



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: BRISTOL

County: GRAFTON

PREPARER'S INFORMATION ?

First Name

Patrick

Last Name

Mohan

Preparer's Entity

Melanson Heath

Street No.

121

Street Name

Riverfront Drive

Phone Number

(603) 669-6130

Email (optional)

pmohan@melansonheath.com



EXPENDITURES

GENERAL GOVERNMENT ?

Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4130 - 4139	Executive ?	\$207,013		\$198,208
4140 - 4149	Election, Reg. & Vital Statistics ?	\$87,671		\$86,417
4150 - 4151	Financial Administration ?	\$176,147		\$172,168
4152	Property Assessment ?	\$115,225		\$102,128
4153	Legal Expense ?	\$116,000		\$77,626
4155 - 4159	Personnel Administration ?	\$80,232		\$79,122
4191 - 4193	Planning & Zoning ?	\$25,295		\$17,037
4194	General Government Buildings ?	\$82,784		\$76,768
4195	Cemeteries ?	\$7,000		\$5,940
4196	Insurance ?	\$37,500		\$35,537
4197	Advertising & Regional Association ?	\$2,715		\$2,635
4199	Other General Government Expense ?			
General Government Subtotal		\$937,582		\$853,586

PUBLIC SAFETY ?

Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4210 - 4214	Police ?	\$1,035,588		\$1,082,733
4215 - 4219	Ambulance ?			
4220 - 4229	Fire ?	\$901,516		\$882,980
4240 - 4249	Building Inspection ?			
4290 - 4298	Emergency Management ?	\$1,500		\$770
4299	Other (Including Communications) ?	\$10,000		\$7,711
Public Safety Subtotal		\$1,948,604		\$1,974,194



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 ?	\$518,605		\$508,439
4312	Highway & Streets ?	\$262,000		\$213,864
4313	Bridges ?			
4316	Street Lighting ?			
4319	Other ?	\$30,300		\$39,614
Highways and Streets Subtotal		\$810,905		\$761,917

SANITATION ?

Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4321	Administration ?			
4323	Solid Waste Collection ?			
4324	Solid Waste Disposal ?	\$247,200		\$241,311
4325	Solid Waste Facility Clean-up ?			
4326 - 4329	Sewage Collection, Disposal, and Other ?	\$358,534		\$443,934
Sanitation Subtotal		\$605,734		\$685,245

WATER DISTRIBUTION AND TREATMENT ?

Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4331	Administration ?	\$403,462		\$336,707
4332	Water Services ?			



4335	Water Treatment ?			
4338-4339	Water Conservation & Other ?			
Water Distribution and Treatment Subtotal		\$403,462		\$336,707

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 ?	\$18,752		\$18,371
4414	Pest Control ?	\$1,000		\$95
4415 - 4419	Health Agencies & Hospital & Other ?	\$33,400		\$33,400
Health Subtotal		\$53,152		\$51,866

WELFARE ?				
Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4441 - 4442	Administration & Direct Assistance ?	\$15,802		\$14,700
4444	Intergovernmental Welfare Payments ?			
4445 - 4449	Vendor Payments & Other ?	\$51,050		\$25,666
Welfare Subtotal		\$66,852		\$40,366



CULTURE AND RECREATION ?

Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4520 - 4529	Parks & Recreation ?	\$145,520		\$144,775
4550 - 4559	Library ?	\$146,789		\$143,889
4583	Patriotic Purposes ?	\$14,200		\$2,000
4589	Other Culture & Recreation ?			\$360
Culture and Recreation Subtotal		\$306,509		\$291,024

CONSERVATION AND DEVELOPMENT ?

Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4611 - 4612	Admin. & Purchase of Natural Resources ?	\$2,443		\$1,345
4619	Other Conservation ?			
4631 - 4632	Redevelopment and Housing ?			
4651 - 4659	Economic Development ?	\$14,000		\$14,000
Conservation & Development Subtotal		\$16,443		\$15,345

DEBT SERVICE ?

Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4711	Principal - Long Term Bonds & Notes ?	\$265,028		\$265,027
4721	Interest - Long Term Bonds & Notes ?	\$61,068		\$60,993
4723	Interest on Tax Anticipation Notes ?	\$1,000		
4790 - 4799	Other Debt Service ?			
Debt Service Subtotal		\$327,096		\$326,020

CAPITAL OUTLAY ?

Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4901	Land ?			
4902	Machinery, Vehicles, & Equipment ?	\$125,390		



4903	Buildings ?	\$9,000		
4909	Improvements Other Than Buildings ?	\$103,500		\$208,433
Capital Outlay Subtotal		\$237,890		\$208,433

OPERATING TRANSFERS OUT ?

Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4912	To Special Revenue Fund ?			\$40,000
4913	To Capital Projects Fund ?			
4914	To Enterprise Fund ?			
	Sewer			
	Water			
	Electric			
	Airport			
	Other			
4915	To Capital Reserve Fund ?	\$45,000		\$45,000
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		\$45,000		\$85,000

PAYMENTS TO OTHER GOVERNMENTS ?

Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4931	Taxes Assessed for County ?			\$741,347
4932	Taxes Assessed For Village District ?			
4933	Taxes Assessed for Local Education ?			\$3,907,703
4934	Taxes Assessed for State Education ?			\$1,149,036



New Hampshire
Department of
Revenue Administration

2015
MS-535

4939	Payments to Other Governments	<input type="text"/>	<input type="text"/>	<input type="text"/>
Payments to Other Governments Subtotal				\$5,798,086
	Less Proprietary Funds, Special Revenue Funds, or Capital Projects Funds	\$761,996		\$780,641
TOTAL GENERAL FUND EXPENDITURES		Voted Appropriations	Other Authorizations	Actual Expenditures
TOTAL GENERAL FUND EXPENDITURES		\$4,997,233		\$10,647,148



REVENUES

TAXES ?

Account #	Source of Revenues	Estimated Revenues to Set Tax Rate	Unanticipated Revenues	Actual Revenues
3110	Property Taxes ?			\$9,177,924
3120	Land Use Change Taxes - General Fund ?			
3121	Land Use Change Taxes - Conservation Fund ?			
3180	Resident Taxes ?			
3185	Yield Taxes ?	\$8,749		\$8,749
3186	Payment in Lieu of Taxes ?	\$15,094		\$15,434
3187	Excavation Tax (\$0.02 cents per cubic yard) ?			
3189	Other Taxes ?			
3190	Interest & Penalties on Delinquent Taxes ?	\$75,000		\$72,402
	Inventory Penalties			
Taxes Subtotal		\$98,843		\$9,274,509

LICENSES, PERMITS, AND FEES ?

Account #	Source of Revenues	Estimated Revenues to Set Tax Rate	Unanticipated Revenues	Actual Revenues
3210	Business Licenses & Permits ?	\$64,155		\$64,969
3220	Motor Vehicle Permit Fees ?	\$475,000		\$504,784
3230	Building Permits ?	\$5,200		\$5,817
3290	Other Licenses, Permits, & Fees ?	\$60,628		\$64,810
Licenses, Permits, and Fees Subtotal		\$604,983		\$640,380

FROM FEDERAL GOVERNMENT ?

Account #	Source of Revenues	Estimated Revenues to Set Tax Rate	Unanticipated Revenues	Actual Revenues
3311 - 3319	From Federal Government ?			\$11,817
From Federal Government Subtotal				\$11,817



FROM STATE ?

Account #	Source of Revenues	Estimated Revenues to Set Tax Rate	Unanticipated Revenues	Actual Revenues
3351	Shared Revenues ?			
3352	Meals & Rooms Tax Distribution ?	\$147,091		\$147,091
3353	Highway Block Grant ?	\$80,904		\$81,195
3354	Water Pollution Grant ?	\$3,384		
3355	Housing & Community Development ?			
3356	State & Federal Forest Land Reimbursement ?	\$19		\$19
3357	Flood Control Reimbursement ?	\$17,555		\$17,507
3359	Other (Including Railroad Tax) ?	\$500		\$8,854
3379	From Other Governments ?	\$6,779		
From State Subtotal		\$256,232		\$254,666

CHARGES FOR SERVICES ?

Account #	Source of Revenues	Estimated Revenues to Set Tax Rate	Unanticipated Revenues	Actual Revenues
3401 - 3406	Income from Departments ?	\$581,598		\$588,315
3409	Other Charges ?			
Charges for Services Subtotal		\$581,598		\$588,315

MISCELLANEOUS REVENUES ?

Account #	Source of Revenues	Estimated Revenues to Set Tax Rate	Unanticipated Revenues	Actual Revenues
3501	Sale of Municipal Property ?	\$3,500		
3502	Interest on Investments ?	\$90		\$84
3503 - 3509	Other ?	\$46,072		\$48,459
Miscellaneous Revenues Subtotal		\$49,662		\$48,543



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 ?	\$766,532		\$790,304
	Sewer - (Offset)	\$405,712		\$373,566
	Water - (Offset)	\$360,820		\$416,738
	Electric - (Offset)			
	Airport - (Offset)			
	Other - (Offset)			
3915	From Capital Reserve Funds ?	\$5,399		\$7,962
3916	From Trust & Fiduciary Funds ?	\$30,000		\$30,000
3917	Transfers from Conservation Fund ?			
Interfund Operating Transfers Subtotal		\$801,931		\$828,266

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	\$766,532		\$784,544
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	Estimated Revenues to Set Tax Rate	Unanticipated Revenues	Actual Revenues
TOTAL GENERAL FUND REVENUE	\$1,626,717		\$10,861,952



Taxes/Liens Receivable Worksheet

Line Item	Year of this Report	For Prior Levy	TOTAL
Uncollected at End of Year	\$505,410	\$274,653	\$780,063
"Overlay" carried forward as "Allowance for Abatements"	\$103,840		\$103,840
Receivable at End of year (to Balance Sheet accounts 1080, 1100)	\$401,570	\$274,653	\$676,223

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)	\$2,725,306
ADD: Regional School District Assessment for Current Year	\$5,056,739
Total Liability Within Current Year (Sum of Lines 1 and 2)	\$7,782,045
SUBTRACT: Payments made to Regional School District	\$5,299,306
Due to School District End of Year (To Balance Sheet Account 2075, End of Year)	\$2,482,739

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 ?	\$2,780,093	\$3,045,750
1030	Investments ?		
1080	Tax Receivable ?	\$425,379	\$401,570
1110	Tax Liens Receivable ?	\$220,746	\$274,653
1150	Accounts Receivable ?	\$91,197	\$82,384
1260	Due from Other Governments ?	\$1,984	\$1,984
1310	Due from Other Funds ?	\$642,551	\$527,563
1400	Other Current Assets ?		
1670	Tax Deeded Property (Subject to Resale) ?	\$27,611	\$22,378
TOTAL ASSETS		\$4,189,561	\$4,356,282

Account	Current Liabilities ?	Beginning of Year	End of Year
2020	Warrants and Accounts Payable ?	\$2,219	
2030	Compensated Absences Payable ?		
2050	Contracts Payable ?		
2070	Due to Other Governments ?	\$12	\$503
2075	Due to School Districts ?	\$2,725,306	\$2,482,739
2080	Due to Other Funds ?	\$111,914	\$269,679
2220	Deferred Revenue ?		
2230	Notes Payable - Current ?		
2270	Other Payable ?	\$422,032	\$460,479
TOTAL LIABILITIES		\$3,261,483	\$3,213,400



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 ?	\$126,629	\$136,045
2530	Unassigned Fund Balance ?	\$801,449	\$1,006,837
TOTAL FUND EQUITY		\$928,078	\$1,142,882

TOTAL LIABILITIES and FUND EQUITY	\$4,189,561	\$4,356,282
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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	\$10,861,952
Total Expenditures	\$10,647,148
Change (Increase or Decrease)	\$214,804
Ending Fund Equity from Balance Sheet	\$1,142,882
Less Beginning Fund Equity from Balance Sheet	\$928,078
Change (Increase or Decrease)	\$214,804



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
Central Street Bridge	\$450,000	Bridge	\$23,684	4.12	2017	\$189,475		\$47,368	\$142,107
Library Project	\$888,000	Library	\$88,800	2.12	2022	\$799,200		\$88,800	\$710,400
Central Square Park	\$407,500	Downtown	\$27,167	2.54	2027	\$380,333		\$27,167	\$353,166
SRF Drinking Water	\$595,500	Drinking Water		3.10	2031	\$572,007		\$24,201	\$547,806
Central Square Park	\$271,640	Downtown	\$18,109	2.54	2027	\$253,531		\$18,109	\$235,422
Sewer Treatment	\$158,000	Sewer		4.25	2033	\$152,000		\$5,000	\$147,000
USDA Loan (WW)	\$357,900	Sewer		4.50	2039	\$347,400		\$8,000	\$339,400
Central Square Park	\$135,860	Downtown	\$9,057	2.54	2027	\$126,803		\$9,057	\$117,746
Total	\$3,264,400					\$2,820,749		\$227,702	\$2,593,047
									Add Line



BRISTOL (59)

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

Patrick

Preparer's Last Name

Mohan

Patrick Mohan, Manager
Preparer's Signature and Title

6-9-15
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.

[Handwritten Signature]
Governing Body Member's Signature and Title

Governing Body Member's Signature and Title



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 informations 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 *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 Worksheet

<i>General Fund Section</i>	This section illustrates how revenues and expenditures flow through to Fund Balance
<i>School District Section</i>	Enter amounts to determine end of year school district liability, or call your SAU for year end amounts.
<i>Tax Anticipation Notes Section</i>	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).