

FINANCIAL REPORT OF THE TOWN OR CITY BUDGET

Enter TOWN/CITY Name Here > **TOWN OF LYMAN**

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 Form By April 1 For Calendar Fiscal Year and By September 1 for Optional Fiscal Year

GOVERNING BODY (SELECTMEN)

Date Signed: **5/7/12**

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.

Steve Morrish
Jason Prud'homme
Joseph E. Beane

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) Sheryl A. Pratt	Signature <i>Sheryl A. Pratt</i>
Regular Office Hours 8:00 AM - 4:00 PM	Email address spratt@plodzik.com

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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
4130-4139	Executive	43,215	-	39,790
4140-4149	Election, Reg. & Vital Statistics	32,570	-	29,448
4150-4151	Financial Administration	34,920	-	31,801
4152	Property Assessment	1,000	-	4,978
4153	Legal Expense	52,925	-	52,914
4155-4159	Personnel Administration	9,049	-	2,407
4191-4193	Planning & Zoning	30,820	-	27,889
4194	General Government Buildings	3,200	-	3,895
4195	Cemeteries	11,351	-	11,215
4196	Insurance	1,600	-	1,192
4197	Advertising & Regional Assoc.	700	-	340
4199	Other General Government	-	-	-
4210-4214	Police	-	-	-
4215-4219	Ambulance	8,716	-	8,716
4220-4229	Fire	16,850	-	14,248
4240-4249	Building Inspection	-	-	-
4290-4298	Emergency Management	4,620	-	1,940
4299	Other (Incl. Communications)	-	-	-
4301-4309	Airport Operations	-	-	-
4311	Administration	96,750	-	92,798
4312	Highways & Streets	169,825	-	144,859
4313	Bridges	-	-	-
4316	Street Lighting	550	-	483
4319	Other	-	-	-
4321	Administration	-	-	-
4323	Solid Waste Collection	-	-	-
4324	Solid Waste Disposal	42,540	-	42,538
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
4331	Administration	-	-	-
4332	Water Services	-	-	-
4335-4339	Water Treatment, Conserv. & Other	-	-	-
4351-4352	Admin. and Generation	-	-	-
4353	Purchase Costs	-	-	-
4354	Electric Equipment Maintenance	-	-	-
4359	Other Electric Costs	-	-	-
4411	Administration	1,180	-	269
4414	Pest Control	1,265	-	960
4415-4419	Health Agencies & Hosp. & Other	4,364	-	4,364
4441-4442	Administration & Direct Assist.	580	-	428
4444	Intergovernmental Welfare Pymts	-	-	-
4445-4449	Vendor Payments & Other	100	-	4,374
4520-4529	Parks & Recreation	110	-	-
4550-4559	Library	1,100	-	1,100
4583	Patriotic Purposes	85	-	67
4589	Other Culture & Recreation	1,450	-	1,450
4611-4612	Admin. & Purch. of Nat. Resources	50	-	25
4619	Other Conservation	-	-	-
4831-4832	Redevelopment and Housing	-	-	-
4651-4659	Economic Development	-	-	-
4711	Princ.- Long Term Bonds & Notes	30,910	-	30,904
4721	Interest-Long Term Bonds & Notes	7,420	-	7,402
4723	Int. on Tax Anticipation Notes	5,000	-	2,768
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
4901	Land	-	-	-
4902	Machinery, Vehicles & Equipment	-	-	-
4903	Buildings	-	-	-
4909	Improvements Other Than Bldgs.	-	-	-
4912	To Special Revenue Fund	-	-	-
4913	To Capital Projects Fund	-	-	-
4914	To Enterprise Fund	-	-	-
	- Sewer	-	-	-
	- Water	-	-	-
	- Electric	-	-	-
	- Airport	-	-	-
4915	To Capital Reserve Fund	61,000	-	61,000
4916	To Expend. Trust Fund - not #4917	-	-	-
4917	To Health Maint. Trust Funds	-	-	-
4918	To Nonexpendable Trust Funds	-	-	-
4919	To Fiduciary Funds	-	-	-
4931	Taxes Assessed for County	-	-	88,855
4932	Taxes Assessed for Village Dist.	-	-	-
4933	Taxes Assessed for Local Educ.	-	-	596,063
4934	Taxes Assessed for State Educ.	-	-	140,185
4939	Payments to Other Governments	-	-	-
Less Proprietary Funds or Capital Project Funds				
		675,818	-	1,451,863

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

TOWN OF LYMAN	
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
3110	Property Taxes (commitment less overlay)	313,833	1,147,719
3120	Land Use Change Taxes - General Fund	11,000	14,380
3121	Land Use Change Taxes - Conservation Fund	-	-
3180	Resident Taxes	-	-
3185	Timber Taxes	14,534	13,694
3186	Payment in Lieu of Taxes	-	-
3187	Excavation Tax (\$.02 cents per cu yd)	-	-
3189	Other Taxes	-	-
3190	Interest & Penalties on Delinquent Taxes	9,200	9,698
	Inventory Penalties	-	-
3210	Business Licenses & Permits	100	120
3220	Motor Vehicle Permit Fees	85,000	85,920
3230	Building Permits	200	255
3290	Other Licenses, Permits & Fees	1,900	2,006
3311-3319	From Federal Government	-	-
3351	Shared Revenues	-	-
3352	Meals & Rooms Tax Distribution	23,795	23,795
3353	Highway Block Grant	108,020	104,538
3354	Water Pollution Grant	-	-
3355	Housing & Community Development	-	-
3356	State & Federal Forest Land Reimbursement	-	-
3357	Flood Control Reimbursement	-	-
3359	Other (Including Railroad Tax)	-	-
3379	From Other Governments	100	4,015
3401-3408	Income from Departments	27,485	28,994
3409	Other Charges	-	-
3501	Sale of Municipal Property	26,458	27,609
3502	Interest on Investments	310	226
3503-3509	Other	300	973
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	-	-
3916	From Trust & Fiduciary Funds	-	-
3917	Transfers from Conservation Fund	-	-
3934	Proceeds from Long Term Bonds & Notes	-	-
	Less Proprietary Funds or Capital Project Funds	-	-
		620,015	1,461,942

General Fund Balance Sheet for Town/City of

TOWN OF LYMAN

2011

a. Cash and equivalents	1010	133,324	207,507
b. Investments	1030	204,381	129,463
c. Restricted Assets		-	
d. Taxes receivable (See Section D, page 7)	1080	127,699	136,467
e. Tax liens receivable (See Section D, page 7)	1110	37,126	43,741
f. Accounts receivable	1150	25,967	-
g. Due from other governments	1260	-	25,321
h. Due from other funds	1310	-	-
i. Other current assets	1400	-	-
j. Tax deeded property (subject to resale)	1670	-	-
		528,497	542,499
a. Warrants and accounts payable	2020	2,760	4,186
b. Compensated absences payable	2030	-	-
c. Contracts payable	2050	-	-
d. Due to other governments	2070	-	-
e. Due to school districts	2075	349,922	352,219
f. Due to other funds	2080	-	-
g. Deferred revenue	2220	-	-
h. Notes payable - Current	2230	-	-
i. Bonds payable - Current	2250	-	-
j. Other payables	2270	-	-
		352,682	356,405
a. Nonspendable Fund Balance	2440	-	-
b. Restricted Fund Balance	2450	-	-
c. Committed Fund Balance	2460	-	-
d. Assigned Fund Balance	2490	20,000	27,500
e. Unassigned Fund Balance	2530	155,815	158,594
		175,815	186,094
		528,497	542,499

MS-5	RECONCILIATION (to assist in balance sheet preparation)			
	Total Revenues From Page 5		1,461,942	
	Less Expenditures From Page 4		1,451,663	
	Increase (decrease)		10,279	
	Ending Fund Equity From Balance Sheet		186,094	
	Less Beginning Fund Equity From Balance Sheet		175,815	
	Increase (decrease)		10,279	
	1. School district liability at beg. of year (From balance sheet Acct # 2075, column b)		349,922	
	2. ADD: School district assessment for current year		736,248	
	3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)		1,086,170	
	4. SUBTRACT: Payments made to school district		< 733,951 >	
	(To balance sheet Acct # 2075, column c)		352,219	
	1. Short-term (TANS) debt at beginning of year	\$		
	2. ADD: New issues during current year		550,000	
	3. SUBTRACT: Issues retired during current year	<	550,000 >	
	4. Short-term (TANS) debt outstanding at end of year (Lines 1 + 2 - 3) (To balance sheet in Acct # 2230, column c)			

MS-5

OPTIONAL RECONCILIATION (to assist in balance sheet preparation)

	(a)	(b)	(c)
1. Overlay/Allowance for Uncollectibles/Abatements (Beginning of year) *	15,102	8,600	23,702
2. SUBTRACT: Abatements made (From pgs. 2-3 of tax collector's report)	-	213	(213)
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)	(7,194)	(2,306)	(9,500)
6. Excess of estimate (Add to revenue on page 5)	22,296	10,693	32,989
<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>			
	(a)	(b)	(c)
1. Uncollected, end of year	143,661	46,047	189,708
2. SUBTRACT: "Overlay" carried forward as Allowance for Abatements (from Section A above, line 5)	(7,194)	(2,306)	(9,500)
3. Receivable, end of year (To Balance Sheet Acct.#1080 and 1110, column c)	136,467	43,741	180,208

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

(a) Description	(b) Original obligation	(c) Purpose	(d) Annual installment	(e) Interest rate	(f) Date of final payment	(g) Bonds o/s at beginning of year	(h) Bonds issued this year	(i) Bonds retired this year	(j) Bonds o/s at end of year
Highway Truck	\$ 90,000	General	Variable	4.45%	2014	\$ 54,958	\$ -	\$ 12,849	\$ 42,009
Dodge Pond Dam	165,425	General	8,271	3.85%	2025	124,068	-	8,270	\$ 115,798
Highway Grader	68,875	General	9,785	2.51%	2011	9,785	-	9,785	\$ -
-	-	-	-	0.00%	-	-	-	-	\$ -
-	-	-	-	0.00%	-	-	-	-	\$ -
-	-	-	-	0.00%	-	-	-	-	\$ -
-	-	-	-	0.00%	-	-	-	-	\$ -
-	-	-	-	0.00%	-	-	-	-	\$ -
-	-	-	-	0.00%	-	-	-	-	\$ -
-	-	-	-	0.00%	-	-	-	-	\$ -
-	-	-	-	0.00%	-	-	-	-	\$ -
-	-	-	-	0.00%	-	-	-	-	\$ -
-	-	-	-	0.00%	-	-	-	-	\$ -
TOTAL						\$ 188,711	\$ -	\$ 30,904	\$ 157,807

Remarks

