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\$379,834

PDF 9/20/12

MS-5

# 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 OR CAPITAL PROJECT FUNDS?  YES  NO

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.

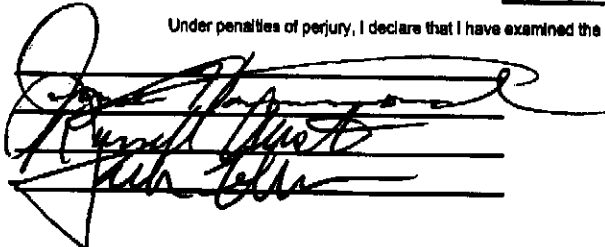
State of New Hampshire Department of Revenue Administration  
Municipal Services Division  
P.O. Box 487  
Concord, NH 03302-0487  
Telephone: (603) 230-5090

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)  Jo Ann LaBare	Signature  <i>Jo Ann LaBare</i>
Regular Office Hours  Mon: Noon-6:30pm Tues - Fri 9am-4:30pm	Email address  townofwestmoreland@myfairpoint.net

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APR 02 2012

NH DEPT OF REVENUE ADM  
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>		<b>309,772</b>	<b>0</b>	<b>277,530</b>
4130-4139	Executive	53,715		52,465
4140-4149	Election, Reg. & Vital Statistics	25,945		25,313
4150-4151	Financial Administration	19,196		20,550
4152	Property Assessment	60,500		59,286
4153	Legal Expense	10,100		1,058
4155-4159	Personnel Administration	84,180		82,319
4191-4193	Planning & Zoning	8,766		4,975
4194	General Government Buildings	21,290		19,861
4195	Cemeteries	12,500		12,500
4196	Insurance	13,300		11,203
4197	Advertising & Regional Assoc.	0		0
4199	Other General Government	0		0
<b>PUBLIC SAFETY TOTAL -</b>		<b>62,973</b>	<b>6,711</b>	<b>61,679</b>
4210-4214	Police	1,500		1,965
4215-4218	Ambulance	29,733		29,732
4220-4229	Fire	30,215		30,215
4240-4249	Building Inspection	2,000		1,749
4290-4298	Emergency Management	2,200	6,711	1,036
4299	Other (Incl. Communications)	0		0
<b>AIRPORT OPERATIONS TOTAL -</b>		<b>0</b>	<b>0</b>	<b>0</b>
4301-4309	Airport Operations	0		0
<b>HIGHWAYS &amp; STREETS TOTAL -</b>		<b>516,000</b>	<b>0</b>	<b>504,534</b>
4311	Administration	125,500		123,357
4312	Highways & Streets	394,500		373,764
4313	Bridges	2,500		0
4316	Street Lighting	3,500		3,533
4319	Other	0		0
<b>SANITATION TOTAL -</b>		<b>88,293</b>	<b>0</b>	<b>91,404</b>
4321	Administration	0		0
4323	Solid Waste Collection	0		0
4324	Solid Waste Disposal	88,293		91,404
4325	Solid Waste Facility Clean-up	0		0
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)
4290	Hazard Mitigation Grant

1	2	3	4	5
Acct. #	EXPENDITURE	Voted Appropriations Final MS-2	Other Authorizations* Explain Below	Actual Expenditures
<b>WATER SUPPLY &amp; TREATMENT</b>				
4331	Administration	0		0
4332	Water Services	0		0
4335-4339	Water Treatment, Conserv. & Other	0		0
<b>ELECTRIC</b>				
4351-4352	Admin. and Generation	0		0
4353	Purchase Costs	0		0
4354	Electric Equipment Maintenance	0		0
4359	Other Electric Costs	0		0
<b>HEALTH</b>				
4411	Administration	200		200
4414	Pest Control	200		180
4415-4419	Health Agencies & Hosp. & Other	5,200		5,200
<b>WELFARE</b>				
4441-4442	Administration & Direct Asslt.	4,180		4,316
4444	Intergovernmental Welfare Pymts	0		0
4445-4449	Vendor Payments & Other	0		0
<b>RECREATION</b>				
4520-4529	Parks & Recreation	1,000		1,500
4550-4559	Library	32,290		32,290
4583	Patriotic Purposes	400		271
4589	Other Culture & Recreation	0		0
<b>CONSERVATION</b>				
4611-4612	Admin. & Purch. of Nat. Resources	200		210
4619	Other Conservation	300		0
4631-4632	Redevelopment and Housing	0		0
4651-4659	Economic Development	0		0
<b>DEBT SERVICE</b>				
4711	Princ.- Long Term Bonds & Notes	51,500		51,500
4721	Interest-Long Term Bonds & Notes	2,325		2,569
4723	Int. on Tax Anticipation Notes	1		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)

Financial Report of the Budget - Town/City of Westmoreland  
 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
	<b>Capital Expenditures</b>	<b>976,000</b>		<b>976,000</b>
4901	Land	0		0
4902	Machinery, Vehicles & Equipment	0		0
4903	Buildings	8,600		7,804
4909	Improvements Other Than Bldgs.	0		0
	<b>Operating Expenditures</b>	<b>0</b>		<b>6,050</b>
4912	To Special Revenue Fund			6,050
4913	To Capital Projects Fund			
4914	To Enterprise Fund			
	- Sewer			
	- Water			
	- Electric			
	- Airport			
4915	To Capital Reserve Fund	21,000		21,000
4916	To Expend. Trust Fund - not #4917			
4917	To Health Maint. Trust Funds			
4918	To Nonexpendable Trust Funds			
4919	To Fiduciary Funds			
				<b>3,000</b>
				<b>3,000</b>
	<b>PAID TO OTHER GOVERNMENTS</b>			<b>0</b>
4931	Taxes Assessed for County	602,927		602,927
4932	Taxes Assessed for Village Dist.	0		0
4933	Taxes Assessed for Local Educ.	1,941,001		1,941,001
4934	Taxes Assessed for State Educ.	453,595		453,595
4939	Payments to Other Governments	0		0
		<b>4,114,352</b>	<b>6,711</b>	<b>4,078,900</b>

Acct. #	Explanation for "Other Authorizations" (Column 4) (Example: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust; transfers)
4912	Transfer to Conservation Fund

**NOTE:**

			Westmoreland	
			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)	3,546,118	3,554,627	
3120	Land Use Change Taxes - General Fund	3,350	3,350	
3121	Land Use Change Taxes - Conservation Fund	6,050	6,050	
3180	Resident Taxes	0	0	
3185	Timber Taxes	15,000	35,434	
3188	Payment in Lieu of Taxes	0	0	
3187	Excavation Tax (\$.02 cents per cu yd)	1,860	1,860	
3189	Other Taxes	0	0	
3190	Interest & Penalties on Delinquent Taxes	9,500	13,783	
	Inventory Penalties	0	0	
<b>Other Governmental Revenues</b>				
3210	Business Licenses & Permits	625	425	
3220	Motor Vehicle Permit Fees	236,700	235,538	
3230	Building Permits	1,500	1,749	
3290	Other Licenses, Permits & Fees	8,370	9,030	
3311-3319	From Federal Government	0	0	
<b>Shared Revenues</b>				
3351	Shared Revenues	0	0	
3352	Meals & Rooms Tax Distribution	83,707	83,707	
3353	Highway Block Grant	85,112	86,667	
3354	Water Pollution Grant	0	0	
3355	Housing & Community Development	0	0	
3358	State & Federal Forest Land Reimbursement	18	18	
3357	Flood Control Reimbursement	0	0	
3359	Other (Including Railroad Tax)	13,023	13,024	
3379	From Other Governments	0	0	
<b>Income from Departments</b>				
3401-3406	Income from Departments	4,300	6,766	
3409	Other Charges	0	0	
<b>Income from Other Sources</b>				
3501	Sale of Municipal Property	85,400	89,452	
3502	Interest on Investments	1,850	1,943	
3503-3509	Other	6,600	7,112	
<b>Transfers from Other Sources</b>				
3912	From Special Revenue Funds	0	0	
3913	From Capital Projects Funds	0	0	
3914	From Enterprise Funds	0	0	
	Sewer - (Offset)	0	0	
	Water - (Offset)	0	0	
	Electric - (Offset)	0	0	
	Airport - (Offset)	0	0	
3915	From Capital Reserve Funds	9,300	25,954	
3916	From Trust & Fiduciary Funds	2,019	2,019	
3917	Transfers from Conservation Fund	0	0	
<b>Other Financing Sources</b>				
3934	Proceeds from Long Term Bonds & Notes	0	0	
		4,120,402	4,178,507	

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

<b>A ASSETS</b>	<b>Account</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	84,493	87,813
b. Investments	1030	1,152,721	1,269,420
c. Restricted Assets		0	0
d. Taxes receivable	1080	145,419	204,901
e. Tax liens receivable	1110	47,408	19,970
f. Accounts receivable	1150	43,000	0
g. Due from other governments	1260		
h. Due from other funds	1310	222,229	216,762
i. Other current assets	1400		
j. Tax deeded property (subject to resale)	1670		
		<b>1,695,271</b>	<b>1,798,867</b>
<b>LIABILITIES</b>			
a. Warrants and accounts payable	2020		
b. Compensated absences payable	2030		
c. Contracts payable	2050		
d. Due to other governments	2070		
e. Due to school districts	2075	1,134,211	1,194,596
f. Due to other funds	2080	224,929	216,762
g. Deferred revenue	2220		
h. Notes payable - Current	2230		
i. Bonds payable - Current	2250		
j. Other payables	2270		
		<b>1,359,140</b>	<b>1,411,358</b>
<b>FUND BALANCES</b>			
a. Nonspendable Fund Balance	2440		
b. Restricted Fund Balance	2450	57,904	7,675
c. Committed Fund Balance	2460		
d. Assigned Fund Balance	2490		
e. Unassigned Fund Balance	2530	278,227	379,834
		<b>336,131</b>	<b>387,509</b>
		<b>1,695,271</b>	<b>1,798,867</b>

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**NOTE:** This balance sheet reflects only the general fund and is not a complete financial statement. It does not include the balance sheet for the general fund or other funds, nor does it include the balance sheet for the general fund or other funds, nor does it include the balance sheet for the general fund or other funds.

MS-8 RECONCILIATION (to assist in balance sheet preparation)				
Total Revenues From Page 5			4178507	
Less Expenditures From Page 4			4076900	
Increase (decrease)			101607	
Ending Fund Equity From Balance Sheet		33613	<del>33783</del>	These cells should be equal off by 50,229
Less Beginning Fund Equity From Balance Sheet		387,509	<del>33783</del>	
Increase (decrease)		51,376	101607	
1. School district liability at beg. of year (From balance sheet Acct # 2075, column b )			1134	
2. ADD: School district assessment for current year			2394	
3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2 . )			3528807	
4. SUBTRACT: Payments made to school district			2334	
		(To balance sheet Acct # 2075, column c)	1194596	
1. Short-term (TANS) debt at beginning of year		\$	0	
2. ADD: New issues during current year			0	
3. SUBTRACT: Issues retired during current year		<	0	>
4. Short-term (TANS) debt outstanding at end of year (Lines 1 + 2 - 3 ) (To balance sheet in Acct # 2230, column c)			0	

MS-6 OPTIONAL RECONCILIATION (to assist in balance sheet preparation)			
	(a)	(b)	(c)
1. Overlay/Allowance for Uncollectibles/Abatements (Beginning of year) *			17,852
2. SUBTRACT: Abatements made (From pgs. 2-3 of tax collector's report)			(2,647)
3. SUBTRACT: Discounts (From pg. 2 of tax collector's report)			-
4. SUBTRACT: Refunds (Cash abatements - from treasurer or bookkeeper)			(9,515)
5. ESTIMATED ALLOWANCE FOR ABATEMENTS AT END OF YEAR ** (These amounts should be carried down to Section B, line 2)			5,690
6. Excess of estimate (Add to revenue on page 5)	-	0	-
<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>			
1. Uncollected, end of year	210512	170	230562
2. SUBTRACT: "Overlay" carried forward as Allowance for Abatements (from Section A above, line 5)	5690	0	5690
3. Receivable, end of year (To Balance Sheet Acct. #1080 and 1110, column c)	204901	19970	224872

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



TOWN OF WESTMORELAND  
2011

MS-5 Financial Report of the Budget Westmoreland

Reporting Year = 2011 On FY Reporting Year = n/a

(a) Description	(b) Original obligation	(c) Purpose	(d) Annual installment	(e) Interest rate	Date of final payment	Bonds o/a at beginning of year	Bonds issued this year	Bonds retired this year	Bonds o/s at end of year
Fire Tanker	\$79500		\$26500	2.27%	12/31/13	79500	-	-	53000
Highway Truck	50000		25000	2.25%	12/31/14	25000	-	25000	0
TOTAL	129500					104500		25000	53000

Remarks