



New Hampshire
Department of
Revenue Administration

2016
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SUMMARY INVENTORY OF VALUATION

Submit to the Department of Revenue Administration by September 1

Instructions

Note: for ease of use please begin at the last section and work forward.

REPORTS REQUIRED: RSA 21-J:34 as amended, provides for certification of valuations, appropriations, estimated revenues and such other information as the Department of Revenue Administration may require upon reports prescribed for that purpose.

NOTE: The values and figures provided represent the detailed values that are used in the city/towns tax assessments and sworn to uphold under Oath per RSA 75:7. Please complete all applicable pages and refer to the instructions for individual items.

For Assistance Please Contact:

DRA Municipal and Property Division
Phone: (603) 230-5090

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

ENTITY'S INFORMATION ?

Entity Type: ☒ Municipality ☐ Village

Municipality: NORTH HAMPTON

County: ROCKINGHAM

Original Date

09/27/2016

Revision Date

ASSESSOR

MUNICIPAL RESOURCES INC

Assessor's Name

☒ 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.

MUNICIPAL OFFICIALS

JIM MAGGIORE

Municipal Official 1

RICK STANTON

Municipal Official 3

Municipal Official 5

☐ Under penalties of perjury, We declare that we have examined the information contained in this form and to the best of our belief it is true, correct and complete.

LARRY MILLER

Municipal Official 2

Municipal Official 4

Municipal Official 6

PREPARER'S INFORMATION

MICHAEL PELLETIER

Preparer's Name

☐ 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

(603)964-8087

Phone Number

MPELLETIER@MRIGOV.COM

Email (optional)



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Exemptions

		Total # Granted	Assessed Valuation
6	Certain Disabled Veterans (RSA 72:36-a) ?		
7	Improvements to Assist the Deaf RSA (72:38-b V) ?		
8	Improvements to Assist Persons with Disabilities (RSA 72:37-a) ?		
9	School Dining/Dormitory/Kitchen Exemption (RSA 72:23-IV) ?		
10a	Non-Utility Water & Air Pollution Control Exemption (RSA 72:12-a) ?		
10b	Utility Water & Air Pollution Control Exemption (RSA 72:12-a) ?		
11 Modified Assessed Valuation of all Properties (Line 5 minus lines 6, 7, 8, 9, 10a, 10b) ?			\$1,030,306,750
Summation of Exemptions ?			

		Amount Per Exemption	Total # Granted	Assessed Valuation
12	Blind Exemption (RSA 72:37) ?	\$25,000	2	\$50,000
13	Elderly Exemption (RSA 72:39-a & b)		84	\$10,943,400
14	Deaf Exemption (RSA 72:38-b) ?			
15	Disabled Exemption (RSA 72:37-b) ?	\$50,000	3	\$150,000
6	Wood Heating Energy Systems Exemption (RSA 72:70) ?			
17	Solar Energy Systems Exemption (RSA 72:62) ?		5	\$1,000
18	Wind Powered Energy Systems Exemption (RSA 72:66) ?			
19	Add'l School Dining/Dormitory/Kitchen Exemptions (RSA 72:23 IV) ?			
20 Total Dollar Amount of Exemptions (sum of lines 12-19)				\$11,144,400

Calculations

21 NET VALUATION: Used To Compute Municipal, County, and Local Education Tax Rates (Line 11 minus Line 20)	\$1,019,162,350
22 LESS UTILITIES: (Line 3A) Do not include the value of other utilities listed in Line 3B	\$13,915,700
23 NET VALUATION WITHOUT UTILITIES TO COMPUTE STATE EDUCATION TAX (Line 21 minus Line 22)	\$1,005,246,650

Notes:



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Water and Sewer Companies ?

Water/Sewer Company

Assessed Valuation

AQUARION WATER COMPANY	\$6,938,000

A3 Total of all Water and Sewer Companies listed in this section:

\$6,938,000

Grand Total Valuation of all Sect. A Utility Companies

\$13,915,700

SECTION B

List Other Utility Companies ?

Other Utility Company

Assessed Valuation

B1 Total of All Other Companies listed in this section (must agree with line 3B):



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Property Reports

Current Use Reports - RSA 79-A ?

	Total Number of Acres Receiving Current Use	Assessed Valuation	Other Current Use Statistics	Total Number of Acres
Farm Land	467.52	\$110,700	Receiving 20% Rec. Adjustment	337.26
Forest Land	967.27	\$66,500	Removed from Current Use During Current Tax Year 2016	12.18
Forest Land with Documented Stewardship	156.02	\$7,400	Owners in Current Use	93
Unproductive Land	624.49	\$10,300	Parcels in Current Use	160
Wet Land	209.3	\$3,400		
Total	2,424.6	\$198,300		

Land Use Change Tax ?

Gross Monies Received for Calendar Year (Jan 1 through Dec 31)		\$29,600
Conservation Allocation	Percentage 100	And/Or Dollar Amount
Monies to Conservation Fund		\$29,600
Monies to General Fund		

Conservation Restriction Assessment Report - RSA 79-B (must file PA-60) ?

	Total Number of Acres Receiving Conservation	Assessed Valuation	Other Conservation Restriction Assessment Statistics	Total Number of Acres
Farm Land	2	\$800	Receiving 20% Recreation Adjustment	
Forest Land			Removed from Conservation During Current Tax Year	
Forest Land with Documented Stewardship				
Unproductive Land				
Wet Land				
Total	2	\$800		

Discretionary Easements - RSA 79-C ?

Total Number of Acres	# of Owners	Assessed Valuation	Description of Discretionary Easements Granted (e.g. Golf Course, Ball Park, Race Track)
181	3	\$23,100	OPEN SPACE/ GOLF COURSE WET LANDS

Valuation of Farm Structures and Land Under Farm Structures - RSA 79-D ?

Total Number Granted	Total Number of Structures	Total Number of Acres	Assessed Valuation Land	Assessed Valuation Structures



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Increment Financing Districts - RSA 154-R



TIF District Name	Date of Adoption/ Modification	Original Assessed Value	Unretained Captured Assessed Value	Amount used on page 2	Retained Captured Assessed Value	Current Assessed Value



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1. CERTIFY THIS FORM

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

MICHAEL

Preparer's Last Name

PELLETIER

Date

Sep 27, 2016

2. SAVE AND EMAIL THIS FORM TO THE EQUALIZATION BUREAU

Please save and e-mail the completed, fillable PDF form to the Equalization Bureau at equalization@dra.nh.gov.

3. PRINT, SIGN, AND UPLOAD THIS FORM TO THE MTRSP

This completed PDF form must be PRINTED, SIGNED, SCANNED, and UPLOADED onto the Municipal Tax Rate Setting Portal (MTRSP) at <http://proptax.org/nh/>. If you have any questions, please contact your Municipal Bureau Advisor.

GOVERNING BODY 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 Signature

Assessor's Signature

Governing Body Member's Signature and Title

Governing Body Member's Signature and Title

Governing Body Member's Signature and Title

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Governing Body Member's Signature and Title

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Account Code	Source of Revenue	Warrant Article #	Estimated Revenue
3356	State and Federal Forest Land Reimbursement		\$0
3357	Flood Control Reimbursement		\$0
3359	Other (Including Railroad Tax)	8	\$3,985
3379	From Other Governments		\$0
Charges for Services			
3401-3406	Income from Departments	8	\$27,800
3409	Other Charges		\$0
Miscellaneous Revenues			
3501	Sale of Municipal Property		\$0
3502	Interest on Investments	8	\$10,000
3503-3509	Other	8,6	\$9,500
Interfund Operating Transfers In			
3912	From Special Revenue Funds	,14,15	\$24,997
3913	From Capital Projects Funds		\$0
3914A	From Enterprise Funds: Airport (Offset)		\$0
3914E	From Enterprise Funds: Electric (Offset)		\$0
3914O	From Enterprise Funds: Other (Offset)		\$0
3914S	From Enterprise Funds: Sewer (Offset)		\$0
3914W	From Enterprise Funds: Water (Offset)		\$0
3915	From Capital Reserve Funds	,6,10	\$30,000
3916	From Trust and Fiduciary Funds		\$0
3917	From Conservation Funds		\$0
Other Financing Sources			
3934	Proceeds from Long Term Bonds and Notes	,6,7	\$0
Revised Estimated Revenues Summary			
			North Hampton
Subtotal of Revenues			\$1,869,894
Unassigned Fund Balance (unreserved)			\$0
Less Emergency Appropriations (RSA 32:11)			\$0
Less Voted from Fund Balance			\$40,000
Less Fund Balance to Reduce Taxes			\$0
Fund Balance Retained			(\$40,000)
Total Revenues and Credits			\$1,909,894
Requested Overlay			\$0



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

Form Due Dates: **April 1, 2016**, if operating on a Calendar Year, reporting from 1/1/15 to 12/31/15,
OR
September 1, 2016, if operating on a Fiscal Year, reporting from 7/1/15 to 6/30/16

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: NORTH HAMPTON

County: ROCKINGHAM

PREPARER'S INFORMATION



First Name

Ryan

Last Name

Cornwell

Preparer's Entity

Town of North Hampton

Street No.

233

Street Name

Atlantic Avenue

Phone Number

(603) 964-8087

Email (optional)

rcornwell@northhampton-nh.gov



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EXPENDITURES

GENERAL GOVERNMENT ?

Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4130 - 4139	Executive ?	\$225,096		\$244,564
4140 - 4149	Election, Reg. & Vital Statistics ?	\$125,674		\$119,759
4150 - 4151	Financial Administration ?	\$184,173		\$242,982
4152	Property Assessment ?	\$75,470		\$67,259
4153	Legal Expense ?	\$100,000		\$111,504
4155 - 4159	Personnel Administration ?	\$174,525		\$173,728
4191 - 4193	Planning & Zoning ?	\$107,166		\$108,011
4194	General Government Buildings ?	\$96,800		\$151,353
4195	Cemeteries ?	\$48,085		\$45,004
4196	Insurance ?	\$159,675		\$157,659
4197	Advertising & Regional Association ?	\$6,000		\$5,623
4199	Other General Government Expense ?			\$12,475
General Government Subtotal		\$1,302,664		\$1,439,921

PUBLIC SAFETY ?

Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4210 - 4214	Police ?	\$1,407,344		\$1,384,010
4215 - 4219	Ambulance ?			
4220 - 4229	Fire ?	\$1,682,479		\$1,575,880
4240 - 4249	Building Inspection ?	\$103,992		\$104,451
4290 - 4298	Emergency Management ?	\$79,353		\$75,585
4299	Other (Including Communications) ?			
Public Safety Subtotal		\$3,273,168		\$3,139,926



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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 ?			
4312	Highway & Streets ?	\$707,891		\$623,998
4313	Bridges ?			
4316	Street Lighting ?	\$24,000		\$24,001
4319	Other ?			
Highways and Streets Subtotal		\$731,891		\$647,999

SANITATION ?

Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4321	Administration ?			
4323	Solid Waste Collection ?	\$4,922		\$3,896
4324	Solid Waste Disposal ?	\$97,000		\$80,623
4325	Solid Waste Facility Clean-up ?			
4326 - 4329	Sewage Collection, Disposal, and Other ?	\$50,396		\$47,229
Sanitation Subtotal		\$152,318		\$131,748

WATER DISTRIBUTION AND TREATMENT ?

Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4331	Administration ?			
4332	Water Services ?	\$267,589		\$256,556



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4335	Water Treatment			
4338-4339	Water Conservation & Other	\$503		
Water Distribution and Treatment Subtotal		\$268,092		\$256,556

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			
4414	Pest Control			
4415 - 4419	Health Agencies & Hospital & Other	\$6,500		\$750
Health Subtotal		\$6,500		\$750

WELFARE ?

Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4441 - 4442	Administration & Direct Assistance	\$25,705		\$15,597
4444	Intergovernmental Welfare Payments			
4445 - 4449	Vendor Payments & Other			
Welfare Subtotal		\$25,705		\$15,597



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CULTURE AND RECREATION ?

Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4520 - 4529	Parks & Recreation ?	\$57,161		\$67,905
4550 - 4559	Library ?	\$377,151		\$377,150
4583	Patriotic Purposes ?	\$3,500		\$1,421
4589	Other Culture & Recreation ?	\$1,825		\$1,273
Culture and Recreation Subtotal		\$439,637		\$447,749

CONSERVATION AND DEVELOPMENT ?

Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4611 - 4612	Admin. & Purchase of Natural Resources ?	\$14,300		\$10,555
4619	Other Conservation ?			
4631 - 4632	Redevelopment and Housing ?			
4651 - 4659	Economic Development ?			
Conservation & Development Subtotal		\$14,300		\$10,555

DEBT SERVICE ?

Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4711	Principal - Long Term Bonds & Notes ?	\$190,000		\$190,000
4721	Interest - Long Term Bonds & Notes ?	\$141,032		\$141,031
4723	Interest on Tax Anticipation Notes ?			
4790 - 4799	Other Debt Service ?			
Debt Service Subtotal		\$331,032		\$331,031

CAPITAL OUTLAY ?

Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4901	Land ?			
4902	Machinery, Vehicles, & Equipment ?	\$258,075		\$102,031



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4903	Buildings			
4909	Improvements Other Than Buildings	\$240,000		\$240,000
Capital Outlay Subtotal		\$498,075		\$342,031

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	\$280,000		\$280,000
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		\$280,000		\$280,000

PAYMENTS TO OTHER GOVERNMENTS ?

Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4931	Taxes Assessed for County	\$1,128,618		\$1,128,618
4932	Taxes Assessed For Village District	\$24,853		\$24,853
4933	Taxes Assessed for Local Education	\$8,353,545		\$8,353,545
4934	Taxes Assessed for State Education	\$2,480,247		\$2,480,247



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4939 Payments to Other Governments

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Payments to Other Governments Total

\$11,987,263

\$11,987,263

Less Proprietary Funds, Special Revenue Funds,
or Capital Projects Funds

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TOTAL GENERAL FUND EXPENDITURES

Voted Appropriations

Other Authorizations

Actual Expenditures

TOTAL GENERAL FUND EXPENDITURES

\$19,310,645

\$19,031,126



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REVENUES

TAXES ?

Account #	Source of Revenues	Estimated Revenues to Set Tax Rate	Unanticipated Revenues	Actual Revenues
3110	Property Taxes ?			\$17,321,824
3120	Land Use Change Taxes - General Fund ?			
3121	Land Use Change Taxes - Conservation Fund ?			
3180	Resident Taxes ?			
3185	Yield Taxes ?	\$500		\$2,155
3186	Payment in Lieu of Taxes ?			
3187	Excavation Tax (\$0.02 cents per cubic yard) ?			
3189	Other Taxes ?			
3190	Interest & Penalties on Delinquent Taxes ?	\$60,000		\$65,847
	Inventory Penalties			
Taxes Subtotal		\$60,500		\$17,389,826

LICENSES, PERMITS, AND FEES ?

Account #	Source of Revenues	Estimated Revenues to Set Tax Rate	Unanticipated Revenues	Actual Revenues
3210	Business Licenses & Permits ?	\$1,750		\$906
3220	Motor Vehicle Permit Fees ?	\$1,200,000		\$1,325,745
3230	Building Permits ?	\$90,000		\$99,099
3290	Other Licenses, Permits, & Fees ?	\$15,000		\$18,696
Licenses, Permits, and Fees Subtotal		\$1,306,750		\$1,444,446

FROM FEDERAL GOVERNMENT ?

Account #	Source of Revenues	Estimated Revenues to Set Tax Rate	Unanticipated Revenues	Actual Revenues
3311 - 3319	From Federal Government ?			
From Federal Government Subtotal				



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FROM STATE ?

Account #	Source of Revenues	Estimated Revenues to Set Tax Rate	Unanticipated Revenues	Actual Revenues
3351	Shared Revenues ?			
3352	Meals & Rooms Tax Distribution ?	\$214,621		\$214,621
3353	Highway Block Grant ?	\$98,236		\$100,590
3354	Water Pollution Grant ?			
3355	Housing & Community Development ?			
3356	State & Federal Forest Land Reimbursement ?			
3357	Flood Control Reimbursement ?			
3359	Other (Including Railroad Tax) ?	\$3,625		\$36,887
3379	From Other Governments ?			
From State Subtotal		\$316,482		\$352,098

CHARGES FOR SERVICES ?

Account #	Source of Revenues	Estimated Revenues to Set Tax Rate	Unanticipated Revenues	Actual Revenues
3401 - 3406	Income from Departments ?	\$25,000		\$30,130
3409	Other Charges ?			
Charges for Services Subtotal		\$25,000		\$30,130

MISCELLANEOUS REVENUES ?

Account #	Source of Revenues	Estimated Revenues to Set Tax Rate	Unanticipated Revenues	Actual Revenues
3501	Sale of Municipal Property ?			
3502	Interest on Investments ?	\$7,500		\$11,649
3503 - 3509	Other ?	\$10,000		\$85,491
Miscellaneous Revenues Subtotal		\$17,500		\$97,140



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INTERFUND OPERATING TRANSFERS IN ?

Account #	Source of Revenues	Estimated Revenues to Set Tax Rate	Unanticipated Revenues	Actual Revenues
3912	From Special Revenue Funds ?	\$61,500		
3913	From Capital Projects Funds ?			
3914	From Enterprise Funds ?			
	Sewer - (Offset)			
	Water - (Offset)			
	Electric - (Offset)			
	Airport - (Offset)			
	Other - (Offset)			
3915	From Capital Reserve Funds ?	\$30,000		\$30,000
3916	From Trust & Fiduciary Funds ?			
3917	Transfers from Conservation Fund ?			
Interfund Operating Transfers Subtotal		\$91,500		\$30,000

OTHER FINANCING SOURCES ?

Account #	Source of Revenues	Estimated Revenues to Set Tax Rate	Unanticipated Revenues	Actual Revenues
3934	Proceeds from Long Term Bonds & Notes ?			

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 the 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 the supplemental schedule.

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	\$1,817,732		\$19,343,640



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Taxes/Liens Receivable Worksheet

Line Item	Year of this Report	For Prior Levy	TOTAL
Uncollected at End of Year	\$4,638,077	\$232,332	\$4,870,409
"Overlay" carried forward as "Allowance for Abatements"	\$133,169		\$133,169
Receivable at End of year (to Balance Sheet accounts 1080, 1100)	\$4,504,908	\$232,332	\$4,737,240

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)	
ADD: Regional School District Assessment for Current Year	\$10,833,792
Total Liability Within Current Year (Sum of Lines 1 and 2)	\$10,833,792
SUBTRACT: Payments made to Regional School District	\$10,833,792
Due to School District End of Year (To Balance Sheet Account 2075, End of Year)	

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)	



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BALANCE SHEET

Account	Current Assets ?	Beginning of Year	End of Year
1010	Cash and Equivalents ?	\$3,855,516	\$4,392,218
1030	Investments ?	\$4,986,158	\$2,997,469
1080	Tax Receivable ?	\$1,916,125	\$4,504,908
1110	Tax Liens Receivable ?	\$322,536	\$232,332
1150	Accounts Receivable ?	\$33,201	
1260	Due from Other Governments ?		
1310	Due from Other Funds ?	\$1,527,373	\$49,703
1400	Other Current Assets ?	\$17,179	\$7,162
1670	Tax Deeded Property (Subject to Resale) ?		
TOTAL ASSETS		\$12,658,088	\$12,183,792

Account	Current Liabilities ?	Beginning of Year	End of Year
2020	Warrants and Accounts Payable ?	\$137,090	\$290,820
2030	Compensated Absences Payable ?		
2050	Contracts Payable ?		
2070	Due to Other Governments ?	\$13,970	\$4,542
2075	Due to School Districts ?		
2080	Due to Other Funds ?	\$1,498,093	\$217,215
2220	Deferred Revenue ?	\$8,600,571	\$8,861,023
2230	Notes Payable - Current ?		
2270	Other Payable ?	\$396,842	\$486,156
TOTAL LIABILITIES		\$10,646,566	\$9,859,756



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Account	Fund Equity ?	Beginning of Year	End of Year
2440	Non-spendable Fund Balance ?	\$48,882	\$31,703
2450	Restricted Fund Balance ?		
2460	Committed Fund Balance ?		
2490	Assigned Fund Balance ?	\$11,788	\$131,293
2530	Unassigned Fund Balance ?	\$1,950,852	\$2,161,040
TOTAL FUND EQUITY		\$2,011,522	\$2,324,036
TOTAL LIABILITIES and FUND EQUITY		\$12,658,088	\$12,183,792

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	\$19,343,640
Total Expenditures	\$19,031,126
Change (Increase or Decrease)	\$312,514
Ending Fund Equity from Balance Sheet	\$2,324,036
Less Beginning Fund Equity from Balance Sheet	\$2,011,522
Change (Increase or Decrease)	\$312,514



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

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	Bonds Retired this Year	Bonds o/s at End of year
Public Works	\$741,800	Highway Garage	\$30,000	Varies	2028	\$550,000		\$30,000	\$520,000
Conservation	\$2,254,000	Land Acquisition	\$55,000	Varies	2037	\$1,955,000		\$55,000	\$1,900,000
Conservation	\$758,840	Land Acquisition	\$75,000	Varies	2017	\$150,000		\$75,000	\$75,000
State of NH	\$271,056	Coakley	\$13,707	Varies	2019	\$54,828		\$13,707	\$41,121
State of NH	\$48,429	Coakley	\$2,421	Varies	2020	\$12,108		\$2,421	\$9,687
Conservation	\$715,000	Land Acquisition	\$30,000	Varies	2032	\$640,000		\$30,000	\$610,000
Total	\$4,789,125					\$3,361,936		\$206,128	\$3,155,808
Add Line									



New Hampshire
Department of
Revenue Administration

2016
MS-535

1. CERTIFY THIS FORM

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

Preparer's Last Name

Date

Ryan

Cornwell

Oct 19, 2016


Preparer's Signature

☐ Audited ☒ Unaudited ☐ Compilation Report Attached

2. SAVE AND EMAIL THIS FORM

Please save and e-mail the completed PDF form to your Municipal Bureau Advisor.

3. PRINT, SIGN, AND UPLOAD THIS FORM

This completed PDF form must be PRINTED, SIGNED, SCANNED, and UPLOADED onto the Municipal Tax Rate Setting Portal (MTRSP) at <http://proptax.org/nh/>. If you have any questions, please contact your Municipal Bureau Advisor.

GOVERNING BODY 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.

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.

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 *Reconciliation Worksheets* to help calculate amounts.

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

Reconciliation Worksheets

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



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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).