

# 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 Yea 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 to the best of my belief, the information contained in this report is true, correct and complete.

*Warren Small*  
*Christopher Jones*  
*Sheryl A. Pratt*

<b>PREPARER</b>	
Under penalties of perjury, I declare that to the best of my belief, the information contained in this report is true, correct and complete. (If prepared by a person other than the city/town official, this declaration is based on all information of which the preparer has knowledge.)	
Preparer (Please print or type) Sheryl A. Pratt	Signature <i>Sheryl A. Pratt</i>
Regular Office Hours 8 am - 5 pm	Email address Sprall@pledzik.com

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OCT 25 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
<b>GENERAL GOVERNMENT TOTAL =</b> show detail below				
4130-4139	Executive	148,390		138,425
4140-4149	Election, Reg. & Vital Statistics	108,923		107,966
4150-4151	Financial Administration	67,593		75,827
4152	Property Assessment	35,000		20,613
4153	Legal Expense	10,000		3,531
4155-4159	Personnel Administration	450,200		397,058
4191-4193	Planning & Zoning	10,050		3,335
4194	General Government Buildings	118,200		93,244
4195	Cemeteries	15,900		11,135
4196	Insurance	26,500		22,441
4197	Advertising & Regional Assoc.	3,100		3,003
4199	Other General Government			
<b>PUBLIC SAFETY TOTAL =</b> show detail below				
4210-4214	Police	347,678		331,768
4215-4219	Ambulance	56,192		48,070
4220-4229	Fire	107,470		77,625
4240-4249	Building Inspection	6,560		4,598
4290-4298	Emergency Management	13,251		13,096
4299	Other (Incl. Communications)			
<b>AIRPORT/AVIATION CENTER TOTAL =</b> show detail below				
4301-4309	Airport Operations			
<b>HIGHWAYS &amp; STREETS TOTAL =</b> show detail below				
4311	Administration	177,400		189,391
4312	Highways & Streets	158,700		167,545
4313	Bridges			
4316	Street Lighting	4,000		4,500
4319	Other			
<b>SANITATION TOTAL =</b> show detail below				
4321	Administration			
4323	Solid Waste Collection	121,349		110,678
4324	Solid Waste Disposal	184,000		106,465
4325	Solid Waste Facility Clean-up	8,000		6,817
4326-4329	Sewage Coll. & Disposal & Other			
<i>Page Sub-Totals</i>		<i>2,178,456</i>	<i>0</i>	<i>1,937,129</i>

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
<b>WATER DISTRIBUTION &amp; TREATMENT =</b> show detail below				
4331	Administration			
4332	Water Services			
4335-4339	Water Treatment, Conserv. & Other			
<b>ELECTRIC =</b> show detail below				
4351-4352	Admin. and Generation			
4353	Purchase Costs			
4354	Electric Equipment Maintenance			
4359	Other Electric Costs			
<b>HEALTH =</b> show detail below				
4411	Administration			
4414	Pest Control	100		710
4415-4419	Health Agencies & Hosp. & Other	13,870		13,867
<b>WELFARE =</b> show detail below				
4441-4442	Administration & Direct Asslst.	10,000		11,206
4444	Intergovernmental Welfare Pymts			
4445-4449	Vendor Payments & Other	1,000		1,000
<b>CULTURE &amp; RECREATION =</b> show detail below				
4520-4529	Parks & Recreation	34,377		40,521
4550-4559	Library	164,545		163,727
4583	Patriotic Purposes	26,655		31,907
4589	Other Culture & Recreation	500		449
<b>CONSERVATION =</b> show detail below				
4611-4612	Admin. & Purch. of Nat. Resources	2,500		1,377
4619	Other Conservation			
4631-4632	Redevelopment and Housing			
4651-4659	Economic Development			
<b>DEBT SERVICE =</b> show detail below				
4711	Princ.- Long Term Bonds & Notes	60,000		60,000
4721	Interest-Long Term Bonds & Notes	39,150		39,150
4723	Int. on Tax Anticipation Notes	100		
4790-4799	Other Debt Service			
<i>Page Sub-Totals:</i>		352,797	0	363,914

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

MS-5

## Financial Report of the Budget - Town/City of Town of Grantham

Reporting Year = n/a

OP FY Reporting Year = June 30, 2012

1	2	3	4	5
Acct. #	EXPENDITURE	Voted Appropriations Final MS-2	Other Authorizations* Explain Below	Actual Expenditures
	<b>CAPITAL OUTLAY</b> show detail below			
4901	Land			
4902	Machinery, Vehicles & Equipment	60,000	4,599	111,212
4903	Buildings			
4909	Improvements Other Than Bldgs.	48,000		49,559
	<b>OPERATING TRANSFERS OUT</b> 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	136,250		136,250
4916	To Expend. Trust Fund - not #4917	348,700		348,700
4917	To Health Maint. Trust Funds			
4918	To Nonexpendable Trust Funds			
4919	To Fiduciary Funds			
	<i>Page Sub-Totals</i>	592,950	4,599	645,721
	<i>Total Local Expenditure Sub-Totals</i>	3,124,203	4,599	2,946,764
	<b>PAYMENTS TO OTHER GOVERNMENTS</b>			
4931	Taxes Assessed for County	1,471,085		1,471,085
4932	Taxes Assessed for Village Dist.	505,019		505,019
4933	Taxes Assessed for Local Educ.	5,496,756		5,496,756
4934	Taxes Assessed for State Educ.	1,252,997		1,252,997
4939	Payments to Other Governments			
	Less Proprietary Funds, Special Revenue Funds, or Capital Project Funds			
	<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>11,850,060</b>	<b>4,599</b>	<b>11,672,621</b>

Acct. #	Explanation for "Other Authorizations" (Column 4) (Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust, transfers)
4902	Board of Selectmen are agents of the capital reserve funds.

**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.

## Financial Report of the Budget - Town/City of

Town of Grantham

n/a

Reporting Year

June 30, 2012

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)	10,350,538	10,232,937
3120	Land Use Change Taxes - General Fund		
3121	Land Use Change Taxes - Conservation Fund		
3180	Resident Taxes		
3185	Yield Taxes	1,500	10,030
3186	Payment in Lieu of Taxes		
3187	Excavation Tax (\$.02 cents per cu yd)		190
3189	Other Taxes		
3190	Interest & Penalties on Delinquent Taxes	25,000	43,194
	Inventory Penalties		
	<b>LICENSES, PERMITS &amp; FEES</b>		
3210	Business Licenses & Permits	0	786
3220	Motor Vehicle Permit Fees	540,000	546,958
3230	Building Permits	10,000	4,366
3290	Other Licenses, Permits & Fees	16,000	18,438
3311-3319	From Federal Government		39,242
	<b>FROM STATE</b>		
3351	Shared Revenues		
3352	Meals & Rooms Tax Distribution	133,351	133,351
3353	Highway Block Grant	60,641	58,550
3354	Water Pollution Grant		
3355	Housing & Community Development		
3356	State & Federal Forest Land Reimbursement		
3357	Flood Control Reimbursement		
3359	Other (Including Railroad Tax)		1,509
3379	From Other Governments		
	<b>CHARGES FOR SERVICES</b>		
3401-3406	Income from Departments	35,000	61,698
3409	Other Charges		
	<b>MISCELLANEOUS REVENUES</b>		
3501	Sale of Municipal Property		
3502	Interest on Investments	30,000	64,379
3503-3509	Other	25,000	32,935
	<b>INTERFUND OPERATING TRANSFERS IN</b>		
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	47,000	96,302
3916	From Trust & Fiduciary Funds	8,000	
3917	Transfers from Conservation Fund		
	<b>OTHER FINANCING SOURCES</b>		
3934	Proceeds from Long Term Bonds & Notes		
	Less Proprietary Funds, Special Revenue Funds, or Capital Project Funds		
	<b>TOTAL GENERAL FUND REVENUE</b>	11,282,030	11,344,864

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 Grantham

n/a

or Optional Reporting Year = June 30, 2012

<b>A. ASSETS</b>	Acct. #	Beginning of Year	End of year
<b>Current assets</b>	(a)	(b)	(c)
a. Cash and equivalents	1010	6,136,622	5,461,747
b. Investments	1030	15,608	21,443
c. Restricted Assets			
d. Taxes receivable	1080	882,219	1,252,210
e. Tax liens receivable	1110	144,151	165,301
f. Accounts receivable	1150		
g. Due from other governments	1260		10,500
h. Due from other funds	1310	62,343	8,065
i. Other current assets	1400	1,107	1,108
j. Tax deeded property (subject to resale)	1670	46,379	46,379
<b>TOTAL ASSETS</b>		<b>7,288,429</b>	<b>6,966,753</b>
<b>B. LIABILITIES AND FUND EQUITY</b>	Acct. #	Beginning of Year	End of year
<b>Current liabilities</b>	(a)	(b)	(c)
a. Warrants and accounts payable	2020	76,367	44,521
b. Compensated absences payable	2030		
c. Contracts payable	2050		
d. Due to other governments	2070	4,276,809	4,387,258
e. Due to school districts	2075		
f. Due to other funds	2080	20,199	14,773
g. Deferred revenue	2220	883,879	816,782
h. Notes payable - Current	2230		
i. Bonds payable - Current	2250		
j. Other payables	2270		
<b>TOTAL CURRENT LIABILITIES</b>		<b>5,257,254</b>	<b>5,263,334</b>
<b>Fund equity</b>			
a. Nonspendable Fund Balance	2440	46,379	46,379
b. Restricted Fund Balance	2450	1,107	1,108
c. Committed Fund Balance	2460	348,700	
d. Assigned Fund Balance	2490		
e. Unassigned Fund Balance	2530	1,634,989	1,655,932
<b>TOTAL FUND EQUITY</b>		<b>2,031,175</b>	<b>1,703,419</b>
<b>3. TOTAL LIABILITIES AND FUND EQUITY</b>		<b>7,288,429</b>	<b>6,966,753</b>

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	<b>RECONCILIATION</b> (to assist in balance sheet preparation)				
<b>A. GENERAL FUND BALANCE SHEET RECONCILIATION</b>					
	Total Revenues From Page 5		11,344,864		
	Less Expenditures From Page 4		11,672,621		
	Increase (decrease)		(327756)		
	Ending Fund Equity From Balance Sheet		1,703,419		These cells should be equal
	Less Beginning Fund Equity From Balance Sheet		2,031,175		
	Increase (decrease)		(327756)		
<b>B. RECONCILIATION OF SCHOOL DISTRICT LIABILITY ACCT. #2075</b>			<b>Amount</b>		
	1. School district liability at beg. of year (From balance sheet Acct # 2075, column b)				-
	2. ADD: School district assessment for current year				6,749,753
	3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)				6,749,753
	4. SUBTRACT: Payments made to school district				< 6,749,753 >
	(To balance sheet Acct # 2075, column c)				-
<b>C. RECONCILIATION OF TAX ANTICIPATION NOTES</b>			<b>Amount</b>		
	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)				-
<b>**SAMPLE FIGURES USED FOR ILLUSTRATION. USE THE MUNICIPALITY'S ACTUAL FIGURES**</b>					

MS-5

**OPTIONAL RECONCILIATION** *(to assist in balance sheet preparation)*

A. USE OF OVERLAY & ALLOWANCE FOR UNCOLLECTIBLES/ABATEMENTS	Year of this report	For Prior Levy	TOTAL
	(a)	(b)	(c)
1. Overlay/Allowance for Uncollectibles/Abatements <i>(Beginning of year)</i> *	-	-	-
2. SUBTRACT: Abatements made <i>(From pgs. 2-3 of tax collector's report)</i>	-	-	-
3. SUBTRACT: Discounts <i>(From pg. 2 of tax collector's report)</i>	-	-	-
4. SUBTRACT: Refunds <i>(Cash abatements - from treasurer or bookkeeper)</i>	-	-	-
5. ESTIMATED ALLOWANCE FOR ABATEMENTS AT END OF YEAR ** <i>(These amounts should be carried down to Section B, line 2)</i>	-	-	-
6. Excess of estimate <i>(Add to revenue on page 5)</i>	-	-	-
<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 <i>(see your form from last year)</i>.</p> <p>**The amount in column c will go into line 1(b) for next year's worksheet.</p>			
B. TAXES/LIENS RECEIVABLE WORKSHEET	Acct. #1080	Acct. #1110	TOTALS
<i>(From pgs. 2-3 of tax collector's report) &gt;</i>	Taxes	Liens	TOTALS
	(a)	(b)	(c)
1. Uncollected, end of year	-	-	-
2. SUBTRACT: "Overlay" carried forward as Allowance for Abatements <i>(from Section A above, line 5)</i>	↓ -	↓ -	↓ -
3. Receivable, end of year <i>(To Balance Sheet Acct. #1080 and 1110, column c)</i>	-	-	-

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



