

\$ 690,896

PDF 10/18/12

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 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.

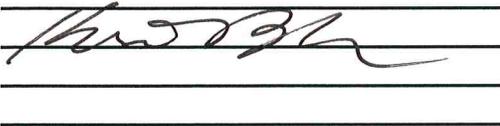
State of New Hampshire Department of Revenue Administration
Municipal Services Division
P.O. Box 487
Concord, NH 03302-0487
Telephone: (603) 230-5090

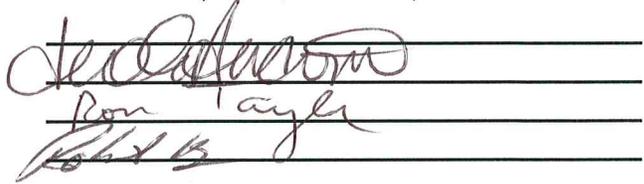
Return Completed Report By April 1 For Calendar Fiscal Year and By September 1 for Optional Fiscal Year

GOVERNING BODY (SELECTMEN)

Date Signed:

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

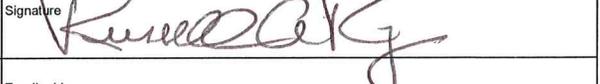



Don Taylor

PREPARER

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 officials, this declaration is based on all information of which the preparer has knowledge.)

Preparer (Please print or type)
Grzelak & Company / Russell Roy

Signature 

Regular Office Hours
8-4:30

Email address
finance@henniker.org

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OCT 17 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
GENERAL GOVERNMENT TOTAL =				
show detail below				
4130-4139	Executive	21,244		19,268
4140-4149	Election, Reg. & Vital Statistics	71,867		66,803
4150-4151	Financial Administration	579,777		552,422
4152	Property Assessment			
4153	Legal Expense	25,000		27,471
4155-4159	Personnel Administration			
4191-4193	Planning & Zoning	52,548		54,873
4194	General Government Buildings			
4195	Cemeteries	7,250		6,083
4196	Insurance	106,809		108,584
4197	Advertising & Regional Assoc.	3,256		3,257
4199	Other General Government			
PUBLIC SAFETY TOTAL =				
show detail below				
4210-4214	Police	1,047,160		1,023,138
4215-4219	Ambulance			
4220-4229	Fire	509,142		469,320
4240-4249	Building Inspection	8,496		2,961
4290-4298	Emergency Management	2,042		1,990
4299	Other (Incl. Communications)			
AIRPORT/AVIATION CENTER TOTAL =				
show detail below				
4301-4309	Airport Operations			
HIGHWAYS & STREETS TOTAL =				
show detail below				
4311	Administration	616,121		609,432
4312	Highways & Streets	296,602		377,396
4313	Bridges			
4316	Street Lighting	20,225		23,210
4319	Other			
SANITATION TOTAL =				
show detail below				
4321	Administration	495,061		456,890
4323	Solid Waste Collection			
4324	Solid Waste Disposal			
4325	Solid Waste Facility Clean-up			
4326-4329	Sewage Coll. & Disposal & Other			
Page Sub-Totals		3,862,600	0	3,803,098

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 =				
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	26,940		26,320
4414	Pest Control	58,314		58,314
4415-4419	Health Agencies & Hosp. & Other			
WELFARE =				
show detail below				
4441-4442	Administration & Direct Assist.	80,000		86,408
4444	Intergovernmental Welfare Pymts			
4445-4449	Vendor Payments & Other			
CULTURE & RECREATION =				
show detail below				
4520-4529	Parks & Recreation	42,149		36,021
4550-4559	Library	190,804		190,804
4583	Patriotic Purposes	2,150		2,150
4589	Other Culture & Recreation	5,850		5,714
CONSERVATION =				
show detail below				
4611-4612	Admin. & Purch. of Nat. Resources	3,338		3,338
4619	Other Conservation			
4631-4632	Redevelopment and Housing			
4651-4659	Economic Development			
DEBT SERVICE =				
show detail below				
4711	Princ.- Long Term Bonds & Notes	59,000		59,000
4721	Interest-Long Term Bonds & Notes	21,334		21,219
4723	Int. on Tax Anticipation Notes	15,000		6,895
4790-4799	Other Debt Service			
<i>Page Sub-Totals</i>		504,879	0	496,183

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			
4903	Buildings	22,000		27,004
4909	Improvements Other Than Bldgs.	175,703		118,611
OPERATING TRANSFERS OUT				
show detail below				
4912	To Special Revenue Fund			
4913	To Capital Projects Fund			
4914	To Enterprise Fund			
	- Sewer	506,304		541,931
	- Water	300,258		277,717
	- Electric			
	- Airport			
4915	To Capital Reserve Fund	1		1
4916	To Expend. Trust Fund - not #4917			
4917	To Health Maint. Trust Funds			
4918	To Nonexpendable Trust Funds			
4919	To Fiduciary Funds			
	<i>Page Sub-Totals</i>	1,004,266	0	965,264
	<i>Total Local Expenditure Sub-Totals</i>	5,371,745	0	5,264,545
PAYMENTS TO OTHER GOVERNMENTS				
4931	Taxes Assessed for County			1,119,714
4932	Taxes Assessed for Village Dist.			
4933	Taxes Assessed for Local Educ.			4,565,163
4934	Taxes Assessed for State Educ.			3,045,995
4939	Payments to Other Governments			
Less Proprietary Funds, Special Revenue Funds, or Capital Project Funds				819,648
TOTAL GENERAL FUND EXPENDITURES		5,371,745	0	13,175,769

6,657,881
953,277

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

Financial Report of the Budget - Town/City of

TOWN OF HENNIKER	
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)		11,387,324
3120	Land Use Change Taxes - General Fund		13,445
3121	Land Use Change Taxes - Conservation Fund		
3180	Resident Taxes		
3185	Timber Taxes	21,000	21,467
3186	Payment in Lieu of Taxes	18,412	18,103
3187	Excavation Tax (\$.02 cents per cu yd)	3,400	3,395
3189	Other Taxes		
3190	Interest & Penalties on Delinquent Taxes	125,000	152,860
	Inventory Penalties		
	LICENSES, PERMITS & FEES		
3210	Business Licenses & Permits	945	1,380
3220	Motor Vehicle Permit Fees	695,000	661,596
3230	Building Permits	1,200	2,454
3290	Other Licenses, Permits & Fees	6,000	6,611
3311-3319	From Federal Government		94,381
	FROM STATE		
3351	Shared Revenues		
3352	Meals & Rooms Tax Distribution	216,031	216,031
3353	Highway Block Grant	175,703	170,991
3354	Water Pollution Grant	11,084	11,084
3355	Housing & Community Development		
3356	State & Federal Forest Land Reimbursement	236	236
3357	Flood Control Reimbursement	26,202	26,202
3359	Other (Including Railroad Tax)	7,083	26,936
3379	From Other Governments	9,187	
	CHARGES FOR SERVICES		
3401-3406	Income from Departments	226,240	299,258
3409	Other Charges	500	555
	MISCELLANEOUS REVENUES		
3501	Sale of Municipal Property	252,188	252,189
3502	Interest on Investments	500	232
3503-3509	Other	29,550	69,443
	INTERFUND OPERATING TRANSFERS IN		
3912	From Special Revenue Funds		
3913	From Capital Projects Funds		
3914	From Enterprise Funds		
	Sewer - (Offset)	495,220	494,196
	Water - (Offset)	300,258	291,795
	Electric - (Offset)		
	Airport - (Offset)		
3915	From Capital Reserve Funds		
3916	From Trust & Fiduciary Funds	14,500	14,508
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		797,075
	TOTAL GENERAL FUND REVENUE	2,635,439	13,439,597

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 HENNIKEF		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	2,744,662	2,998,496	
b. Investments	1030			
c. Restricted Assets				
d. Taxes receivable	1080	1,151,355	877,902	
e. Tax liens receivable	1110	508,150	469,355	
f. Accounts receivable	1150	68,959	124,379	
g. Due from other governments	1260	200,000	200,000	
h. Due from other funds	1310	347,227	774,886	
i. Other current assets	1400	32,142	35,162	
j. Tax deeded property (subject to resale)	1670			
TOTAL ASSETS		5,052,495	5,480,180	
B. LIABILITIES AND FUND EQUITY	Acct. #	Beginning of Year	End of year	
Current liabilities	(a)	(b)	(c)	
a. Warrants and accounts payable	2020	271,441	145,941	
b. Compensated absences payable	2030			
c. Contracts payable	2050			
d. Due to other governments	2070			
e. Due to school districts	2075	3,902,840	4,086,158	
f. Due to other funds	2080	13,870		
g. Deferred revenue	2220	500		
h. Notes payable - Current	2230			
i. Bonds payable - Current	2250			
j. Other payables	2270	48,737	169,146	
TOTAL CURRENT LIABILITIES		4,237,388	4,401,245	
Fund equity *				
a. Nonspendable Fund Balance	2440		35,162	
b. Restricted Fund Balance	2450			
c. Committed Fund Balance	2460			
d. Assigned Fund Balance	2490	319,291	352,877	
e. Unassigned Fund Balance	2530	495,816	690,896	
TOTAL FUND EQUITY		815,107	1,078,935	
3. TOTAL LIABILITIES AND FUND EQUITY		5,052,495	5,480,180	

*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	13,439,597			
	Less Expenditures From Page 4	13,175,769			
	Increase (decrease)	263828			
	Ending Fund Equity From Balance Sheet	1,078,935		These cells should be equal	
	Less Beginning Fund Equity From Balance Sheet	815,107			
	Increase (decrease)	263828			
B. RECONCILIATION OF SCHOOL DISTRICT LIABILITY ACCT. #2075		Amount			
	1. School district liability at beg. of year (From balance sheet Acct # 2075, column b)		3,902,840		✓
	2. ADD: School district assessment for current year		7,611,158		
	3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)		11,513,998		
	4. SUBTRACT: Payments made to school district		< 7,427,840 >		
	(To balance sheet Acct # 2075, column c)		4,086,158		✓
C. RECONCILIATION OF TAX ANTICIPATION NOTES		Amount			
	1. Short-term (TANS) debt at beginning of year	\$	-		
	2. ADD: New issues during current year		2,500,000		
	3. SUBTRACT: Issues retired during current year	<	2,500,000	>	
	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					

