

CPA: Mercier Group

WAR \$746,949

PDF 10/10/12

audit p. 4

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 I have examined the information contained in this report and to the best of my belief it is true, correct and complete.

Willard Hathaway
Edward A Gregory
William Schroeter

Willard Hathaway
Edward A Gregory
William Schroeter

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	Signature  Paul J. Mercier, Jr., cpa
Regular Office Hours M-F; 8am-5pm	Email address pmercier01@comcast.net

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SEP 20 2012
NH DEPT OF REV ADMIN
MUNICIPAL SERVICES

MUNICIPAL SERVICES DIVISION
P.O. BOX 487, CONCORD, NH 03302-0487
(603)230-5090

MS-5

Financial Report of the Budget - Town/City of **Town of Unity, NH**

Reporting Year = **2011**

OP FY Reporting Year = **n/a**

1	2	3	4	5
Acct. #	EXPENDITURE	Voted Appropriations Final MS-2	Other Authorizations* Explain Below	Actual Expenditures
4130-4139	Executive	45,000		41,495
4140-4149	Election, Reg. & Vital Statistics	50,300		36,982
4150-4151	Financial Administration	61,700		71,823
4152	Property Assessment	6,000		8,660
4153	Legal Expense	10,000		5,421
4155-4159	Personnel Administration	88,000		73,120
4191-4193	Planning & Zoning	6,000		5,524
4194	General Government Buildings	65,000		52,072
4195	Cemeteries	7,000		7,788
4196	Insurance	45,000		39,411
4197	Advertising & Regional Assoc.			
4199	Other General Government	8,000		9,576
4210-4214	Police	55,000		53,399
4215-4219	Ambulance	10,294		10,294
4220-4229	Fire	33,500		29,589
4240-4249	Building Inspection	5,000		5,581
4290-4298	Emergency Management	2,000		800
4299	Other (Incl. Communications)			
4301-4309	Airport Operations			
4311	Administration			
4312	Highways & Streets	208,173		239,101
4313	Bridges			
4316	Street Lighting			
4319	Other			
4321	Administration			
4323	Solid Waste Collection	2,000		284
4324	Solid Waste Disposal	65,000		57,904
4325	Solid Waste Facility Clean-up			225
4326-4329	Sewage Coll. & Disposal & Other	2,004		2,004

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			
4414	Pest Control	2,000		142
4415-4419	Health Agencies & Hosp. & Other	6,182		6,182
4441-4442	Administration & Direct Assist.	3,000		1,778
4444	Intergovernmental Welfare Pymts	4,400		4,400
4445-4449	Vendor Payments & Other			
4520-4529	Parks & Recreation	7,000		7,984
4550-4559	Library	21,933		21,215
4583	Patriotic Purposes	1,000		959
4589	Other Culture & Recreation			
4611-4612	Admin.& Purch. of Nat. Resources	1,000		1,000
4619	Other Conservation	1,000		1,000
4631-4632	Redevelopment and Housing			
4651-4659	Economic Development			
4711	Princ.- Long Term Bonds & Notes			
4721	Interest-Long Term Bonds & Notes			
4723	Int. on Tax Anticipation Notes	6,000		1,885
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	22,171		0
4902	Machinery, Vehicles & Equipment	24,873		49,014
4903	Buildings	2,745		894
4909	Improvements Other Than Bldgs.	105,000	53,870	103,900
4912	To Special Revenue Fund			
4913	To Capital Projects Fund			
4914	To Enterprise Fund			
	- Sewer			
	- Water			
	- Electric			
	- Airport			
4915	To Capital Reserve Fund	144,500		144,500
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		379,402	379,402
4932	Taxes Assessed for Village Dist.			0
4933	Taxes Assessed for Local Educ.		1,417,267	1,417,267
4934	Taxes Assessed for State Educ.		297,684	297,684
4939	Payments to Other Governments			0
Less Proprietary Funds, Special Revenue Funds, or Capital Project Funds				
		1,127,775	2,148,223	3,190,259

Acct. #	Explanation for "Other Authorizations" (Column 4) (Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust, transfers)	
4908	FEMA 4026 - Disaster Assistance - Center Road	53870

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.

			Town of Unity, NH	
			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)		2,799,841	
3120	Land Use Change Taxes - General Fund			
3121	Land Use Change Taxes - Conservation Fund			
3180	Resident Taxes			
3185	Timber Taxes	15,300	19,958	
3186	Payment in Lieu of Taxes		509	
3187	Excavation Tax (\$.02 cents per cu yd)	108	108	
3189	Other Taxes			
3190	Interest & Penalties on Delinquent Taxes	18,390	23,367	
	Inventory Penalties			
3210	Business Licenses & Permits			
3220	Motor Vehicle Permit Fees	113,000	195,435	
3230	Building Permits	1,038	4,618	
3290	Other Licenses, Permits & Fees	1,600	2,002	
3311-3319	From Federal Government			
3351	Shared Revenues			
3352	Meals & Rooms Tax Distribution	74,644	74,644	
3353	Highway Block Grant	109,126	106,702	
3354	Water Pollution Grant			
3355	Housing & Community Development			
3356	State & Federal Forest Land Reimbursement			
3357	Flood Control Reimbursement			
3359	Other (Including Railroad Tax)		16,938	
3379	From Other Governments		57,490	
3401-3408	Income from Departments	39,734	51,159	
3409	Other Charges			
3501	Sale of Municipal Property	53	53	
3502	Interest on Investments		418	
3503-3509	Other		14,571	
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	36	36	
3917	Transfers from Conservation Fund			
3934	Proceeds from Long Term Bonds & Notes			
	Less Proprietary Funds, Special Revenue Funds, or Capital Project Funds			
		373,029	3,367,849	

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 Unity, NH 2011
or Optional Reporting Year = n/a

a. Cash and equivalents	1010	1,537,767	1,727,818
b. Investments	1030		
c. Restricted Assets			
d. Taxes receivable	1080	327,315	226,868
e. Tax liens receivable	1110	83,630	98,061
f. Accounts receivable	1150		
g. Due from other governments	1260		128,514
h. Due from other funds	1310	18,872	18,872
i. Other current assets	1400	29,203	38,425
j. Tax deeded property (subject to resale)	1670		
		1,996,787	2,238,558
a. Warrants and accounts payable	2020	3,655	5,559
b. Compensated absences payable	2030		
c. Contracts payable	2050		
d. Due to other governments	2070		
e. Due to school districts	2075	586,256	649,950
f. Due to other funds	2080	9,175	9,175
g. Deferred revenue	2220	199,926	198,509
h. Notes payable - Current	2230	500,000	500,000
i. Bonds payable - Current	2250		
j. Other payables	2270	134	134
		1,299,146	1,363,327
a. Nonspendable Fund Balance	2440		2,734
b. Restricted Fund Balance	2450		
c. Committed Fund Balance	2460	99,654	125,548
d. Assigned Fund Balance	2490		
e. Unassigned Fund Balance	2530	597,987	746,949
		697,641	875,231
		1,996,787	2,238,558

close to m&bl

total 10112

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)			
	Total Revenues From Page 5		3,367,849	
	Less Expenditures From Page 4		3,190,259	
	Increase (decrease)		177,590	
	Ending Fund Equity From Balance Sheet		875,231	These cells should be equal
	Less Beginning Fund Equity From Balance Sheet		697,641	
	Increase (decrease)		177,590	
	1. School district liability at beg. of year (From balance sheet Acct # 2075, column b)			586,256
	2. ADD: School district assessment for current year			1,714,951
	3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)			2,301,207
	4. SUBTRACT: Payments made to school district			< 1,651,257 >
				(To balance sheet Acct # 2075, column c)
				649,950
	1. Short-term (TANS) debt at beginning of year	\$		500,000
	2. ADD: New issues during current year			500,000
	3. SUBTRACT: Issues retired during current year	<		500,000 >
	4. Short-term (TANS) debt outstanding at end of year (Lines 1 + 2 - 3) (To balance sheet in Acct # 2230, column c)			500,000
SAMPLE FIGURES USED FOR ILLUSTRATION. USE THE MUNICIPALITY'S ACTUAL FIGURES				

MS-5 OPTIONAL RECONCILIATION (to assist in balance sheet preparation)			
	(a)	(b)	(c)
1. Overlay/Allowance for Uncollectibles/Abatements (Beginning of year) *			-
2. SUBTRACT: Abatements made (From pgs. 2-3 of tax collector's report)			-
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)			-
6. Excess of estimate (Add to revenue on page 5)	-	-	-
<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			-
2. SUBTRACT: "Overlay" carried forward as Allowance for Abatements (from Section A above, line 5)	↓ -	↓ -	↓ -
3. Receivable, end of year (To Balance Sheet Acct.#1080 and 1110, column c)	-	-	-

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

Description	(a)	Original obligation	(c)	Annual installment	(b)	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
		\$		\$						\$		\$				\$
TOTAL		\$		\$						\$		\$		\$		\$

Remarks

