

MS-5

FINANCIAL REPORT OF THE TOWN OR CITY BUDGET

Enter TOWN/CITY Name Here > **Town of Dalton, NH**

Enter Calendar Reporting Year Here > **2011**

(January 1 to December 31)

Enter Optional Reporting Year Here > **n/a**

(July 1 to June 30)

DOES THE TOWN/CITY ACCOUNT FOR SOME EXPENDITURES AS PROPRIETARY FUNDS OR CAPITAL PROJECT FUNDS? **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 Report By April 1 For Calendar Fiscal Year and By September 1 for Optional Fiscal Year

GOVERNING BODY (SELECTMEN)

Date Signed: **11/16/12**

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.

Victor Lee Flynn
Select Man

Julia Simondo
Select person



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 *Victor Lee Flynn*
Select MAN

Signature
Paul J. Mercier, Jr.
Paul J. Mercier, Jr. CPA

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11/08/12

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	7,500		7,074
4140-4149	Election, Reg. & Vital Statistics	9,000		6,312
4150-4151	Financial Administration	75,000		71,868
4152	Property Assessment	0		0
4153	Legal Expense	20,000		2,974
4155-4159	Personnel Administration	96,000		94,055
4191-4193	Planning & Zoning	1,500		941
4194	General Government Buildings	35,000		28,492
4195	Cemeteries	5,000		4,306
4196	Insurance	17,000		15,037
4197	Advertising & Regional Assoc.	0		0
4199	Other General Government	3,940		4,135
PUBLIC SAFETY TOTAL = show detail below				
4210-4214	Police	41,700		44,534
4215-4219	Ambulance	4,880		4,880
4220-4229	Fire	54,550		50,405
4240-4249	Building Inspection	0		0
4290-4298	Emergency Management	750		833
4299	Other (Incl. Communications)	0		0
AIRPORT/AVIATION CENTER TOTAL = show detail below				
4301-4309	Airport Operations	696		0
HIGHWAYS & STREETS TOTAL = show detail below				
4311	Administration	224,000	70,679	292,370
4312	Highways & Streets	0		0
4313	Bridges	0		0
4316	Street Lighting	1,300		1,261
4319	Other	0		0
SANITATION TOTAL = show detail below				
4321	Administration	35,000		31,110
4323	Solid Waste Collection	0		0
4324	Solid Waste Disposal	0		0
4325	Solid Waste Facility Clean-up	2,000		2,672
4326-4329	Sewage Coll. & Disposal & Other	11,000		10,517
<i>Page Sub-Totals</i>		<i>645,816</i>	<i>70,679</i>	<i>673,776</i>

Acct. #	Explanation for "Other Authorizations" (Column 4) (Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust, transfers)
4311	FEMA Disaster Assistance

1	2	3	4	5
Acct. #	EXPENDITURE	Voted Appropriations Final MS-2	Other Authorizations* Explain Below	Actual Expenditures
WATER DISTRIBUTION & TREATMENT =				
show detail below				
4331	Administration			
4332	Water Services			
4335-4339	Water Treatment, Conserv. & Other			
ELECTRIC =				
show detail below				
4351-4352	Admin. and Generation			
4353	Purchase Costs			
4354	Electric Equipment Maintenance			
4359	Other Electric Costs			
HEALTH =				
show detail below				
4411	Administration	750		145
4414	Pest Control	750		138
4415-4419	Health Agencies & Hosp. & Other	7,147		7,147
WELFARE =				
show detail below				
4441-4442	Administration & Direct Assist.	5,000		2,888
4444	Intergovernmental Welfare Pymts	0		
4445-4449	Vendor Payments & Other	1,150		1,150
CULTURE & RECREATION =				
show detail below				
4520-4529	Parks & Recreation	1,000		841
4550-4559	Library	14,979		14,979
4583	Patriotic Purposes	200		101
4589	Other Culture & Recreation	0		
CONSERVATION =				
show detail below				
4611-4612	Admin. & Purch. of Nat. Resources			
4619	Other Conservation	1,200		251
4631-4632	Redevelopment and Housing			
4651-4659	Economic Development			
DEBT SERVICE =				
show detail below				
4711	Princ.- Long Term Bonds & Notes	29,788		26,513
4721	Interest-Long Term Bonds & Notes	5,528		4,817
4723	Int. on Tax Anticipation Notes	2,500		0
4790-4799	Other Debt Service			
Page Sub-Totals		69,992	0	58,970

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	245,475		244,175
4903	Buildings			
4909	Improvements Other Than Bldgs.		27,917	28,197
	OPERATING TRANSFERS OUT 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	66,000		66,000
4916	To Expend.Trust Fund - not #4917	11,000		11,000
4917	To Health Maint. Trust Funds			
4918	To Nonexpendable Trust Funds			
4919	To Fiduciary Funds			
	<i>Page Sub-Totals</i>	322,475	27,917	349,372
	<i>Total Local Expenditure Sub-Totals</i>	1,038,283	98,596	1,082,118
	PAYMENTS TO OTHER GOVERNMENTS			
4931	Taxes Assessed for County		372,830	372,830
4932	Taxes Assessed for Village Dist.			
4933	Taxes Assessed for Local Educ.		712,297	712,297
4934	Taxes Assessed for State Educ.		216,798	216,798
4939	Payments to Other Governments			
	Less Proprietary Funds, Special Revenue Funds, or Capital Project Funds			
	TOTAL GENERAL FUND EXPENDITURES	1,038,283	1,400,521	2,384,043

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 Fund - Paving
4931, 4933 & 4934	Statutory taxes collected for other governments

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.

			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)		1,691,288	
3120	Land Use Change Taxes - General Fund	2,000	1,556	
3121	Land Use Change Taxes - Conservation Fund		915	
3180	Resident Taxes			
3185	Timber Taxes	17,500	15,420	
3186	Payment in Lieu of Taxes	50,000	50,000	
3187	Excavation Tax (\$.02 cents per cu yd)	1,761	1,761	
3189	Other Taxes	10,000	0	
3190	Interest & Penalties on Delinquent Taxes	37,000	37,227	
	Inventory Penalties	2,000	0	
LICENSES, PERMITS & FEES				
3210	Business Licenses & Permits			
3220	Motor Vehicle Permit Fees	130,000	134,388	
3230	Building Permits			
3290	Other Licenses, Permits & Fees	3,000	2,952	
3311-3319	From Federal Government			
FROM STATE				
3351	Shared Revenues			
3352	Meals & Rooms Tax Distribution	43,751	43,751	
3353	Highway Block Grant	84,058	84,058	
3354	Water Pollution Grant			
3355	Housing & Community Development			
3356	State & Federal Forest Land Reimbursement	426	426	
3357	Flood Control Reimbursement			
3359	Other (Including Railroad Tax)			
3379	From Other Governments		70,679	
CHARGES FOR SERVICES				
3401-3406	Income from Departments	1,000	1,609	
3409	Other Charges	23,000	32,103	
MISCELLANEOUS REVENUES				
3501	Sale of Municipal Property	15,600	15,600	
3502	Interest on Investments	500	838	
3503-3509	Other	2,000	1,442	
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	135,000	162,917	
3916	From Trust & Fiduciary Funds	100	92	
3917	Transfers from Conservation Fund			
OTHER FINANCING SOURCES				
3934	Proceeds from Long Term Bonds & Notes	94,475	94,175	
Less Proprietary Funds, Special Revenue Funds, or Capital Project Funds			915	
TOTAL GENERAL FUND REVENUE		653,171	2,442,282	

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 Dalton, 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	352,221	584,969	
b. Investments	1030			
c. Restricted Assets				
d. Taxes receivable	1080	215,228	217,332	
e. Tax liens receivable	1110	100,391	109,311	
f. Accounts receivable	1150			
g. Due from other governments	1260			
h. Due from other funds	1310			
i. Other current assets	1400	6,618	4,106	
j. Tax deeded property (subject to resale)	1670			
TOTAL ASSETS		674,458	915,718	
B. LIABILITIES AND FUND EQUITY	Acct. #	Beginning of Year	End of year	
Current liabilities	(a)	(b)	(c)	
a. Warrants and accounts payable	2020		7,590	
b. Compensated absences payable	2030			
c. Contracts payable	2050			
d. Due to other governments	2070			
e. Due to school districts	2075	350,521	440,652	
f. Due to other funds	2080			
g. Deferred revenue	2220	135,000	220,300	
h. Notes payable - Current	2230			
i. Bonds payable - Current	2250			
j. Other payables	2270			
TOTAL CURRENT LIABILITIES		485,521	668,542	
Fund equity *				
a. Nonspendable Fund Balance	2440		4,106	
b. Restricted Fund Balance	2450			
c. Committed Fund Balance	2460	7,638	7,971	
d. Assigned Fund Balance	2490			
e. Unassigned Fund Balance	2530	181,299	235,099	
TOTAL FUND EQUITY		188,937	247,176	
3. TOTAL LIABILITIES AND FUND EQUITY		674,458	915,718	

*Note: To be GASB 54 compliant, the fund balance classifications have changed. See tab called Fund Balance Explanation.

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		2,442,282				
	Less Expenditures From Page 4		2,384,043				
	Increase (decrease)		58239				
	Ending Fund Equity From Balance Sheet		247,176				These cells should be equal
	Less Beginning Fund Equity From Balance Sheet		188,937				
	Increase (decrease)		58239				
B. RECONCILIATION OF SCHOOL DISTRICT LIABILITY ACCT. #2075				Amount			
	1. School district liability at beg. of year (From balance sheet Acct # 2075, column b)						350,521
	2. ADD: School district assessment for current year						929,095
	3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)						1,279,616
	4. SUBTRACT: Payments made to school district						< 838,964 >
							(To balance sheet Acct # 2075, column c)
							440,652
C. RECONCILIATION OF TAX ANTICIPATION NOTES				Amount			
	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							

