463,406		
	Increase (decrease)	(65561)		
	1. School district liability at beg. of year (From balance sheet Acct # 2075, column b)		1,036,622	
	2. ADD: School district assessment for current year		2,554,801	
	3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)		3,590,323	
	4. SUBTRACT: Payments made to school district		< (2,448,332) >	
	(To balance sheet Acct # 2075, column c)		1,141,991	
	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) *	6,482	13,500	19,982
2. SUBTRACT: Abatements made (From pgs. 2-3 of tax collector's report)	(304)		(304)
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, line 2)	2,478	922	3,400
6. Excess of estimate (Add to revenue on page 5)	8,656	14,422	23,078
<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	278,852	103,735	382,587
2. SUBTRACT: "Overlay" carried forward as Allowance for Abatements (from Section A above, line 5)	↓ (2,478)	↓ (922)	↓ (3,400)
3. Receivable, end of year (To Balance Sheet Acct.#1080 and 1110, column c)	276,374	102,813	379,187

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

