

FINANCIAL REPORT OF THE VILLAGE DISTRICT BUDGET

Enter VILLAGE DISTRICT Name Here >

Enter Calendar Reporting Year Here >
(January 1 to December 31)

Enter Optional Reporting Year Here >
(July 1 to June 30)

DOES THE DISTRICT ACCOUNT FOR SOME EXPENDITURES AS PROPRIETARY FUNDS OR CAPITAL PROJECT FUNDS?

Enter Yes or No in box above & see instructions.

Enter village district name in cell C5 and calendar reporting year for this report in C7 (optional reporting year in cell C9). In cell C11 enter yes if the municipality accounts for some expenditures as proprietary or capital project funds.

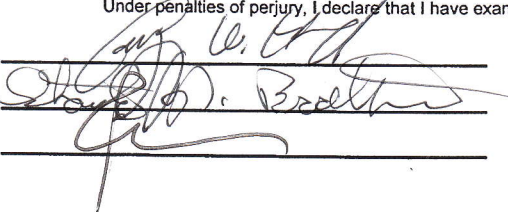
State of New Hampshire Department of Revenue Administration
Municipal Services Division
P.O. Box 487
Concord, NH 03302-0487
Telephone: (603) 230-5090

Return Completed Report By April 1 For Calendar Fiscal Year and By September 1 for Optional Fiscal Year

GOVERNING BODY (COMMISSIONERS)

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.



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 district officials, this declaration is based on all information of which the preparer has knowledge.)

Preparer (Please print or type) <input type="text" value="Kyle Gingras"/>	Signature <input type="text" value="Kyle Gingras"/>
Regular Office Hours <input type="text" value="8am - 5pm"/>	Email address <input type="text" value="kgingras@plodzilk.com"/>

FOR DRA USE ONLY

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

1	2	3	4	5
Acct. #	EXPENDITURE	Voted Appropriations Final MS-32	Other Authorizations* Explain Below	Actual Expenditures
GENERAL GOVERNMENT TOTAL = show detail below				
4130-4139	Executive	15,650		11,727
4150-4151	Financial Administration	8,000		7,000
4153	Legal Expense	8,000		72
4155-4159	Personnel Administration			
4194	General Government Buildings	68,820		66,755
4196	Insurance	21,700		18,249
4197	Advertising & Regional Assoc.			
4199	Other General Government			
PUBLIC SAFETY TOTAL = show detail below				
4210-4214	Police			
4215-4219	Ambulance			
4220-4229	Fire	193,500		153,291
4290-4298	Emergency Management			
4299	Other Public Safety			
HIGHWAYS & STREETS TOTAL = show detail below				
4311	Administration			
4312	Highways & Streets			
4313	Bridges			
4316	Street Lighting	500		492
4319	Other			
SANITATION TOTAL = show detail below				
4321	Administration			
4323	Solid Waste Collection			
4324	Solid Waste Disposal			
4325	Solid Waste Clean-up			
4326-4329	Sewage Coll. & Disposal & Other			
WATER DISTRIBUTION & TREATMENT = show detail below				
4331	Administration			
4332	Water Services			
4335	Water Treatment			
4338-4339	Water Conservation & Other			
<i>Page Sub-Totals</i>		316,170	0	257,586

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-32	Other Authorizations* Explain Below	Actual Expenditures
HEALTH = show detail below				
4411	Administration			
4414	Pest Control			
4419	Other Health			
CULTURE & RECREATION = show detail below				
4520-4529	Parks & Recreation			
4589	Other Culture & Recreation			
DEBT SERVICE = show detail below				
4711	Princ.- Long Term Bonds & Notes	32,000		52,000
4721	Interest-Long Term Bonds & Notes	9,183		18,364
4723	Int. on Tax Anticipation Notes			
4790-4799	Other Debt Service	34,000		33,886
CAPITAL OUTLAY = show detail below				
4901	Land & Improvements			
4902	Machinery, Vehicles & Equipment	30,000		63,058
4903	Buildings			
4909	Improvements Other Than Bldgs.			
OPERATING TRANSFERS OUT = show detail below				
4912	To Special Revenue Fund			
4913	To Capital Projects Fund			
4914	To Enterprise Fund			
4915	To Capital Reserve Fund	20,000		20,000
4916	To Exp.Trust Fund-except #4917			
4917	To Health Maint. Trust Funds			
	<i>Page Sub-Totals</i>	125,183	0	187,308
Less Proprietary Funds, Special Revenue Funds, or Capital Project Funds				
TOTAL GENERAL FUND EXPENDITURES		441,353	0	444,894

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

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 the district's audited financials for more information on proprietary funds, special revenue funds, or capital project funds.

West Ossipee Fire	
2012	Reporting year
n/a	Op FY Reporting Year

1	2	3	4
Acct. #	SOURCE OF REVENUE	Est. Revenues Used to Set Tax Rate	Actual Revenues
TAXES			
3110	Property Taxes		439,030
3190	Interest & Penalties on Delinquent Taxes		
FROM FEDERAL GOVERNMENT			
3319	Federal Grants and Reimbursements	993	
FROM STATE			
3351	Shared Revenues		
3354	Water Pollution Grant		
3359	Other From State		165
FROM OTHER GOVERNMENTS			
3379	Intergovernmental Revenues		
CHARGES FOR SERVICES			
3401	Income from Departments		1,043
3402	Water Supply Systems Charges		
3403	Sewer User Charges		
3404	Garbage-Refuse Charges		
3409	Other Charges		
MISCELLANEOUS REVENUES			
3501	Sale of Village District Property	1,500	1,700
3502	Interest on Investments	23	48
3509	Other		229
INTERFUND OPERATING TRANSFERS IN			
3912	From Special Revenue Funds		
3913	From Capital Projects Funds		
3914	From Enterprise Funds		
3915	From Capital Reserve Funds		
3916	From Trust & Fiduciary Funds		
OTHER FINANCING SOURCES			
3934	Proc. from Long Term Bonds & Notes		
Less Revenue for Proprietary Funds, Special Revenue Funds, or Capital Project Funds			
TOTAL GENERAL FUND REVENUE		2,516	442,215

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 district's audited financials for more information on proprietary funds, special revenue funds, or capital project funds.

Balance Sheet for Village District of		West Ossipee Fire	2012
<i>See note below regarding general fund*</i>		Or Optional Reporting Year	n/a
A. ASSETS	Acct. #	Beginning of Year	End of year
Current assets	(a)	(b)	(c)
a. Cash and equivalents	1010	54,145	108,361
b. Investments	1030		
c. Restricted Assets			
d. Taxes receivable	1080		
e. Municipal assessments receivable	1081		
f. Tax liens receivable	1110		
g. Accounts receivable	1150	1,716	
h. Due from other governments	1260		
i. Due from other funds	1310		
j. Other current assets	1410		
k. Prepaid items	1430	9,182	
TOTAL ASSETS		65,043	108,361
B. LIABILITIES AND FUND EQUITY	Acct. #	Beginning of Year	End of year
1. Current liabilities	(a)	(b)	(c)
a. Accounts payable	2020	4,955	50,952
b. Compensated absences payable	2030		
c. Contracts payable	2050		
d. Due to other governments	2070		
e. Due to other funds	2080		
f. Notes payable - Current	2230		
g. Bonds payable - Current	2250		
h. Other payables	2270		
TOTAL LIABILITIES		4,955	50,952
2. Fund equity *			
a. Nonspendable Fund Balance	2440	9,182	
b. Restricted Fund Balance	2450		
c. Committed Fund Balance	2460		
d. Assigned Fund Balance	2490	31,406	45,415
e. Unassigned Fund Balance	2530	19,500	11,994
TOTAL FUND EQUITY		60,088	57,409
3. TOTAL LIABILITIES AND FUND EQUITY		65,043	108,361

*Note: To be GASB 54 compliant, the fund balance classifications have changed. See tab called Fund Balance Explanation.

NOTE: NH law requires districts to gross appropriate. This balance sheet only reflects the general fund, however, if the district does not account for appropriations in the general fund, attach the proprietary funds/capital project funds balance sheet and financials as part of the form as required under RSA 21-J:34, V.

See the municipality's audited financials for more information on proprietary funds, special revenue funds, or capital project funds.

RECONCILIATION (to assist in balance sheet preparation)

A. GENERAL FUND BALANCE SHEET RECONCILIATION

Total Revenues From Page 4	442,215	
Less Expenditures From Page 3	444,894	
Increase (decrease)	(2679)	<p>These cells should be equal</p>
Ending Fund Equity From Balance Sheet	57,409	
Less Beginning Fund Equity From Balance Sheet	60,088	
Increase (decrease)	(2679)	

B. RECONCILIATION OF TAX ANTICIPATION NOTES		Amount
1. Short-term (TANS) debt at beginning of year	\$	-
2. ADD: New issues during current year		-
3. SUBTRACT: Issues retired during current year	<	->
4. Short-term (TANS) debt outstanding at end of year (Lines 1 + 2 - 3) (To balance sheet in Acct # 2230, column c)		-

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

