

TOWN OF NORTH HAMPTON

Trial Balance

Report # 34940

Account Groups: (First) - (Last)
 Accounts: (First) - (Last)
 Dates: 07/01/2017 - 11/07/2017
 Book Type: Actual
 Sort By: Account Number
 Detail Option: No Detail
 Include Zero Activity Accounts: No
 Subtotal First Account Segment: No
 Select Accounts Utility: Yes

Account Number	Description	Class	Beginning Balance	Total Debits	Total Credits	Net Change	Ending Balance
02-1010-01-000	Cash - Grants Revolving	Asset	37,319.54	15.60	0.00	15.60	37,335.14
02-2530-00-000	Undesignated Fund Balance	Net Asset	(37,319.54)	0.00	0.00	0.00	(37,319.54)
02-3502-10-000	Interest Income	Revenue	0.00	0.00	15.60	(15.60)	(15.60)
Report Totals:			\$0.00	\$15.60	\$15.60	\$0.00	\$0.00

3 Accounts Listed.

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 Subtotal First Account Segment: No
 Select Accounts Utility: Yes

Account Number	Description	Class	Beginning Balance	Total Debits	Total Credits	Net Change	Ending Balance
06-1010-01-000	Cash - Detail Revolving	Asset	25,779.13	10.77	0.00	10.77	25,789.90
06-1260-00-000	A/R PD Special Details	Asset	8,578.75	0.00	0.00	0.00	8,578.75
06-2001-00-000	Due To (From) General Fund	Liability	74,920.81	17,100.30	15,426.95	1,673.35	76,594.16
06-2020-02-000	AP Accounts Payable	Liability	(77.91)	273.73	195.82	77.91	0.00
06-2220-10-000	Deferred Revenue - Details	Liability	(8,578.75)	0.00	0.00	0.00	(8,578.75)
06-2530-00-000	Undesignated Fund Balance	Net Asset	(100,622.03)	0.00	0.00	0.00	(100,622.03)
06-3401-43-000	PD Detail Charges	Revenue	0.00	568.00	16,337.75	(15,769.75)	(15,769.75)
06-3502-10-000	Interest Income	Revenue	0.00	0.00	10.77	(10.77)	(10.77)
06-4210-10-110	PD Salaries	Expense	0.00	10,477.38	546.86	9,930.52	9,930.52
06-4210-10-210	PD Health Insurance	Expense	0.00	1,321.99	54.91	1,267.08	1,267.08
06-4210-10-220	PD FICA/Medicare	Expense	0.00	149.48	7.83	141.65	141.65
06-4210-10-230	PD Retirement	Expense	0.00	2,714.28	152.95	2,561.33	2,561.33
06-4210-10-742	Vehicle Detail Expense	Expense	0.00	195.82	77.91	117.91	117.91
Report Totals:			\$0.00	\$32,811.75	\$32,811.75	\$0.00	\$0.00

13 Accounts Listed.

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 Select Accounts Utility: Yes

Account Number	Description	Class	Beginning Balance	Total Debits	Total Credits	Net Change	Ending Balance
11-1010-10-001	Cash - Recreation Revolving	Asset	546.69	0.23	0.00	0.23	546.92
11-2001-00-000	Due To (From) General Fund	Liability	13,313.73	30,181.97	39,401.09	(9,219.12)	4,094.61
11-2020-02-000	AP Accounts Payable	Liability	(3,182.47)	28,816.38	25,633.91	3,182.47	0.00
11-2400-00-000	Encumbrance	Liability	0.00	6,541.60	6,541.60	0.00	0.00
11-2410-00-000	Reserve for Encumbrances	Contra Net Asse	0.00	6,541.60	6,541.60	0.00	0.00
11-2530-00-000	Undesignated Fund Balance	Net Asset	(10,677.95)	0.00	0.00	0.00	(10,677.95)
11-3401-11-002	REC Summer Program Fees	Revenue	0.00	295.20	11,067.18	(10,771.98)	(10,771.98)
11-3401-14-001	REC After School Fees	Revenue	0.00	0.00	1,225.43	(1,225.43)	(1,225.43)
11-3401-15-001	REC Beach Permit Parking Fees	Revenue	0.00	0.00	2,202.00	(2,202.00)	(2,202.00)
11-3401-16-001	REC Before School Fees	Revenue	0.00	0.00	240.00	(240.00)	(240.00)
11-3401-17-001	REC Piano	Revenue	0.00	0.00	555.00	(555.00)	(555.00)
11-3401-19-001	REC Ski Club	Revenue	0.00	0.00	281.49	(281.49)	(281.49)
11-3401-24-001	REC Comedy Night	Revenue	0.00	0.00	1,063.52	(1,063.52)	(1,063.52)
11-3401-26-001	REC Coyote Club	Revenue	0.00	0.00	1,848.12	(1,848.12)	(1,848.12)
11-3401-28-001	REC Softball Clinics	Revenue	0.00	0.00	300.00	(300.00)	(300.00)
11-3401-29-001	REC PASA Dues	Revenue	0.00	0.00	215.00	(215.00)	(215.00)
11-3401-35-001	REC Tennis	Revenue	0.00	33.07	4,682.87	(4,649.80)	(4,649.80)
11-3401-36-001	REC Softball	Revenue	0.00	0.00	300.00	(300.00)	(300.00)
11-3401-37-000	REC PASA Miscellaneous	Revenue	0.00	0.00	290.00	(290.00)	(290.00)
11-3401-38-001	REC PASA Field Trips	Revenue	0.00	0.00	1,196.95	(1,196.95)	(1,196.95)
11-3401-47-001	REC Martial Arts	Revenue	0.00	0.00	90.00	(90.00)	(90.00)
11-3502-10-000	REC Interest Income	Revenue	0.00	0.00	0.23	(0.23)	(0.23)
11-3508-20-002	REC Gifts & Donations	Revenue	0.00	0.00	229.63	(229.63)	(229.63)
11-4520-10-635	REC Gasoline/Mileage/Tolls	Expense	0.00	283.62	59.28	224.34	224.34
11-4520-10-640	REC Vehicle Maintenance	Expense	0.00	3.47	3.47	0.00	0.00
11-4520-11-140	REC Summer Program - Salaries	Expense	0.00	12,788.77	1,298.04	11,490.73	11,490.73
11-4520-11-151	REC Active Net Fees	Expense	0.00	5.56	0.00	5.56	5.56
11-4520-11-220	REC Summer Program - FICA/Medicare	Expense	0.00	978.41	99.30	879.11	879.11
11-4520-11-335	REC Summer Program - Training/Educat	Expense	0.00	65.00	0.00	65.00	65.00
11-4520-11-361	REC Summer Program - Contract Services	Expense	0.00	8,846.93	710.00	8,136.93	8,136.93
11-4520-11-400	REC Water	Expense	0.00	5.72	5.72	0.00	0.00
11-4520-11-401	REC Telephone/Internet/Cable	Expense	0.00	250.00	0.00	250.00	250.00
11-4520-11-402	REC Storage Fees	Expense	0.00	1,058.50	0.00	1,058.50	1,058.50
11-4520-11-671	REC Supplies	Expense	0.00	378.99	10.00	368.99	368.99
11-4520-11-816	REC Piano	Expense	0.00	345.60	0.00	345.60	345.60

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11-4520-11-818	REC Coyote Club	Expense	0.00	1,620.00	0.00	1,620.00	1,620.00
11-4520-11-821	REC PASA Field Trips	Expense	0.00	1,046.50	1,046.50	0.00	0.00
11-4520-11-822	REC Softball	Expense	0.00	464.81	235.60	229.21	229.21
11-4520-11-823	REC PASA Miscellaneous	Expense	0.00	635.57	635.57	0.00	0.00
11-4520-11-831	REC Comedy Night	Expense	0.00	65.29	65.29	0.00	0.00
11-4520-11-832	REC Disc Golf	Expense	0.00	574.33	574.33	0.00	0.00
11-4520-11-833	REC Tennis	Expense	0.00	6,541.60	0.00	6,541.60	6,541.60
11-4520-14-611	REC Dearborn Park Maintenance	Expense	0.00	3,490.24	3,210.24	280.00	280.00
Report Totals:			\$0.00	\$111,858.96	\$111,858.96	\$0.00	\$0.00

43 Accounts Listed.

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Account Number	Description	Class	Beginning Balance	Total Debits	Total Credits	Net Change	Ending Balance
14-1010-10-001	Cash - Mosquito Control	Asset	9,428.43	5.55	0.00	5.55	9,433.98
14-2001-00-000	Due To (From) General Fund	Liability	13,000.00	0.00	0.00	0.00	13,000.00
14-2530-00-000	Undesignated Fund Balance	Net Asset	(22,428.43)	0.00	0.00	0.00	(22,428.43)
14-3502-10-000	Interest Income	Revenue	0.00	0.00	5.55	(5.55)	(5.55)
Report Totals:			\$0.00	\$5.55	\$5.55	\$0.00	\$0.00

4 Accounts Listed.

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 Sort By: Account Number
 Detail Option: No Detail
 Include Zero Activity Accounts: No
 Subtotal First Account Segment: No
 Select Accounts Utility: Yes

Account Number	Description	Class	Beginning Balance	Total Debits	Total Credits	Net Change	Ending Balance
20-1010-10-001	Cash - George Moore Candy Fund	Asset	1,180.72	0.70	0.00	0.70	1,181.42
20-2530-00-000	Undesignated Fund Balance	Net Asset	(1,180.72)	0.00	0.00	0.00	(1,180.72)
20-3502-10-000	Interest Income	Revenue	0.00	0.00	0.70	(0.70)	(0.70)
Report Totals:			\$0.00	\$0.70	\$0.70	\$0.00	\$0.00

3 Accounts Listed.

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 Subtotal First Account Segment: No
 Select Accounts Utility: Yes

Account Number	Description	Class	Beginning Balance	Total Debits	Total Credits	Net Change	Ending Balance
21-1010-10-001	Cash - Hobbs Fund	Asset	35,700.12	21.03	0.00	21.03	35,721.15
21-2001-00-000	Due to General Fund	Liability	0.00	0.00	416.93	(416.93)	(416.93)
21-2020-02-000	Accounts Payable	Liability	0.00	416.93	416.93	0.00	0.00
21-2530-00-000	Unassigned Fund Balance	Net Asset	(35,700.12)	0.00	0.00	0.00	(35,700.12)
21-3502-10-000	Interest Income	Revenue	0.00	0.00	21.03	(21.03)	(21.03)
21-4902-10-801	Town Beautification	Expense	0.00	416.93	0.00	416.93	416.93
Report Totals:			\$0.00	\$854.89	\$854.89	\$0.00	\$0.00

6 Accounts Listed.

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 Sort By: Account Number
 Detail Option: No Detail
 Include Zero Activity Accounts: No
 Subtotal First Account Segment: No
 Select Accounts Utility: Yes

Account Number	Description	Class	Beginning Balance	Total Debits	Total Credits	Net Change	Ending Balance
33-1010-10-101	Cash - Heritage Commission	Asset	4,612.13	922.91	0.00	922.91	5,535.04
33-2530-00-000	Unassigned Fund Balance	Net Asset	(4,612.12)	0.00	0.00	0.00	(4,612.12)
33-2530-00-100	Assigned Fund Balance	Net Asset	(0.01)	0.00	0.00	0.00	(0.01)
33-3502-10-000	Interest Income	Revenue	0.00	0.00	2.11	(2.11)	(2.11)
33-3509-10-000	Other Miscellaneous Revenue	Revenue	0.00	0.00	920.80	(920.80)	(920.80)
Report Totals:			\$0.00	\$922.91	\$922.91	\$0.00	\$0.00

5 Accounts Listed.

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 Book Type: Actual
 Sort By: Account Number
 Detail Option: No Detail
 Include Zero Activity Accounts: No
 Subtotal First Account Segment: No
 Select Accounts Utility: Yes

Account Number	Description	Class	Beginning Balance	Total Debits	Total Credits	Net Change	Ending Balance
35-1010-10-101	Cash - Conservation - Cap Res # 8	Asset	32,101.15	13.41	0.00	13.41	32,114.56
35-1010-10-102	Cash - Fowler	Asset	202.88	0.08	0.00	0.08	202.96
35-1010-10-103	Cash - Little River	Asset	7,979.26	3.33	0.00	3.33	7,982.59
35-1010-10-104	Cash - Dalton Forest	Asset	4,314.75	1.80	0.00	1.80	4,316.55
35-1030-10-104	Cash - Conservation Commission	Asset	262,742.22	109.79	0.00	109.79	262,852.01
35-2530-00-000	Fund Balance - Unassigned	Net Asset	(307,340.26)	0.00	0.00	0.00	(307,340.26)
35-3502-10-000	Interest Income	Revenue	0.00	0.00	128.41	(128.41)	(128.41)
Report Totals:			\$0.00	\$128.41	\$128.41	\$0.00	\$0.00

7 Accounts Listed.

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 Book Type: Actual
 Sort By: Account Number
 Detail Option: No Detail
 Include Zero Activity Accounts: No
 Subtotal First Account Segment: No
 Select Accounts Utility: Yes

Account Number	Description	Class	Beginning Balance	Total Debits	Total Credits	Net Change	Ending Balance
51-1010-00-000	Cash - PEG Cable TV	Asset	262,432.65	109.67	0.00	109.67	262,542.32
51-2001-00-000	DTF "To and From"	Asset	13,518.23	34,844.15	54,305.02	(19,460.87)	(5,942.64)
51-2020-02-000	PEG Accounts Payable	Liability	(140.00)	33,063.02	32,923.02	140.00	0.00
51-2400-00-000	Encumbrance	Liability	0.00	0.00	2,099.00	(2,099.00)	(2,099.00)
51-2410-00-000	Reserve for Encumbrances	Contra Net Asse	0.00	2,099.00	0.00	2,099.00	2,099.00
51-2530-00-000	PEG Undesignated Fund Balance	Net Asset	(275,810.88)	0.00	0.00	0.00	(275,810.88)
51-3210-20-000	PEG Cable Franchise Fees	Revenue	0.00	0.00	31,688.89	(31,688.89)	(31,688.89)
51-3502-10-000	Interest Income	Revenue	0.00	0.00	109.67	(109.67)	(109.67)
51-4199-10-220	PEG FICA/Medicare	Expense	0.00	1,519.48	224.22	1,295.26	1,295.26
51-4199-10-361	PEG Professional Services	Expense	0.00	24,395.02	2,931.04	21,463.98	21,463.98
51-4199-10-416	PEG Telephone/Internet/Cable	Expense	0.00	739.60	0.00	739.60	739.60
51-4199-10-610	PEG Operating Supplies	Expense	0.00	168.85	0.00	168.85	168.85
51-4199-10-740	PEG Equipment	Expense	0.00	27,482.07	140.00	27,342.07	27,342.07
Report Totals:			\$0.00	\$124,420.86	\$124,420.86	\$0.00	\$0.00

13 Accounts Listed.

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 Detail Option: No Detail
 Include Zero Activity Accounts: No
 Subtotal First Account Segment: No
 Select Accounts Utility: Yes

Account Number	Description	Class	Beginning Balance	Total Debits	Total Credits	Net Change	Ending Balance
60-1010-01-000	Cash - Ambulance Fee Revolving Fund	Asset	25,781.89	10.77	0.00	10.77	25,792.66
60-1160-10-000	A/R Ambulance Fees	Asset	7,808.36	0.00	0.00	0.00	7,808.36
60-2001-00-000	Due to General Fund	Liability	2,419.88	9,099.34	22,337.32	(13,237.98)	(10,818.10)
60-2020-02-000	A/P Accounts Payable	Liability	(2,169.36)	24,506.68	22,337.32	2,169.36	0.00
60-2220-10-000	Deferred Revenue-Ambulance Fees	Liability	(7,808.36)	0.00	0.00	0.00	(7,808.36)
60-2400-00-000	Encumbrance	Contra Net Asse	0.00	25,255.14	27,670.14	(2,415.00)	(2,415.00)
60-2410-00-000	Reserve for Encumbrances	Contra Net Asse	0.00	27,670.14	25,255.14	2,415.00	2,415.00
60-2530-00-000	Fund Balance	Net Asset	(26,032.41)	0.00	0.00	0.00	(26,032.41)
60-3401-10-000	Ambulance Fees	Revenue	0.00	0.00	9,099.34	(9,099.34)	(9,099.34)
60-3502-10-000	Interest Income	Revenue	0.00	0.00	10.77	(10.77)	(10.77)
60-4215-10-390	Ambulance Fee Collection Services	Expense	0.00	4,200.90	1,083.83	3,117.07	3,117.07
60-4215-10-430	Supplies, Equipmnt Repairs & Maintenance	Expense	0.00	18,136.42	1,085.53	17,050.89	17,050.89
Report Totals:			\$0.00	\$108,879.39	\$108,879.39	\$0.00	\$0.00

12 Accounts Listed.

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Sort By: Account Number
Detail Option: No Detail
Include Zero Activity Accounts: No
Subtotal First Account Segment: No
Select Accounts Utility: Yes

Account Number	Description	Class	Beginning Balance	Total Debits	Total Credits	Net Change	Ending Balance
61-1010-01-000	Cash - Fire Equip & Apparatus	Asset	465,033.88	194.33	0.00	194.33	465,228.21
61-1160-10-000	A/R Ambulance Fees	Asset	44,247.38	0.00	0.00	0.00	44,247.38
61-2001-00-000	Due to General Fund	Liability	20,507.81	51,563.05	0.00	51,563.05	72,070.86
61-2220-10-000	Deferred Revenue-Ambulance Fees	Liability	(44,247.38)	0.00	0.00	0.00	(44,247.38)
61-2530-00-000	Fund Balance	Net Asset	(485,541.69)	0.00	0.00	0.00	(485,541.69)
61-3401-10-000	Ambulance Fees	Revenue	0.00	0.00	51,563.05	(51,563.05)	(51,563.05)
61-3502-10-000	Interest Income	Revenue	0.00	0.00	194.33	(194.33)	(194.33)
Report Totals:			\$0.00	\$51,757.38	\$51,757.38	\$0.00	\$0.00

7 Accounts Listed.

TOWN OF NORTH HAMPTON

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 Sort By: Account Number
 Detail Option: No Detail
 Include Zero Activity Accounts: No
 Subtotal First Account Segment: No
 Select Accounts Utility: No

Account Number	Description	Class	Beginning Balance	Total Debits	Total Credits	Net Change	Ending Balance
70-1010-10-001	Cash - Accrued Benefits Liability	Asset	21,148.66	12.46	0.00	12.46	21,161.12
70-1010-10-002	Cash - Building Maintenance	Asset	166,591.32	98.16	0.00	98.16	166,689.48
70-1010-10-003	Cash - Library Building	Asset	258,817.56	75,152.50	0.00	75,152.50	333,970.06
70-1010-10-004	Cash - Tennis	Asset	29,931.94	17.64	0.00	17.64	29,949.58
70-1010-10-005	Cash - Fire Dept Equipment	Asset	81.25	0.04	0.00	0.04	81.29
70-1010-10-006	Cash - Road Reconstruction	Asset	858.69	0.51	0.00	0.51	859.20
70-1010-10-007	Cash - Town Building Fund	Asset	162,383.13	95.68	0.00	95.68	162,478.81
70-1010-10-008	Cash - Coakley	Asset	224,115.06	132.05	0.00	132.05	224,247.11
70-1010-10-009	Cash - Document Management	Asset	39,351.67	23.19	0.00	23.19	39,374.86
70-1010-10-011	Cash - Health Stabilization	Asset	176,601.28	104.06	0.00	104.06	176,705.34
70-1010-10-012	Cash - Earned Time Settlement	Asset	57,228.77	33.72	0.00	33.72	57,262.49
70-1010-10-013	Cash - Paramedic Training	Asset	24,259.14	14.30	0.00	14.30	24,273.44
70-1010-10-014	Cash - Revaluation	Asset	63,757.95	37.56	0.00	37.56	63,795.51
70-1010-10-015	Cash - Municipal Transportaion	Asset	72,463.75	42.69	0.00	42.69	72,506.44
70-1010-10-016	Cash - Information Technology	Asset	9,515.74	5.61	0.00	5.61	9,521.35
70-1010-10-018	Cash - EPA Stormwater	Asset	60,013.15	35.36	0.00	35.36	60,048.51
70-2001-00-000	Due To General Fund	Liability	18,778.00	9,730.00	122,151.93	(112,421.93)	(93,643.93)
70-2020-02-000	A/P Accounts Payable	Liability	0.00	53,758.44	53,758.44	0.00	0.00
70-2530-00-000	Unassigned Fund Balance	Net Asset	(1,385,897.06)	0.00	0.00	0.00	(1,385,897.06)
70-3502-10-000	Interest Income	Revenue	0.00	0.00	805.53	(805.53)	(805.53)
70-3515-10-000	Municipal Transportation Tax	Revenue	0.00	5.00	9,730.00	(9,725.00)	(9,725.00)
70-3915-10-000	Transfer from General Fund	Revenue	0.00	0.00	75,000.00	(75,000.00)	(75,000.00)
70-4902-10-738	Accrued Benefits Liability	Expense	0.00	15,477.08	0.00	15,477.08	15,477.08
70-4902-10-745	Coakley	Expense	0.00	53,753.44	0.00	53,753.44	53,753.44
70-4902-10-746	Document Management	Expense	0.00	2,794.84	0.00	2,794.84	2,794.84
70-4902-10-749	Earned Time Settlement	Expense	0.00	50,121.57	0.00	50,121.57	50,121.57
Report Totals:			\$0.00	\$261,445.90	\$261,445.90	\$0.00	\$0.00

26 Accounts Listed.

TOWN OF NORTH HAMPTON
 Capital reserve footnote
 11/7/2017

<u>Account</u>	<u>Cash</u>	<u>Accounts Payable</u>	<u>Due To/From Other Funds</u>	<u>Fund Balance</u>
Accrued Benefits Liability	\$ 21,161.12	\$ -	\$ (15,477.08)	\$ 5,684.04
Building Maintenance	\$ 166,689.48	\$ -	\$ 31,147.08	\$ 197,836.56
Library Building	\$ 333,970.06	\$ -	\$ -	\$ 333,970.06
Tennis	\$ 29,949.58	\$ -	\$ -	\$ 29,949.58
Fire Dept Equipment	\$ 81.29	\$ -	\$ -	\$ 81.29
Road Reconstruction	\$ 859.20	\$ -	\$ -	\$ 859.20
Town Building Fund	\$ 162,478.81	\$ -	\$ -	\$ 162,478.81
Coakley	\$ 224,247.11	\$ -	\$ (56,450.93)	\$ 167,796.18
Document Management	\$ 39,374.86	\$ -	\$ (5,020.55)	\$ 34,354.31
Health Stabilization	\$ 176,705.34	\$ -	\$ -	\$ 176,705.34
Earned Time Settlement	\$ 57,262.49	\$ -	\$ (37,522.45)	\$ 19,740.04
Paramedic Training	\$ 24,273.44	\$ -	\$ -	\$ 24,273.44
Revaluation	\$ 63,795.51	\$ -	\$ -	\$ 63,795.51
Municipal Transportation	\$ 72,506.44	\$ -	\$ (10,320.00)	\$ 62,186.44
Information Technology	\$ 9,521.35	\$ -	\$ -	\$ 9,521.35
EPA Stormwater	\$ 60,048.51	\$ -	\$ -	\$ 60,048.51
TOTAL	<u>\$ 1,442,924.59</u>	<u>\$ -</u>	<u>\$ (93,643.93)</u>	<u>\$ 1,349,280.66</u>

TOWN OF NORTH HAMPTON

Trial Balance

Report # 34940

Account Groups: (First) - (Last)
 Accounts: (First) - (Last)
 Dates: 07/01/2017 - 11/07/2017
 Book Type: Actual
 Sort By: Account Number
 Detail Option: No Detail
 Include Zero Activity Accounts: No
 Subtotal First Account Segment: No
 Select Accounts Utility: Yes

Account Number	Description	Class	Beginning Balance	Total Debits	Total Credits	Net Change	Ending Balance
71-1010-10-001	Cash - Cemetery	Asset	41,549.24	24.49	0.00	24.49	41,573.73
71-1010-10-002	Cash - Cemetery Est. E Perkins	Asset	8,071.39	4.75	0.00	4.75	8,076.14
71-1010-10-003	Cash - Cemetery General Maintenance	Asset	297,265.92	175.15	498.50	(323.35)	296,942.57
71-1010-10-004	Cash - Cemetery Theresa Barrows Fund	Asset	7,173.05	4.23	0.00	4.23	7,177.28
71-1010-10-005	Cash - Centennial Hall	Asset	5,010.86	2.95	0.00	2.95	5,013.81
71-1010-10-006	Cash - Flag Pole	Asset	2,703.22	1.60	0.00	1.60	2,704.82
71-1010-10-007	Cash - Library	Asset	3,006.52	1.77	0.00	1.77	3,008.29
71-1010-10-008	Cash - Poor	Asset	1,107.05	0.65	0.00	0.65	1,107.70
71-1010-10-009	Investments - Cemetery Passbook - 77421	Asset	98,777.46	4.19	0.00	4.19	98,781.65
71-1010-10-010	Cash - Cemetery Special Funds	Asset	55.58	0.00	0.00	0.00	55.58
71-1010-10-011	Cash - Trustees of the Trust Funds	Asset	211.86	0.00	0.00	0.00	211.86
71-2530-00-000	Fund Balance	Net Asset	(464,932.15)	0.00	0.00	0.00	(464,932.15)
71-3502-10-000	Interest Income	Revenue	0.00	0.00	219.78	(219.78)	(219.78)
71-4902-10-700	Cemetery/Trustees Expenses	Expense	0.00	498.50	0.00	498.50	498.50
Report Totals:			\$0.00	\$718.28	\$718.28	\$0.00	\$0.00

14 Accounts Listed.

TOWN OF NORTH HAMPTON

Trial Balance

Report # 34940

Account Groups: (First) - (Last)
 Accounts: (First) - (Last)
 Date: 11/07/2017
 Book Type: Actual
 Sort By: Account Number
 Detail Option: No Detail
 Include Zero Activity Accounts: No
 Subtotal First Account Segment: No
 Select Accounts Utility: Yes

Account Number	Description	Class	Beginning Balance	Total Debits	Total Credits	Net Change	Ending Balance
72-1010-10-001	Cash - School Expansion	Asset	281.34	0.00	0.00	0.00	281.34
72-1010-10-002	Cash - Little Boars Head Improvement	Asset	15,480.23	0.00	0.00	0.00	15,480.23
72-1010-10-003	Cash - School Health Insurance	Asset	93,861.75	0.00	0.00	0.00	93,861.75
72-1010-10-004	Cash - School Building Maintenance	Asset	110,255.64	0.00	0.00	0.00	110,255.64
72-1010-10-005	Cash - School Special Education	Asset	95,139.63	0.00	0.00	0.00	95,139.63
72-1010-10-006	Cash - Little Boar's Head Operating	Asset	43,701.04	0.00	0.00	0.00	43,701.04
72-1010-10-007	Cash - School Technology	Asset	15,079.80	0.00	0.00	0.00	15,079.80
72-1010-10-008	Cash - School Energy	Asset	150,376.80	0.00	0.00	0.00	150,376.80
72-2530-00-000	Fund Balance	Net Asset	(391,142.47)	0.00	0.00	0.00	(391,142.47)
72-3401-20-500	School Spec Ed Fund Revenue	Revenue	(90,000.00)	0.00	0.00	0.00	(90,000.00)
72-3401-20-800	School Energy Fund Revenue	Revenue	(45,000.00)	0.00	0.00	0.00	(45,000.00)
72-3502-10-000	Interest Income	Revenue	(223.76)	0.00	0.00	0.00	(223.76)
72-4902-10-710	Little Boar's Head Expenses	Expense	2,190.00	0.00	0.00	0.00	2,190.00
Report Totals:			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

13 Accounts Listed.

TOWN OF NORTH HAMPTON
 CAPITAL RESERVE AND OTHER FUNDS
 11/7/2017

NAME	DATE ESTABLISHED	WARRANT ARTICLE #	AUTHORIZED AGENT	PURPOSE	FUND #	GL CASH ACCOUNT #	11/7/2017 BALANCE
Cemetery Funds	Various	N/A (*)	Cemetery Trustees	Burial lots.	71	71-1010-10-001 Cash - Cemetery Fund	\$ 41,573.73
Cemetery General Maintenance	Various	N/A (*)	Cemetery Trustees	General care and maintenance.	71	71-1010-10-003 Cash - Cemetery General Maintenance	\$ 296,942.57
Library Funds	1937, 1949, 1983	N/A (*)	Board of Library Trustees	Interest only for the purchase of Library books	71	71-1010-10-007 Cash - Library Fund	\$ 3,008.29
George Moore Candy Fund	1939	N/A (*)	Trustees of Trust Funds	To purchase candy for the children on Memorial Day.	20	20-1010-10-001 Cash - George Moore Candy Fund	\$ 1,181.42
Poor Funds	1939, 1943	N/A (*)	Trustees of Trust Funds	Interest only for the relief of the aged and worthy poor.	71	71-1010-10-008 Cash - Poor Funds	\$ 1,107.70
Theresa Barrows Fund	1940	N/A (*)	Cemetery Trustees	Burial lot and general care.	71	71-1010-10-004 Cash - Cemetery Theresa Barrows Fund	\$ 7,177.28
Centennial Hall Fund	1956	N/A (*)	Trustees of Trust Funds	Interest only to North Hampton Schools.	71	71-1010-10-005 Cash - Centennial Hall Fund	\$ 5,013.81
Little Boars Head Fund	1968	N/A (*)	Little Boars Head District Commission	Sidewalk improvements.	72	72-1010-10-002 Cash - Little Boars Head Improvement Fund	\$ 15,480.23
Conservation Fund	March 6, 1973	Article IX	Conservation Commission	To accumulate appropriations and gifts to be expended from such fund for conservation purposes, and the amount in the fund shall be allowed to accumulate from year to year.	35	35-1010-10-101 Cash - Conservation	\$ 307,468.67
Estate of Emma Perkins Fund	1979	N/A (*)	Cemetery Trustees	Care at East Cemetery.	71	71-1010-10-002 Cash - Cemetery Est. E Perkins Fund	\$ 8,076.14
Flag Pole Fund	1980	N/A (*)	Cemetery Trustees	Maintenance of the flag pole and flag pole garden at cemetery.	71	71-1010-10-006 Cash - Flag Pole Fund	\$ 2,704.82
Grants Revolving Special Revenue Fund	March 10, 1981	Article V	Select Board	To accept and expend money from the state, federal or other government unit,	2	02-1010-01-000 Cash - Grants Revolving	\$ 37,335.14
Hobbs Special Fund	1990	N/A (*)	Trustees of Trust Funds	Distributions from the New Hampshire Charitable Foundation are deposited into the fund. 20% is to be used for the maintenance of the Town Hall clock and the remaining 80% to be used for Town beautification projects, with priority given to the maintenance of the bank at the end of the Town green.	21	21-1010-10-001 Cash - Hobbs Fund	\$ 35,304.22
Recreation Revolving Fund	March 12, 1994	Article XVII	Select Board	All revenues from recreation fees and charges are to be deposited into the fund and be restricted to to expenditures for department of recreation purposes.	11	11-1010-10-001 Cash - Recreation Revolving	\$ 4,641.53
Coakley Landfill Cleanup Fund Account	March 18, 1995	Article X	Select Board	Payment of any expenses or costs incurred by the Town under the Superfund Cleanup Program.	70	70-1010-10-008 Cash - Coakley	\$ 167,796.18
Tennis Courts Capital Reserve Fund	March 18, 1995	Article XIV	None noted	For repirs and refurbishing of the Town's tennis courts.	70	70-1010-10-004 Cash - Tennis	\$ 29,949.58
Road Reclamation	March 15, 1997 - Modified March 14, 2017 - Article 29	Article XIII	Select Board	Road reclamation	70	70-1010-10-006 Cash - Road Reconstruction	\$ 859.20
Accrued Benefits Liability Expendable Trust Fund	March 14, 2000 - Modified March 14, 2017 - Article 27	Article VII	Select Board	Fund the costs of accrued employee vacation and sick leave that is payable at the time of employee separation or retirement.	70	70-1010-10-001 Cash - Accrued Benefits Liability	\$ 5,684.04

Mosquito Control Expendable Trust Fund	March 13, 2001 - Discontinued March 8, 2016 - Article 19	Article XII	None noted	Fund costs of a mosquito control program to safeguard the public health from mosquito borne viruses that pose a threat to human health and safety.	14	14-1010-10-001 Cash - Mosquito Control	\$ 22,433.98
Heritage Fund	March 9, 2004	Article VII	Heritage Commission	To accumulate appropriations and gifts to be expended from such fund for heritage purposes, and the amount in the fund shall be allowed to accumulate from year to year.	33	33-1010-10-101 Cash - Heritage Commission	\$ 5,535.04
Building Maintenance Capital Reserve Fund	March 8, 2005	Article 8	Select Board	Maintenance and repairs of the North Hampton Town buildings and to bring the facilities into American With Disabilities Act (ADA) compliance.	70	70-1010-10-002 Cash - Building Maintenance	\$ 197,836.56
Library Capital Reserve Fund	March 14, 2006	Article 29	Board of Library Trustees	Planning and construction of a library addition or new building.	70	70-1010-10-003 Cash - Library Building	\$ 333,970.06
Capital Reserve Building Fund	March 14, 2006	Article 9	Select Board	Plan and prepare for future Town building projects.	70	70-1010-10-007 Cash - Town Building Fund	\$ 162,478.81
North Hampton Revolving Detail Fund	March 14, 2006	Article 22	Select Board	To account for and restrict 100% of revenues and expenditures for providing the public safety services by municipal employees in connection with special events, highway construction, and other construction projects.	6	06-1010-01-000 Cash - Detail Revolving	\$ 102,384.06
Fire Department Equipment Fund (Capital Reserve #4)	March 14, 2006	Article 26	Select Board	To account for and restrict 100% of all of revenues from Ambulance Billing and Collection to expenditures for the purpose of Fire Department Capital Equipment.	70	70-1010-10-005 Cash - Fire	\$ 81.29
Document Management System Capital Reserve Fund	March 13, 2007	Article 12	Select Board	For the establishment of a digital imaging and document management system. To scan and index paper land use and other records to improve access to the information and to preserve the permanent paper or filmed record copy.	70	70-1010-10-009 Cash - Document Management	\$ 34,354.31
School Building Maintenance Expendable Trust Fund	March 13, 2007	Article 6	North Hampton School Board	For the purpose of repairing and maintaining North Hampton School.	72	72-1010-10-004 Cash - School Building Maintenance	\$ 110,255.64
Cable Access Television Revolving Fund	March 10, 2009 - Modified March 8, 2016 - Article 26	Article 14	Select Board	All revenues received from cable franchise fees and from the general operation of the cable channels will be deposited into the fund for the purpose of providing cable access, and the amount in the fund shall be allowed to accumulate from year to year. Modified to allow for funding of information and internet technology equipment and program costs from not more than 25% of annual revenues.	51	51-1010-00-000 Cash - PEG Cable TV	\$ 256,599.68
Health Benefit Stabilization Capital Reserve Fund	March 10, 2009	Article 20	Select Board	Stabilizing health benefit increases for employees.	70	70-1010-10-011 Cash - Health Stabilization	\$ 176,705.34
School Building Expansion Capital Reserve Fund	March 9, 2010	Article 5	North Hampton School Board	For the purpose of future expansion, renovation and addition of the North Hampton School.	72	72-1010-10-001 Cash - School Expansion	\$ 281.34
School Health Insurance Expendable Trust Fund	March 9, 2010	Article 4	North Hampton School Board	For the purpose of maintaining health insurance funds to supplement the funding of health insurance premiums for the benefit of any eligible employees or eligible retired employees of the school district.	72	72-1010-10-003 Cash - School Health Insurance	\$ 93,861.75
School Special Education Expendable Trust Fund	March 8, 2011	Article 6	North Hampton School Board	For unanticipated costs and related services associated with educating educationally disabled children.	72	72-1010-10-005 Cash - School Special Education	\$ 95,139.63
Earned Time Settlement Capital Reserve Fund	May 10, 2011	Article 9	Select Board	To buy out employees earned time during anytime of the life of their career.	70	70-1010-10-012 Cash - Earned Time Settlement	\$ 19,740.04
Paramedic Training Capital Reserve Fund	May 10, 2011	Article 16	Select Board	To train members of the North Hampton Fire and Rescue Department in order to have them certified as paramedics.	70	70-1010-10-013 Cash - Paramedic Training	\$ 24,273.44

Town Revaluation Capital Reserve Fund	May 10, 2011	Article 17	Select Board	To comply with the New Hampshire State Constitution and carry out a revaluation in FY13.	70	70-1010-10-014 Cash - Revaluation	\$ 63,795.51
Municipal Transportation Improvements Capital Reserve Fund	May 8, 2012 - Modified March 14, 2017 - Article 28	Article 16	Select Board	The additional \$5 fee collected on motor vehicle registration will be placed into the fund to help fund road and transportation improvements in the Town.	70	70-1010-10-015 Cash - Municipal Transportation	\$ 62,186.44
Ambulance Fee Revolving Fund	March 12, 2013	Article 12	Select Board	Provide ambulance services, which includes the maintenance and repair of Fire Department emergency equipment and apparatus, and payment of ambulance billing and collection expenses. 15% of all revenues received for ambulance services will be deposited into the fund.	60	60-1010-01-000 Cash - Ambulance Fee Revolving Fund	\$ 14,974.56
Fire Department Equipment and Apparatus Fund	March 12, 2013	Article 13	Legislative Body - Taxpayers	To account for 85% of revenues from ambulance fees for expenditures for the purpose of purchasing Fire Department equipment and apparatus..	61	61-1010-01-000 Cash - Fire Equip & Apparatus	\$ 537,299.07
Information Technology Capital Reserve Fund	March 11, 2014	Article 16	Select Board	Acquiring and maintaining information technology hardware and software.	70	70-1010-10-016 Cash - Information Technology	\$ 9,521.35
School Technology Expendable Trust Fund	March 11, 2014	Article 7	North Hampton School Board	For the purpose of purchasing technology equipment and software.	72	72-1010-10-007 Cash - School Technology	\$ 15,079.80
School Energy Improvements Expendable Trust Fund	March 11, 2014	Article 4	North Hampton School Board	For the purpose of future conversion to natural gas at the North Hampton School and upgrades to infrastructure and equipment for energy improvements that will increase efficiency within the school.	72	72-1010-10-008 Cash - School Energy	\$ 150,376.80
EPA Stormwater Expendable Trust Fund	March 8, 2016	Article 25	Select Board	For the implementation of a Municipal Separate Storm Sewer System (MS-4) project required by an unfunded federal mandate of the Environmental Protection Agency to prevent harmful pollutants from being washed into local water bodies.	70	70-1010-10-018 Cash - EPA Stormwater	\$ 60,048.51

NOTE: (*) - These funds were not established via Town Warrant Articles.

<u>FUND</u>	<u>DESCRIPTION</u>	<u>FINANCIAL STATEMENT CLASSIFICATION</u>
2	Grants Revolving Fund	Special Revenue Fund
6	Detail Revolving Fund	Special Revenue Fund
11	Recreation Revolving Fund	Special Revenue Fund
14	Mosquito Control Fund	Special Revenue Fund
20	George Moore Candy Fund	Permanent Fund
21	Hobbs Special Fund	Permanent Fund
33	Heritage Fund	Special Revenue Fund
35	Conservation Fund	Special Revenue Fund
51	Cable TV Revolving Fund	Special Revenue Fund
60	Ambulance Fee Revolving Fund	Special Revenue Fund
61	Fire Department Equipment/Apparatus Fund	Special Revenue Fund
70	Capital Reserve Funds/Expendable Trust Funds	Special Revenue Fund
71	Permanent Funds	Permanent Fund
72	Private Purpose Funds	Private Purpose Fund

Fund #s are established by the Finance Department