



FINANCIAL REPORT OF THE TOWN, CITY, OR VILLAGE DISTRICT BUDGET

Form Due Dates: **April 1, 2015**, if operating on a Calendar Year, reporting from 1/1/14 to 12/31/14,
OR
September 1, 2015, if operating on a Fiscal Year, reporting from 7/1/13 to 6/30/14.

Instructions

Cover Page

- Select the entity type that you are filing for (Municipality or Village District)
- Select the entity name from the pull down menu
- Enter the preparer's information

Account Codes

- In the *Expenditures* section, enter the *Other Authorizations*, and *Actual Expenditures* for each applicable account code
- Every instance of an *Other Authorization* requires an explanation on the page preceding the *Revenues* section
- In the *Revenues* section, enter the *Actual Revenues* for each applicable account code

Balance Sheet

- Enter the *End of Year* balance for each applicable account code

Reconciliation Sheets

- Use at will to aid in reconciling discrepancies on the balance sheet

Amortization of Long Term Debt

- Enter all information regarding long term debt

For Assistance Please Contact:

DRA Municipal and Property Division

Phone: (603) 230-5090

Fax: (603) 230-5947

<http://www.revenue.nh.gov/mun-prop/>

ENTITY'S INFORMATION

Entity Type: Municipality Village

Municipality:

County:

PREPARER'S INFORMATION

First Name

Last Name

Preparer's Entity

Street No.

Street Name

Phone Number

Email (optional)



EXPENDITURES

GENERAL GOVERNMENT ?

| Account # | Purpose of Appropriations (RSA 32:3, V) | Voted Appropriations | Other Authorizations | Actual Expenditures |
|------------------------------------|--|----------------------|----------------------|---------------------|
| 4130 - 4139 | Executive ? | \$49,050 | | \$48,661 |
| 4140 - 4149 | Election, Reg. & Vital Statistics ? | \$50,250 | | \$55,403 |
| 4150 - 4151 | Financial Administration ? | \$18,470 | | \$21,765 |
| 4152 | Property Assessment ? | | | |
| 4153 | Legal Expense ? | \$15,000 | | \$10,598 |
| 4155 - 4159 | Personnel Administration ? | \$78,400 | | \$80,751 |
| 4191 - 4193 | Planning & Zoning ? | \$11,001 | | \$283 |
| 4194 | General Government Buildings ? | \$23,630 | | \$23,686 |
| 4195 | Cemeteries ? | \$5,160 | | \$1,413 |
| 4196 | Insurance ? | \$13,196 | | \$13,196 |
| 4197 | Advertising & Regional Association ? | \$2,261 | | \$2,497 |
| 4199 | Other General Government Expense ? | \$53,402 | | \$1,500 |
| General Government Subtotal | | \$319,820 | | \$259,753 |

PUBLIC SAFETY ?

| Account # | Purpose of Appropriations (RSA 32:3, V) | Voted Appropriations | Other Authorizations | Actual Expenditures |
|-------------------------------|--|----------------------|----------------------|---------------------|
| 4210 - 4214 | Police ? | \$120,840 | | \$116,591 |
| 4215 - 4219 | Ambulance ? | | | |
| 4220 - 4229 | Fire ? | \$64,214 | | \$68,122 |
| 4240 - 4249 | Building Inspection ? | | | |
| 4290 - 4298 | Emergency Management ? | \$1,850 | | |
| 4299 | Other (Including Communications) ? | | | |
| Public Safety Subtotal | | \$186,904 | | \$184,713 |



AIRPORT/AVIATION CENTER ?

| Account # | Purpose of Appropriations (RSA 32:3, V) | Voted Appropriations | Other Authorizations | Actual Expenditures |
|----------------------------------|--|----------------------|----------------------|---------------------|
| 4301 - 4309 | Airport Operations ? | | | |
| Airport/Aviation Subtotal | | | | |

HIGHWAYS AND STREETS ?

| Account # | Purpose of Appropriations (RSA 32:3, V) | Voted Appropriations | Other Authorizations | Actual Expenditures |
|--------------------------------------|--|----------------------|----------------------|---------------------|
| 4311 | Administration ? | \$85,983 | | \$81,034 |
| 4312 | Highway & Streets ? | \$61,451 | | \$54,451 |
| 4313 | Bridges ? | | | |
| 4316 | Street Lighting ? | \$1,100 | | \$1,107 |
| 4319 | Other ? | | | |
| Highways and Streets Subtotal | | \$148,534 | | \$136,592 |

SANITATION ?

| Account # | Purpose of Appropriations (RSA 32:3, V) | Voted Appropriations | Other Authorizations | Actual Expenditures |
|----------------------------|--|----------------------|----------------------|---------------------|
| 4321 | Administration ? | \$6,500 | | \$17,158 |
| 4323 | Solid Waste Collection ? | | | |
| 4324 | Solid Waste Disposal ? | \$48,079 | | \$37,554 |
| 4325 | Solid Waste Facility Clean-up ? | | | |
| 4326 - 4329 | Sewage Collection, Disposal, and Other ? | | | |
| Sanitation Subtotal | | \$54,579 | | \$54,712 |

WATER DISTRIBUTION AND TREATMENT ?

| Account # | Purpose of Appropriations (RSA 32:3, V) | Voted Appropriations | Other Authorizations | Actual Expenditures |
|-----------|--|----------------------|----------------------|---------------------|
| 4331 | Administration ? | | | |
| 4332 | Water Services ? | | | |



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| | | | | |
|--|------------------------------|--|--|--|
| 4335 | Water Treatment ? | | | |
| 4338-4339 | Water Conservation & Other ? | | | |
| Water Distribution and Treatment Subtotal | | | | |

ELECTRIC ?

| Account # | Purpose of Appropriations (RSA 32:3, V) | Voted Appropriations | Other Authorizations | Actual Expenditures |
|--------------------------|--|----------------------|----------------------|---------------------|
| 4351 - 4352 | Administration & Generation ? | | | |
| 4353 | Purchase Costs ? | | | |
| 4354 | Electric Equipment Maintenance ? | | | |
| 4359 | Other Electric Costs ? | | | |
| Electric Subtotal | | | | |

HEALTH ?

| Account # | Purpose of Appropriations (RSA 32:3, V) | Voted Appropriations | Other Authorizations | Actual Expenditures |
|------------------------|--|----------------------|----------------------|---------------------|
| 4411 | Administration ? | \$2,885 | | \$35 |
| 4414 | Pest Control ? | | | |
| 4415 - 4419 | Health Agencies & Hospital & Other ? | \$3,650 | | \$3,613 |
| Health Subtotal | | \$6,535 | | \$3,648 |

WELFARE ?

| Account # | Purpose of Appropriations (RSA 32:3, V) | Voted Appropriations | Other Authorizations | Actual Expenditures |
|-------------------------|--|----------------------|----------------------|---------------------|
| 4441 - 4442 | Administration & Direct Assistance ? | \$601 | | \$2,043 |
| 4444 | Intergovernmental Welfare Payments ? | \$2,043 | | |
| 4445 - 4449 | Vendor Payments & Other ? | \$9,000 | | \$380 |
| Welfare Subtotal | | \$11,644 | | \$2,423 |



CULTURE AND RECREATION ?

| Account # | Purpose of Appropriations (RSA 32:3, V) | Voted Appropriations | Other Authorizations | Actual Expenditures |
|--|--|----------------------|----------------------|---------------------|
| 4520 - 4529 | Parks & Recreation ? | \$4,499 | | \$5,428 |
| 4550 - 4559 | Library ? | \$3,076 | | \$3,076 |
| 4583 | Patriotic Purposes ? | \$100 | | |
| 4589 | Other Culture & Recreation ? | | | |
| Culture and Recreation Subtotal | | \$7,675 | | \$8,504 |

CONSERVATION AND DEVELOPMENT ?

| Account # | Purpose of Appropriations (RSA 32:3, V) | Voted Appropriations | Other Authorizations | Actual Expenditures |
|--|--|----------------------|----------------------|---------------------|
| 4611 - 4612 | Admin. & Purchase of Natural Resources ? | | | |
| 4619 | Other Conservation ? | \$2,535 | | \$1,338 |
| 4631 - 4632 | Redevelopment and Housing ? | | | |
| 4651 - 4659 | Economic Development ? | | | |
| Conservation & Development Subtotal | | \$2,535 | | \$1,338 |

DEBT SERVICE ?

| Account # | Purpose of Appropriations (RSA 32:3, V) | Voted Appropriations | Other Authorizations | Actual Expenditures |
|------------------------------|--|----------------------|----------------------|---------------------|
| 4711 | Principal - Long Term Bonds & Notes ? | | | |
| 4721 | Interest - Long Term Bonds & Notes ? | | | |
| 4723 | Interest on Tax Anticipation Notes ? | | | |
| 4790 - 4799 | Other Debt Service ? | | | |
| Debt Service Subtotal | | | | |

CAPITAL OUTLAY ?

| Account # | Purpose of Appropriations (RSA 32:3, V) | Voted Appropriations | Other Authorizations | Actual Expenditures |
|-----------|--|----------------------|----------------------|---------------------|
| 4901 | Land ? | | | |
| 4902 | Machinery, Vehicles, & Equipment ? | | | |



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|--------------------------------|-------------------------------------|------------------|--|------------------|
| 4903 | Buildings ? | | | |
| 4909 | Improvements Other Than Buildings ? | \$262,699 | | \$253,017 |
| Capital Outlay Subtotal | | \$262,699 | | \$253,017 |

OPERATING TRANSFERS OUT ?

| Account # | Purpose of Appropriations (RSA 32:3, V) | Voted Appropriations | Other Authorizations | Actual Expenditures |
|---|--|----------------------|----------------------|---------------------|
| 4912 | To Special Revenue Fund ? | | | |
| 4913 | To Capital Projects Fund ? | | | |
| 4914 | To Enterprise Fund ? | | | |
| | Sewer | | | |
| | Water | | | |
| | Electric | | | |
| | Airport | | | |
| | Other | | | |
| 4915 | To Capital Reserve Fund ? | \$61,500 | | \$64,210 |
| 4916 | To Expendable Trust Fund - Not #4917 ? | | | |
| 4917 | Health Maintenance Trust Funds ? | | | |
| 4918 | To Nonexpendable Trust Funds ? | | | |
| 4919 | To Fiduciary Funds ? | | | |
| Operating Transfers Out Subtotal | | \$61,500 | | \$64,210 |

PAYMENTS TO OTHER GOVERNMENTS ?

| Account # | Purpose of Appropriations (RSA 32:3, V) | Voted Appropriations | Other Authorizations | Actual Expenditures |
|-----------|--|----------------------|----------------------|---------------------|
| 4931 | Taxes Assessed for County ? | \$171,032 | | \$171,032 |
| 4932 | Taxes Assessed For Village District ? | | | |
| 4933 | Taxes Assessed for Local Education ? | \$501,455 | | \$501,455 |
| 4934 | Taxes Assessed for State Education ? | | | |



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|---|---|-----------------------------|-----------------------------|----------------------------|
| 4939 | Payments to Other Governments ? | | | |
| Payments to Other Governments Subtotal | | \$672,487 | | \$672,487 |
| | Less Proprietary Funds, Special Revenue Funds, or Capital Projects Funds | | | |
| TOTAL GENERAL FUND EXPENDITURES | | Voted Appropriations | Other Authorizations | Actual Expenditures |
| TOTAL GENERAL FUND EXPENDITURES | | \$1,734,912 | | \$1,641,397 |



REVENUES

TAXES

| Account # | Source of Revenues | Estimated Revenues to Set Tax Rate | Unanticipated Revenues | Actual Revenues |
|-----------------------|--|------------------------------------|------------------------|--------------------|
| 3110 | Property Taxes | \$828,928 | | \$834,617 |
| 3120 | Land Use Change Taxes - General Fund | \$3,670 | | \$14,090 |
| 3121 | Land Use Change Taxes - Conservation Fund | | | |
| 3180 | Resident Taxes | | | |
| 3185 | Yield Taxes | \$5,800 | | \$15,303 |
| 3186 | Payment in Lieu of Taxes | \$537,900 | | \$551,347 |
| 3187 | Excavation Tax (\$0.02 cents per cubic yard) | | | |
| 3189 | Other Taxes | | | |
| 3190 | Interest & Penalties on Delinquent Taxes | \$2,041 | | \$16,856 |
| | Inventory Penalties | | | |
| Taxes Subtotal | | \$1,378,339 | | \$1,432,213 |

LICENSES, PERMITS, AND FEES

| Account # | Source of Revenues | Estimated Revenues to Set Tax Rate | Unanticipated Revenues | Actual Revenues |
|---|---------------------------------|------------------------------------|------------------------|------------------|
| 3210 | Business Licenses & Permits | \$140 | | \$140 |
| 3220 | Motor Vehicle Permit Fees | \$100,000 | | \$114,319 |
| 3230 | Building Permits | \$190 | | \$200 |
| 3290 | Other Licenses, Permits, & Fees | \$4,000 | | \$4,244 |
| Licenses, Permits, and Fees Subtotal | | \$104,330 | | \$118,903 |

FROM FEDERAL GOVERNMENT

| Account # | Source of Revenues | Estimated Revenues to Set Tax Rate | Unanticipated Revenues | Actual Revenues |
|---|-------------------------|------------------------------------|------------------------|-----------------|
| 3311 - 3319 | From Federal Government | \$9,700 | | \$9,703 |
| From Federal Government Subtotal | | \$9,700 | | \$9,703 |



FROM STATE ?

| Account # | Source of Revenues | Estimated Revenues to Set Tax Rate | Unanticipated Revenues | Actual Revenues |
|----------------------------|---|------------------------------------|------------------------|-----------------|
| 3351 | Shared Revenues ? | | | |
| 3352 | Meals & Rooms Tax Distribution ? | \$28,372 | | \$28,372 |
| 3353 | Highway Block Grant ? | \$24,115 | | \$24,324 |
| 3354 | Water Pollution Grant ? | | | |
| 3355 | Housing & Community Development ? | | | |
| 3356 | State & Federal Forest Land Reimbursement ? | \$240 | | \$240 |
| 3357 | Flood Control Reimbursement ? | | | |
| 3359 | Other (Including Railroad Tax) ? | | | |
| 3379 | From Other Governments ? | \$15,000 | | \$7,646 |
| From State Subtotal | | \$67,727 | | \$60,582 |

CHARGES FOR SERVICES ?

| Account # | Source of Revenues | Estimated Revenues to Set Tax Rate | Unanticipated Revenues | Actual Revenues |
|--------------------------------------|---------------------------|------------------------------------|------------------------|-----------------|
| 3401-3406 | Income from Departments ? | | | \$350 |
| 3409 | Other Charges ? | | | \$14,294 |
| Charges for Services Subtotal | | | | \$14,644 |

MISCELLANEOUS REVENUES ?

| Account # | Source of Revenues | Estimated Revenues to Set Tax Rate | Unanticipated Revenues | Actual Revenues |
|--|------------------------------|------------------------------------|------------------------|-----------------|
| 3501 | Sale of Municipal Property ? | \$80,000 | | \$85,464 |
| 3502 | Interest on Investments ? | | | \$195 |
| 3503 - 3509 | Other ? | \$10,000 | | \$935 |
| Miscellaneous Revenues Subtotal | | \$90,000 | | \$86,594 |



INTERFUND OPERATING TRANSFERS IN ?

| Account # | Source of Revenues | Estimated Revenues to Set Tax Rate | Unanticipated Revenues | Actual Revenues |
|---|------------------------------------|------------------------------------|------------------------|-----------------|
| 3912 | From Special Revenue Funds ? | | | |
| 3913 | From Capital Projects Funds ? | | | |
| 3914 | From Enterprise Funds ? | | | |
| | Sewer - (Offset) | | | |
| | Water - (Offset) | | | |
| | Electric - (Offset) | | | |
| | Airport - (Offset) | | | |
| | Other - (Offset) | | | |
| 3915 | From Capital Reserve Funds ? | \$20,000 | | \$27,711 |
| 3916 | From Trust & Fiduciary Funds ? | | | |
| 3917 | Transfers from Conservation Fund ? | | | |
| Interfund Operating Transfers Subtotal | | \$20,000 | | \$27,711 |

OTHER FINANCING SOURCES ?

| Account # | Source of Revenues | Estimated Revenues to Set Tax Rate | Unanticipated Revenues | Actual Revenues |
|--|---|------------------------------------|------------------------|-----------------|
| 3934 | Proceeds from Long Term Bonds & Notes ? | | | |
| Other Financing Sources Subtotal | | | | |
| Less Propriety Funds, Spec. Rev. Funds, or Capital Project Funds | | | | |

| | Estimated Revenues to Set Tax Rate | Unanticipated Revenues | Actual Revenues |
|-----------------------------------|------------------------------------|------------------------|--------------------|
| TOTAL GENERAL FUND REVENUE | \$1,670,096 | | \$1,750,350 |



Taxes/Liens Receivable Worksheet

| Line Item | Year of this Report | For Prior Levy | TOTAL |
|--|---------------------|----------------|-----------|
| Uncollected at End of Year | \$127,389 | \$17,596 | \$144,985 |
| "Overlay" carried forward as "Allowance for Abatements" | | | |
| Receivable at End of year (to Balance Sheet accounts 1080, 1100) | \$127,389 | \$17,596 | \$144,985 |

Reconciliation of Regional School District Liability

| Line Item | Amount |
|--|-----------|
| Regional School District Liability at Beginning of Year (To Balance Sheet Account 2075, Beginning of Year) | \$300,614 |
| ADD: Regional School District Assessment for Current Year | \$501,435 |
| Total Liability Within Current Year (Sum of Lines 1 and 2) | \$802,049 |
| SUBTRACT: Payments made to Regional School District | \$549,532 |
| Due to School District End of Year (To Balance Sheet Account 2075, End of Year) | \$252,517 |

Reconciliation of Tax Anticipation Notes

| Line Item | Amount |
|--|--------|
| Short-Term (TANS) Debt at Beginning of Year (To Balance Sheet Account 2230, Beginning of Year) | |
| New Issues During Current Year | |
| Issues Retired During Current Year | |
| Short-Term (TANS) Debt Outstanding at End of Year (To Balance Sheet Account 2230, End of Year) | |



BALANCE SHEET

| Account | Current Assets ? | Beginning of Year | End of Year |
|---------------------|---|-------------------|------------------|
| 1010 | Cash and Equivalents ? | \$528,777 | \$546,578 |
| 1030 | Investments ? | | |
| 1080 | Tax Receivable ? | \$112,102 | \$127,389 |
| 1110 | Tax Liens Receivable ? | \$57,947 | \$17,596 |
| 1150 | Accounts Receivable ? | | |
| 1260 | Due from Other Governments ? | \$2,988 | |
| 1310 | Due from Other Funds ? | | |
| 1400 | Other Current Assets ? <i>Restated</i> | \$108,053 | |
| 1670 | Tax Deeded Property (Subject to Resale) ? | \$25,640 | \$26,530 |
| TOTAL ASSETS | | \$835,507 | \$718,093 |

| Account | Current Liabilities ? | Beginning of Year | End of Year |
|--------------------------|---------------------------------|-------------------|------------------|
| 2020 | Warrants and Accounts Payable ? | \$1,455 | \$42 |
| 2030 | Compensated Absences Payable ? | | |
| 2050 | Contracts Payable ? | | |
| 2070 | Due to Other Governments ? | | |
| 2075 | Due to School Districts ? | \$300,614 | \$252,517 |
| 2080 | Due to Other Funds ? | | \$23,081 |
| 2220 | Deferred Revenue ? | \$15,073 | \$26,747 |
| 2230 | Notes Payable - Current ? | | |
| 2270 | Other Payable ? | \$929 | \$6,878 |
| TOTAL LIABILITIES | | \$318,071 | \$309,265 |



| Account | Fund Equity ? | Beginning of Year | End of Year |
|--|---|-------------------|------------------|
| 2440 | Non-spendable Fund Balance ? | | |
| 2450 | Restricted Fund Balance ? | | |
| 2460 | Committed Fund Balance ? | | |
| 2490 | Assigned Fund Balance ? | \$5,295 | |
| 2530 | Unassigned Fund Balance ? <i>RESTRICTED</i> | \$520,236 | \$408,759 |
| TOTAL FUND EQUITY | | \$525,531 | \$408,759 |
| TOTAL LIABILITIES and FUND EQUITY | | \$843,602 | \$718,024 |

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 funds, or capital project funds.

General Fund Balance Sheet Reconciliation

| Line Item | Amount |
|---|--------------------|
| Total Revenues | \$1,750,350 |
| Total Expenditures | \$1,641,397 |
| Change (Increase or Decrease) | \$108,953 |
| Ending Fund Equity from Balance Sheet | \$408,759 |
| Less Beginning Fund Equity from Balance Sheet <i>- RE-STATE</i> | \$525,531 |
| Change (Increase or Decrease) | (\$116,772) |



AMORTIZATION OF LONG-TERM DEBT (including Proprietary and Capital Project Fu

| Description | Original Obligation | Purpose | Annual Installment | Interest Rate (%) or Range (% - %) | Year of Final Payment (YYYY) | Bonds o/s at Beginning of Year | Bonds Issued this Year |
|--------------|------------------------|---------|-----------------------|---------------------------------------|------------------------------------|--------------------------------------|---------------------------|
| N/A | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Total | | | | | | | |



GROTON (193)

PREPARER'S CERTIFICATION

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.

Preparer's First Name

John

Preparer's Last Name

Lyford

John E. Lyford
Preparer's Signature and Title

2/4/16
Date

Audited Unaudited

Check to Certify Electronic Signature: You are required to check this box and provide your name above. By checking this box, you hereby declare and certify that the electronic signature above was actually signed by the Preparer and that the electronic signature is valid.

Submit
Print

Please save and e-mail the completed PDF form to your Municipal Services Advisor:

- Michelle Clark: michelle.clark@dra.nh.gov
- Jamie Dow: jamie.dow@dra.nh.gov
- Shelley Gerlarneau: shelly.gerlarneau@dra.nh.gov
- Stephanie Derosier: stephanie.derosier@dra.nh.gov

A hard-copy of this signature page must be signed and submitted to the NHDRA at the following address:

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL AND PROPERTY DIVISION
P.O. BOX 487, CONCORD, NH 03302-0487

Governing Body Certification

This is to certify that the information contained in this form was taken from official records and is complete to the best of our knowledge and belief. 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.

JR Selectmen
Governing Body Member's Signature and Title

Governing Body Member's Signature and Title

Christina Goodwin
Governing Body Member's Signature and Title

Governing Body Member's Signature and Title

John Furrier
Governing Body Member's Signature and Title

Governing Body Member's Signature and Title

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INSTRUCTIONS For the MS-535 Financial Report of the Town, City, or Village District Budget

The MS-535 is to be used by every NH town, city, or village district to report the year end financial status of the budget. The report is to be completed at the end of the reporting year and submitted to the NH Department of Revenue Administration (DRA) pursuant to RSA 21-J:34, V.

Cover Sheet

Prior to entering reporting data, please fill out all fields on the cover page.

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 later removed 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.

The governing body and preparer must sign in ink, date, and mail the report to the DRA at the address on the cover by April 1st after a calendar reporting year and by September 1st for optional reporting year.

Budget Expenditures

| | |
|----------------------|--|
| Voted Appropriations | Enter gross appropriations as voted at the prior year's annual and any special meetings and as approved by DRA on the MS-2. For accounts 4931, 4932, 4933, and 4934 the voted appropriations should match the amounts shown on the tax rate calculation paperwork. In the future, DRA will pre-populate this column. |
| Other Authorizations | Enter expenditure authorizations in addition to amounts in column 3 and detail in the box at the bottom of the page. Examples: Emergency expenditures under RSA 32:11; grant expenditures under RSA 31:95-b; additional expenditures from capital reserve or trust funds by agents. |
| Actual Expenditures | Enter actual expenditures (include amounts in column 4). (Proprietary funds, special revenue, and capital project funds are to be netted out for this report, generally in acct. #4914 or #4912). Expenditures for "Payments to Other Governments" on page 4 are set in tax rates. For accounts 4931, 4932, 4933, and 4934 the actual expenditures should match the amounts shown on the tax rate calculation paperwork. |

Revenues

| | |
|------------------------------------|---|
| Estimated Revenues to Set Tax Rate | Enter estimated revenues from reporting year MS-4 used to set the tax rate. |
| Actual Revenues | Enter revenues attributable to the reporting year. Proprietary funds, special revenue, and capital project funds are to be netted out for this report at the bottom of the column. In the first row, acct. #3110, add property tax amount from tax collector's warrant, plus any excess overlay. Enter general fund revenue in the last row. |

General Fund Balance Sheet

| | |
|--------------------------|---|
| Beginning of Year Column | Enter Beginning of the Year amounts using prior year's End of Year amounts or as adjusted by your auditors. |
| End of Year Column | Enter the End of Year amounts from your records or as adjusted by your auditors. See <i>Reconciliation Worksheets</i> to help calculate amounts. |

To be GASB 54 compliant, the fund balance classifications have changed. See the next sheet for further explanation.

Reconciliation Worksheet

| | |
|--------------------------------|--|
| General Fund Section | This section illustrates how revenues and expenditures flow through to Fund Balance |
| School District Section | Enter amounts to determine end of year school district liability, or call your SAU for year end amounts. |
| Tax Anticipation Notes Section | Enter amounts to determine end of year TAN liability amount. |



Fund Balance Explanation: Changes from Previous Year's as Necessitated by GASB 54

As Previously Classified in Prior Years

| | |
|---|------|
| a. Assigned (Formerly Reserve for encumbrances) | 2440 |
| b. Committed (Formerly Reserve for Continuing Appropriations) | 2450 |
| c. Restricted (Formerly Reserve for Appropriations Voted for CRF/ETF) | 2460 |
| d. Committed (Formerly Reserve for Appropriations Voted) | 2460 |
| e. Assigned (Formerly Reserve for Special Purposes) | 2490 |
| f. Unassigned (Formerly Unreserved Fund Balance | 2530 |

As Required under GASB 54

| | | |
|------------------------------|------|---|
| a. Nonspendable Fund Balance | 2440 | = Non-cash items such as inventories or prepaid items. |
| b. Restricted Fund Balance | 2450 | = Funds legally restricted, such as a grant or library funds. |
| c. Committed Fund Balance | 2460 | = Only used for a specific voted purpose, like a special WA. |
| d. Assigned Fund Balance | 2490 | = Intended for specific purpose such as an encumbrance. |
| e. Unassigned Fund balance | 2530 | = Spendable fund balance (formerly: unreserved or surplus). |