

PDF 10/25/12 \$ 2,748,457

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, CAPITAL PROJECT FUNDS OR SPECIAL REVENUE FUNDS?
Enter Yes or No in box above & see instructions.

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:

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.

Frederic Klein
Justin M. Caytemanche
Robert W. Samson

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) Vachon Clukay & Company PC	Signature <i>Vachon Clukay & Company PC</i>
Regular Office Hours 8:00 am - 5:00 pm Monday - Friday	Email address vachonclukay@vachonclukay.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
GENERAL GOVERNMENT TOTAL = show detail below				
4130-4139	Executive	312,404		301,675
4140-4149	Election, Reg. & Vital Statistics	116,214		109,414
4150-4151	Financial Administration	59,735		35,593
4152	Property Assessment	65,000		52,451
4153	Legal Expense	30,000		28,556
4155-4159	Personnel Administration			
4191-4193	Planning & Zoning	222,997		210,462
4194	General Government Buildings	147,060		131,679
4195	Cemeteries	19,950		18,215
4196	Insurance	123,755		115,557
4197	Advertising & Regional Assoc.			
4199	Other General Government			
PUBLIC SAFETY TOTAL = show detail below				
4210-4214	Police	1,191,385		1,144,277
4215-4219	Ambulance	126,023		126,023
4220-4229	Fire	228,800		219,017
4240-4249	Building Inspection			
4290-4298	Emergency Management	4,881		2,904
4299	Other (Incl. Communications)	27,144		27,300
AIRPORT/AVIATION CENTER TOTAL = show detail below				
4301-4309	Airport Operations			
HIGHWAYS & STREETS TOTAL = show detail below				
4311	Administration			
4312	Highways & Streets	932,663		893,069
4313	Bridges			
4316	Street Lighting	32,000		39,338
4319	Other	11,712		6,488
SANITATION TOTAL = show detail below				
4321	Administration			
4323	Solid Waste Collection	334,080		308,708
4324	Solid Waste Disposal			
4325	Solid Waste Facility Clean-up			
4326-4329	Sewage Coll. & Disposal & Other			
Page Sub-Totals		3,985,803	0	3,770,726

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

See accompanying independent accountant's compilation report

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	2,692		2,691
4414	Pest Control			
4415-4419	Health Agencies & Hosp. & Other	19,882		19,882
WELFARE =				
show detail below				
4441-4442	Administration & Direct Assist.	82,721		76,452
4444	Intergovernmental Welfare Pymts			
4445-4449	Vendor Payments & Other			
CULTURE & RECREATION =				
show detail below				
4520-4529	Parks & Recreation	29,048		27,401
4550-4559	Library	197,348		197,348
4583	Patriotic Purposes	200		200
4589	Other Culture & Recreation	6,233		6,041
CONSERVATION =				
show detail below				
4611-4612	Admin.& Purch. of Nat. Resources	1,175		508
4619	Other Conservation			
4631-4632	Redevelopment and Housing			
4651-4659	Economic Development	2,591		
DEBT SERVICE =				
show detail below				
4711	Princ.- Long Term Bonds & Notes	310,397		310,397
4721	Interest-Long Term Bonds & Notes	62,822		62,821
4723	Int. on Tax Anticipation Notes	1		
4790-4799	Other Debt Service			
Page Sub-Totals		715,110	0	703,741

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	301,000		301,364
4902	Machinery, Vehicles & Equipment	75,401		89,796
4903	Buildings	35,394		62,864
4909	Improvements Other Than Bldgs.	2,507,000	(2,000)	1,287,911
OPERATING TRANSFERS OUT show detail below				
4912	To Special Revenue Fund			
4913	To Capital Projects Fund			
4914	To Enterprise Fund			
	- Sewer	890,362		830,727
	- Water	750,865		1,222,651
	- Electric			
	- Airport			
4915	To Capital Reserve Fund	399,500		399,500
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>	4,959,522	(2,000)	4,194,813
	<i>Total Local Expenditure Sub-Totals</i>	9,660,435	(2,000)	8,669,280
PAYMENTS TO OTHER GOVERNMENTS				
4931	Taxes Assessed for County	1,580,811		1,580,811
4932	Taxes Assessed for Village Dist.			
4933	Taxes Assessed for Local Educ.	9,576,191		9,576,191
4934	Taxes Assessed for State Educ.	1,442,997		1,442,997
4939	Payments to Other Governments			
Less Proprietary Funds, Capital Project Funds or Special Revenue Funds		(3,835,494)		(3,042,441)
TOTAL GENERAL FUND EXPENDITURES		18,424,940	(2,000)	18,226,838

Acct. #	Explanation for "Other Authorizations" (Column 4) (Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust, transfers)
4909	\$2,000 - carryforward appropriation at 12/31/11

See accompanying independent accountant's compilation report

			Pembroke	
			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)	15,924,736	15,874,801	✓
3120	Land Use Change Taxes - General Fund			
3121	Land Use Change Taxes - Conservation Fund			
3180	Resident Taxes			
3185	Timber Taxes	2,500	3,703	
3186	Payment in Lieu of Taxes	35,523	35,523	
3187	Excavation Tax (\$.02 cents per cu yd)	2,900	3,127	
3189	Other Taxes			
3190	Interest & Penalties on Delinquent Taxes	125,000	214,068	
	Inventory Penalties			
	LICENSES, PERMITS & FEES			
3210	Business Licenses & Permits		1,620	
3220	Motor Vehicle Permit Fees	1,051,852	1,082,061	
3230	Building Permits	20,000	27,954	
3290	Other Licenses, Permits & Fees	23,000	38,455	
3311-3319	From Federal Government	50,147	8,317	
	FROM STATE			
3351	Shared Revenues			
3352	Meals & Rooms Tax Distribution	317,819	317,819	
3353	Highway Block Grant	170,565	170,565	
3354	Water Pollution Grant	43,267	43,267	
3355	Housing & Community Development			
3356	State & Federal Forest Land Reimbursement			
3357	Flood Control Reimbursement			
3359	Other (Including Railroad Tax)		3,038	
3379	From Other Governments			
	CHARGES FOR SERVICES			
3401-3406	Income from Departments	140,000	242,500	
3409	Other Charges	12,350	22,945	
	MISCELLANEOUS REVENUES			
3501	Sale of Municipal Property	1,900	6,603	
3502	Interest on Investments	25,000	32,213	
3503-3509	Other		21,783	
	INTERFUND OPERATING TRANSFERS IN			
3912	From Special Revenue Funds			
3913	From Capital Projects Funds			
3914	From Enterprise Funds			
	Sewer - (Offset)	890,362	969,416	
	Water - (Offset)	750,865	770,395	
	Electric - (Offset)			
	Airport - (Offset)			
3915	From Capital Reserve Funds	117,648	110,251	
3916	From Trust & Fiduciary Funds			
3917	Transfers from Conservation Fund	301,000	301,364	
	OTHER FINANCING SOURCES			
3934	Proceeds from Long Term Bonds & Notes	1,850,000	1,314,000	
Less Proprietary Funds, Capital Project Funds or Special Revenue Funds		(3,835,494)	(3,303,876)	
TOTAL GENERAL FUND REVENUE		18,020,940	18,311,912	

See accompanying independent accountant's compilation report

General Fund Balance Sheet for Town/City of Pembroke 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	1,161,581	1,499,099
b. Investments	1030	4,641,843	5,460,703
c. Restricted Assets			
d. Taxes receivable	1080	826,906	814,031
e. Tax liens receivable	1110	604,898	239,687
f. Accounts receivable	1150	1,606	17,037
g. Due from other governments	1260		
h. Due from other funds	1310		11,791
i. Other current assets	1400	72,472	16,665
j. Tax deeded property (subject to resale)	1670		
TOTAL ASSETS		7,309,306	8,059,013
B. LIABILITIES AND FUND EQUITY	Acct. #	Beginning of Year	End of year
Current liabilities	(a)	(b)	(c)
a. Warrants and accounts payable	2020	43,965	34,310
b. Compensated absences payable	2030	83,395	81,442
c. Contracts payable	2050		
d. Due to other governments	2070	7,194	3,764
e. Due to school districts	2075	4,001,601	4,519,188
f. Due to other funds	2080	446,876	609,514
g. Deferred revenue	2220	554	
h. Notes payable - Current	2230		
i. Bonds payable - Current	2250		
j. Other payables	2270		
TOTAL CURRENT LIABILITIES		4,583,585	5,248,218
Fund equity *			
a. Nonspendable Fund Balance	2440	72,472	16,665
b. Restricted Fund Balance	2450		
c. Committed Fund Balance	2460		41,057
d. Assigned Fund Balance	2490	170,852	4,616
e. Unassigned Fund Balance	2530	2,482,397	2,748,457
TOTAL FUND EQUITY		2,725,721	2,810,795
3. TOTAL LIABILITIES AND FUND EQUITY		7,309,306	8,059,013

See accompanying independent accountant's compilation report

MS-5	RECONCILIATION (to assist in balance sheet preparation)						
A. GENERAL FUND BALANCE SHEET RECONCILIATION							
	Total Revenues From Page 5		18,311,912				
	Less Expenditures From Page 4		18,226,838				
	Increase (decrease)		85,074				
	Ending Fund Equity From Balance Sheet		2,810,795				
	Less Beginning Fund Equity From Balance Sheet		2,725,721				
	Increase (decrease)		85,074				
B. RECONCILIATION OF SCHOOL DISTRICT LIABILITY ACCT. #2075							
					Amount		
	1. School district liability at beg. of year (From balance sheet Acct # 2075, column b)		4,001,601				✓
	2. ADD: School district assessment for current year		11,019,188				
	3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)		15,020,789				
	4. SUBTRACT: Payments made to school district		< 10,501,601 >				
	(To balance sheet Acct # 2075, column c)		4,519,188				✓
C. RECONCILIATION OF TAX ANTICIPATION NOTES							
					Amount		
	1. Short-term (TANS) debt at beginning of year	\$	- 0 -				
	2. ADD: New issues during current year		None				
	3. SUBTRACT: Issues retired during current year	<	None	>			
	4. Short-term (TANS) debt outstanding at end of year (Lines 1 + 2 - 3) (To balance sheet in Acct # 2230, column c)		- 0 -				
See accompanying independent accountant's compilation report							

