



Financial Report of the Budget
Lower Bartlett Water

For the period ending December 31, 2022

PREPARER'S EFILE 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.

Tim Greene

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.

Name	Position	Signature
James Rockett	Chairman	
Bradley Thayer	Commissioner	
Robert Muzerall	Commissioner	
Marie Lee	Treasurer	

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:
<https://www.proptax.org/>

For assistance please contact:
NH DRA Municipal and Property Division
(603) 230-5090
<http://www.revenue.nh.gov/mun-prop/>



Financial Report of the Budget

Account	Purpose	Voted Appropriations	Actual Expenditures
General Government			
4130-4139	Executive	\$4,800	\$3,499
4140-4149	Election, Registration, and Vital Statistics	\$0	\$0
4150-4151	Financial Administration	\$147,125	\$129,285
4152	Revaluation of Property	\$0	\$0
4153	Legal Expense	\$54,500	\$100,802
4155-4159	Personnel Administration	\$10,486	\$10,356
4191-4193	Planning and Zoning	\$0	\$0
4194	General Government Buildings	\$2,000	\$590
4195	Cemeteries	\$0	\$0
4196	Insurance	\$11,962	\$11,453
4197	Advertising and Regional Association	\$0	\$0
4199	Other General Government	\$0	\$0
General Government Subtotal		\$230,873	\$255,985
Public Safety			
4210-4214	Police	\$0	\$0
4215-4219	Ambulance	\$0	\$0
4220-4229	Fire	\$0	\$0
4240-4249	Building Inspection	\$0	\$0
4290-4298	Emergency Management	\$0	\$0
4299	Other (Including Communications)	\$0	\$0
Public Safety Subtotal		\$0	\$0
Airport/Aviation Center			
4301-4309	Airport Operations	\$0	\$0
Airport/Aviation Center Subtotal		\$0	\$0
Highways and Streets			
4311	Administration	\$0	\$0
4312	Highways and Streets	\$0	\$0
4313	Bridges	\$0	\$0
4316	Street Lighting	\$0	\$0
4319	Other	\$0	\$0
Highways and Streets Subtotal		\$0	\$0
Sanitation			
4321	Administration	\$0	\$0
4323	Solid Waste Collection	\$0	\$0
4324	Solid Waste Disposal	\$0	\$0
4325	Solid Waste Cleanup	\$0	\$0
4326-4328	Sewage Collection and Disposal	\$0	\$0



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4329	Other Sanitation	\$0	\$0
Sanitation Subtotal		\$0	\$0
Water Distribution and Treatment			
4331	Administration	\$281,238	\$229,385
4332	Water Services	\$142,500	\$204,852
4335	Water Treatment	\$0	\$0
4338-4339	Water Conservation and Other	\$0	\$0
Water Distribution and Treatment Subtotal		\$423,738	\$434,237
Electric			
4351-4352	Administration and Generation	\$0	\$0
4353	Purchase Costs	\$0	\$0
4354	Electric Equipment Maintenance	\$0	\$0
4359	Other Electric Costs	\$0	\$0
Electric Subtotal		\$0	\$0
Health			
4411	Administration	\$0	\$0
4414	Pest Control	\$0	\$0
4415-4419	Health Agencies, Hospitals, and Other	\$0	\$0
Health Subtotal		\$0	\$0
Welfare			
4441-4442	Administration and Direct Assistance	\$0	\$0
4444	Intergovernmental Welfare Payments	\$0	\$0
4445-4449	Vendor Payments and Other	\$0	\$0
Welfare Subtotal		\$0	\$0
Culture and Recreation			
4520-4529	Parks and Recreation	\$0	\$0
4550-4559	Library	\$0	\$0
4583	Patriotic Purposes	\$0	\$0
4589	Other Culture and Recreation	\$0	\$0
Culture and Recreation Subtotal		\$0	\$0
Conservation and Development			
4611-4612	Administration and Purchasing of Natural Resources	\$0	\$0
4619	Other Conservation	\$0	\$0
4631-4632	Redevelopment and Housing	\$0	\$0
4651-4659	Economic Development	\$0	\$0
Conservation and Development Subtotal		\$0	\$0



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Debt Service

4711	Long Term Bonds and Notes - Principal	\$366,349	\$367,554
4721	Long Term Bonds and Notes - Interest	\$270,721	\$268,731
4723	Tax Anticipation Notes - Interest	\$500	\$0
4790-4799	Other Debt Service	\$0	\$0
Debt Service Subtotal		\$637,570	\$636,285

Capital Outlay

4901	Land	\$0	\$0
4902	Machinery, Vehicles, and Equipment	\$0	\$0
4903	Buildings	\$0	\$0
4909	Improvements Other than Buildings	\$41,969,000	\$21,105
Capital Outlay Subtotal		\$41,969,000	\$21,105

Operating Transfers Out

4912	To Special Revenue Fund	\$0	\$0
4913	To Capital Projects Fund	\$0	\$0
4914A	To Proprietary Fund - Airport	\$0	\$0
4914E	To Proprietary Fund - Electric	\$0	\$0
4914O	To Proprietary Fund - Other	\$0	\$0
4914S	To Proprietary Fund - Sewer	\$0	\$0
4914W	To Proprietary Fund - Water	\$0	\$0
4915	To Capital Reserve Fund	\$27,296	\$27,296
4916	To Expendable Trusts/Fiduciary Funds	\$82,500	\$82,500
4917	To Health Maintenance Trust Funds	\$0	\$0
4918	To Non-Expendable Trust Funds	\$0	\$0
4919	To Fiduciary Funds	\$0	\$0
Operating Transfers Out Subtotal		\$109,796	\$109,796

Total Before Payments to Other Governments	\$43,370,977	\$1,457,408
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Plus Payments to Other Governments

Plus Commitments to Other Governments from Tax Rate	\$0	
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Less Proprietary/Special Funds	\$0	\$0
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Total General Fund Expenditures	\$43,370,977	\$1,457,408
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Financial Report of the Budget

Account	Source of Revenues	Estimated Revenues	Actual Revenues
Taxes			
3110	Property Taxes	\$0	\$240,688
3120	Land Use Change Tax - General Fund	\$0	\$0
3121	Land Use Change Taxes (Conservation)	\$0	\$0
3180	Resident Tax	\$0	\$0
3185	Yield Tax	\$0	\$0
3186	Payment in Lieu of Taxes	\$0	\$0
3187	Excavation Tax	\$0	\$0
3189	Other Taxes	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	\$0	\$0
9991	Inventory Penalties	\$0	\$0
Taxes Subtotal		\$0	\$240,688
Licenses, Permits, and Fees			
3210	Business Licenses and Permits	\$0	\$0
3220	Motor Vehicle Permit Fees	\$0	\$0
3230	Building Permits	\$0	\$0
3290	Other Licenses, Permits, and Fees	\$0	\$0
3311-3319	From Federal Government	\$0	\$0
Licenses, Permits, and Fees Subtotal		\$0	\$0
State Sources			
3351	Municipal Aid/Shared Revenues	\$0	\$0
3352	Meals and Rooms Tax Distribution	\$0	\$0
3353	Highway Block Grant	\$0	\$0
3354	Water Pollution Grant	\$0	\$0
3355	Housing and Community Development	\$0	\$0
3356	State and Federal Forest Land Reimbursement	\$0	\$0
3357	Flood Control Reimbursement	\$0	\$0
3359	Other (Including Railroad Tax)	\$84,023	\$84,023
3379	From Other Governments	\$0	\$0
State Sources Subtotal		\$84,023	\$84,023
Charges for Services			
3401-3406	Income from Departments	\$872,300	\$896,308
3409	Other Charges	\$106,742	\$72,271
Charges for Services Subtotal		\$979,042	\$968,579
Miscellaneous Revenues			
3501	Sale of Municipal Property	\$0	\$0
3502	Interest on Investments	\$0	\$0
3503-3509	Other	\$90,627	\$92,970



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Miscellaneous Revenues Subtotal		\$90,627	\$92,970
Interfund Operating Transfers In			
3912	From Special Revenue Funds	\$0	\$0
3913	From Capital Projects Funds	\$0	\$0
3914A	From Enterprise Funds: Airport (Offset)	\$0	\$0
3914E	From Enterprise Funds: Electric (Offset)	\$0	\$0
3914O	From Enterprise Funds: Other (Offset)	\$0	\$0
3914S	From Enterprise Funds: Sewer (Offset)	\$0	\$0
3914W	From Enterprise Funds: Water (Offset)	\$0	\$0
3915	From Capital Reserve Funds	\$19,000	\$19,000
3916	From Trust and Fiduciary Funds	\$0	\$0
3917	From Conservation Funds	\$0	\$0
Interfund Operating Transfers In Subtotal		\$19,000	\$19,000
Other Financing Sources			
3934	Proceeds from Long Term Bonds and Notes	\$41,950,000	\$0
Other Financing Sources Subtotal		\$41,950,000	\$0
Less Proprietary/Special Funds		\$0	\$0
Plus Property Tax Commitment from Tax Rate		\$0	
Total General Fund Revenues		\$43,122,692	\$1,405,260



Financial Report of the Budget

Account	Description	Starting Balance	Ending Balance
Current Assets			
1010	Cash and Equivalents	\$345,344	\$313,184
1030	Investments	\$0	\$0
1080	Tax Receivable	\$0	\$0
1081	Municipal Assessments Receivable	\$62,422	\$58,972
1110	Tax Liens Receivable	\$0	\$0
1150	Accounts Receivable	\$365,267	\$344,927
1260	Due from Other Governments	\$0	\$0
1310	Due from Other Funds	\$0	\$0
1410	Other Current Assets	\$124,904	\$121,152
1430	Prepaid Items	\$5,689	\$8,765
1999	Restricted Assets	\$0	\$0
Current Assets Subtotal		\$903,626	\$847,000
Current Liabilities			
2020	Warrants and Accounts Payable	\$22,530	\$25,982
2030	Compensated Absences Payable	\$0	\$0
2050	Contracts Payable	\$0	\$0
2070	Due to Other Governments	\$0	\$0
2080	Due to Other Funds	\$10,000	\$10,000
2230	Notes Payable - Current	\$0	\$0
2270	Other Payable	\$81,410	\$73,480
Current Liabilities Subtotal		\$113,940	\$109,462
Fund Equity			
2440	Non-spendable Fund Balance	\$130,593	\$129,917
2450	Restricted Fund Balance	\$0	\$0
2460	Committed Fund Balance	\$52,000	\$52,000
2490	Assigned Fund Balance	\$0	\$0
2530	Unassigned Fund Balance	\$607,093	\$555,621
Fund Equity Subtotal		\$789,686	\$737,538



Financial Report of the Budget

Source	County	Village	Local Education	State Education	Other	Property Tax
MS-535	\$0	\$0	\$0	\$0	\$0	\$240,688
Commitment	\$0	\$0	\$0	\$0		
Difference	\$0	\$0	\$0	\$0		\$240,688

General Fund Balance Sheet Reconciliation

Total Revenues	\$1,405,260
Total Expenditures	\$1,457,408
Change	(\$52,148)
Ending Fund Equity	\$737,538
Beginning Fund Equity	\$789,686
Change	(\$52,148)



Financial Report of the Budget

Description (Purpose)	Original Obligation	Annual Installment	Rate	Final Payment	Start of Year	Issued	Retired	End of Year
NH SRLF Cow Hill (Water)	\$598,768	\$28,534	2.72%	2032	\$377,666	\$0	\$29,509	\$348,157
NHMBB (Water)	\$4,819,455	\$159,400	2.0-5.0	2038	\$3,534,700	\$0	\$161,500	\$3,373,200
NW-2019 904095649 (Vehicles)	\$48,000	\$9,325	3.00	2024	\$29,688	\$0	\$9,605	\$20,083
NW-8 90408073 (Water)	\$625,000	\$36,604	3.90	2025	\$202,147	\$0	\$37,495	\$164,652
NW-Facility 904095657 (New Facility Building)	\$131,175	\$29,331	3.50	2039	\$733,398	\$0	\$29,935	\$703,463
NW-Land 904095266 (Land)	\$275,000	\$27,500	3.25	2029	\$220,000	\$0	\$27,500	\$192,500
RD-2016 (91-20) 904094812 (Water)	\$2,120,000	\$59,354	1.59	2044	\$1,810,850	\$0	\$60,848	\$1,750,002
RD-7 (91-11) (Water)	\$500,000	\$19,528	3.25%	2030	\$206,853	\$0	\$20,162	\$186,691
	\$9,117,398				\$7,115,302	\$0	\$376,554	\$6,738,748