

UFB = 344,536

PDF 9/21/12

56
9/20/12

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.

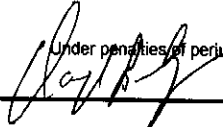
State of New Hampshire Department of Revenue Administration
Municipal Services Division
P.O. Box 487
Concord, NH 03302-0487
Telephone: (603) 230-5090

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

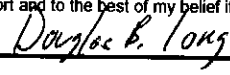
GOVERNING BODY (SELECTMEN)

Date Signed:

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




Mary Kay Huntton



DOUGLAS B. LONG

PREPARER

Under penalties of perjury, I declare that I have examined the information contained in this report 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) The Mercier Group, pc	Signature  Paul J. Mercier, Jr., cpa
Regular Office Hours M-F, 9am-5pm	Email address pmercier01@comcast.net

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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
GENERAL GOVERNMENT TOTAL = show detail below				
4130-4139	Executive	130,697		103,604
4140-4149	Election, Reg. & Vital Statistics	31,753		28,939
4150-4151	Financial Administration	45,261		43,060
4152	Property Assessment	22,000		16,605
4153	Legal Expense	20,000		24,903
4155-4159	Personnel Administration	28,383		24,029
4191-4193	Planning & Zoning	22,090		10,254
4194	General Government Buildings	30,944		22,453
4195	Cemeteries	0		355
4196	Insurance	38,149		28,410
4197	Advertising & Regional Assoc.			
4199	Other General Government	2,000		1,435
PUBLIC SAFETY TOTAL = show detail below				
4210-4214	Police	100,795		102,792
4215-4219	Ambulance			
4220-4229	Fire	91,000		62,000
4240-4249	Building Inspection			
4290-4298	Emergency Management	15,075		1,136
4299	Other (Incl. Communications)			11,572
AIRPORT/AVIATION CENTER TOTAL = show detail below				
4301-4309	Airport Operations			
HIGHWAYS & STREETS TOTAL = show detail below				
4311	Administration			
4312	Highways & Streets	515,676		508,066
4313	Bridges			
4316	Street Lighting			3,136
4319	Other			
SANITATION TOTAL = show detail below				
4321	Administration			
4323	Solid Waste Collection			
4324	Solid Waste Disposal	95,981		78,567
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
WATER DISTRIBUTION & TREATMENT - <i>show detail below</i>				
4331	Administration			
4332	Water Services			
4335-4339	Water Treatment, Conserv. & Other			
ELECTRIC - <i>show detail below</i>				
4351-4352	Admin. and Generation			
4353	Purchase Costs			
4354	Electric Equipment Maintenance			
4359	Other Electric Costs			
HEALTH - <i>show detail below</i>				
4411	Administration	1,250		25
4414	Pest Control			
4415-4419	Health Agencies & Hosp. & Other	31,783		28,351
WELFARE - <i>show detail below</i>				
4441-4442	Administration & Direct Assist.	2,950		3,230
4444	Intergovernmental Welfare Pymts			15,432
4445-4449	Vendor Payments & Other	14,250		13,797
CULTURE & RECREATION - <i>show detail below</i>				
4520-4529	Parks & Recreation	3,000		3,000
4550-4559	Library	48,450		37,890
4583	Patriotic Purposes	1,100		300
4589	Other Culture & Recreation	3,500		3,800
CONSERVATION - <i>show detail below</i>				
4611-4612	Admin. & Purch. of Nat. Resources	800		196
4619	Other Conservation			
4631-4632	Redevelopment and Housing			
4651-4659	Economic Development			
DEBT SERVICE - <i>show detail below</i>				
4711	Princ.- Long Term Bonds & Notes	71,000		69,132
4721	Interest-Long Term Bonds & Notes	2,000		27,079
4723	Int. on Tax Anticipation Notes	0		60
4790-4799	Other Debt Service			

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
CAPITAL OUTLAY show detail below				
4901	Land			
4902	Machinery, Vehicles & Equipment	45,500		29,000
4903	Buildings			1,011
4909	Improvements Other Than Bldgs.	15,000	55,344	54,390
Total Local Expenditure Sub-Totals				
		1,447,887	2,940,337	1,434,000
4931	Taxes Assessed for County		486,933	486,933 ✓
4932	Taxes Assessed for Village Dist.			0
4933	Taxes Assessed for Local Educ.		1,933,565	1,933,565 ✓
4934	Taxes Assessed for State Educ.		464,495	464,495 ✓
4939	Payments to Other Governments			0
Less Proprietary Funds, Special Revenue Funds, or Capital Project Funds				
		1,447,887	2,940,337	4,309,002

Acct. #	Explanation for "Other Authorizations" (Column 4) (Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust, transfers)	
4909	Withdrawal from capital reserve - water draft sites	2600
4909	FEMA - Disaster Assistance	52744

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 Page 10 for revolving funds and the municipality's audited financials for more information on proprietary funds, special revenue funds, or capital project funds.

Town of Wilmot, 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
	TAXES		
3110	Property Taxes (commitment less overlay)		3,765,724
3120	Land Use Change Taxes - General Fund	6,282	7,531
3121	Land Use Change Taxes - Conservation Fund	0	4,810
3180	Resident Taxes		
3185	Timber Taxes		
3186	Payment in Lieu of Taxes		
3187	Excavation Tax (\$.02 cents per cu yd)	4,040	71
3189	Other Taxes		
3190	Interest & Penalties on Delinquent Taxes	25,912	38,463
	Inventory Penalties		
	LICENSES, PERMITS & FEES		
3210	Business Licenses & Permits	180	230
3220	Motor Vehicle Permit Fees	194,079	240,868
3230	Building Permits	1,415	1,660
3290	Other Licenses, Permits & Fees	10,720	9,633
3311-3319	From Federal Government		
	FROM STATE		
3351	Shared Revenues		
3352	Meals & Rooms Tax Distribution	60,671	60,671
3353	Highway Block Grant	83,635	85,001
3354	Water Pollution Grant		
3355	Housing & Community Development		
3356	State & Federal Forest Land Reimbursement	1,704	1,704
3357	Flood Control Reimbursement		
3359	Other (Including Railroad Tax)	5,000	80
3379	From Other Governments		52,744
	CHARGES FOR SERVICES		
3401-3406	Income from Departments	11,482	14,508
3409	Other Charges		
	MISCELLANEOUS REVENUES		
3501	Sale of Municipal Property	400	6,778
3502	Interest on Investments	356	619
3503-3509	Other	8,103	944
	INTERFUND OPERATING TRANSFERS IN		
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		2,600
3916	From Trust & Fiduciary Funds		
3917	Transfers from Conservation Fund		
	OTHER FINANCING SOURCES		
3934	Proceeds from Long Term Bonds & Notes		
	Less Proprietary Funds, Special Revenue Funds, or Capital Project Funds		4,810
		413,979	4,289,829

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, special revenue funds, or capital project funds. Also see supplemental schedule on page 10.

General Fund Balance Sheet for Town/City of

Town of Wilmot, NH

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	1,231,104	1,033,607
b. Investments	1030	52,233	42,322
c. Restricted Assets			
d. Taxes receivable	1080	298,240	303,773
e. Tax liens receivable	1110	101,413	50,356
f. Accounts receivable	1150		
g. Due from other governments	1260		44,729
h. Due from other funds	1310	2,977	5,330
i. Other current assets	1400		
j. Tax deeded property (subject to resale)	1670		
		1,685,967	1,480,117
LIABILITIES			
a. Warrants and accounts payable	2020	30,075	44,086
b. Compensated absences payable	2030		
c. Contracts payable	2050		
d. Due to other governments	2070		
e. Due to school districts	2075	812,888	921,061
f. Due to other funds	2080	61,250	4,553
g. Deferred revenue	2220	111,000	112,000
h. Notes payable - Current	2230		
i. Bonds payable - Current	2250	252,311	
j. Other payables	2270	853	
		1,268,377	1,081,700
FUND BALANCES			
a. Nonspendable Fund Balance	2440		
b. Restricted Fund Balance	2450		
c. Committed Fund Balance	2460	56,892	53,881
d. Assigned Fund Balance	2490		
e. Unassigned Fund Balance	2530	360,698	344,536
		417,590	398,417
		1,685,967	1,480,117

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to TK
p. 78

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, special revenue, or capital project funds.

MS-5	RECONCILIATION (to assist in balance sheet preparation)						
A. GENERAL FUND BALANCE SHEET RECONCILIATION							
	Total Revenues From Page 5		4,289,829				
	Less Expenditures From Page 4		4,309,002				
	Increase (decrease)		(19173)				
	Ending Fund Equity From Balance Sheet		398,417				These cells should be equal
	Less Beginning Fund Equity From Balance Sheet		417,590				
	Increase (decrease)		(19173)				
B. RECONCILIATION OF SCHOOL DISTRICT LIABILITY ACCT. #2075				Amount			
	1. School district liability at beg. of year (From balance sheet Acct # 2075, column b)		812,888				✓
	2. ADD: School district assessment for current year		2,398,060				✓
	3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)		3,210,948				
	4. SUBTRACT: Payments made to school district		2,289,887				>
	(To balance sheet Acct # 2075, column c)		921,061				
C. RECONCILIATION OF TAX ANTICIPATION NOTES				Amount			
	1. Short-term (TANS) debt at beginning of year	\$	252,311				
	2. ADD: New issues during current year		-				
	3. SUBTRACT: Issues retired during current year	<	252,311				>
	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: USE OF OVERLAY & ALLOWANCE FOR UNCOLLECTIBLES/ABATEMENTS	Year of the report	For Prior Levy	TOTAL
	(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, line 2)			-
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>			
B. TAXES/LIENS RECEIVABLE WORKSHEET <i>(From pgs 2-3 of tax collector's report) ></i>	Acct. #1080	Acct. #1110	TOTALS
	Taxes	Liens	
	(e)	(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****

