

PDF 9/20/12

FINANCIAL REPORT OF THE TOWN OR CITY BUDGET

Enter TOWN/CITY Name Here >

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

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

DOES THE TOWN/CITY ACCOUNT FOR SOME EXPENDITURES AS PROPRIETARY FUNDS OR CAPITAL PROJECT FUNDS?

Enter Yes or No in box above & see instructions.

Enter town or city name in cell C5 and calendar reporting year for this report in C7 (optional reporting year in cell C9).
In cell C12 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 Form By April 1 For Calendar Fiscal Year and By September 1 for Optional Fiscal Year

GOVERNING BODY (SELECTMEN)

Date Signed:

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: Harold Willey]

[Handwritten signature]

PREPARER

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. (If prepared by a person other than the city/town officials, this declaration is based on all information of which the preparer has knowledge.)

Preparer (Please print or type)
Michael J. Campo

Signature: *[Handwritten signature]*

Regular Office Hours
8:00 AM to 4:00 PM

Email address
mcampo@plodtzk.com

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RECEIVED

AUG 24 2012

NH DEPT OF REV ADMIN
MUNICIPAL SERVICES

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-2	Other Authorizations* Explain Below	Actual Expenditures
4130-4139	Executive	178,090	-	175,538
4140-4149	Election, Reg. & Vital Statistics	72,832	-	62,562
4150-4151	Financial Administration	45,224	-	37,265
4152	Property Assessment	7,500	-	4,955
4153	Legal Expense	35,000	-	23,890
4155-4159	Personnel Administration	-	-	-
4191-4193	Planning & Zoning	3,383	-	1,607
4194	General Government Buildings	35,760	-	50,429
4195	Cemeteries	26,948	-	30,598
4196	Insurance	196,642	-	147,981
4197	Advertising & Regional Assoc.	2,650	-	2,591
4199	Other General Government	-	-	-
4210-4214	Police	650,598	-	636,508
4215-4219	Ambulance	7,500	-	1,425
4220-4229	Fire	99,050	-	90,432
4240-4249	Building Inspection	68,560	-	61,002
4290-4298	Emergency Management	8,000	-	3,912
4299	Other (Incl. Communications)	-	-	-
4301-4309	Airport Operations	-	-	-
4311	Administration	-	-	-
4312	Highways & Streets	589,643	10,928	621,740
4313	Bridges	-	-	-
4316	Street Lighting	8,000	-	5,448
4319	Other	-	-	-
4321	Administration	-	-	-
4323	Solid Waste Collection	15,000	-	9,480
4324	Solid Waste Disposal	291,174	1,233	293,186
4325	Solid Waste Facility Clean-up	-	-	-
4326-4329	Sewage Coll. & Disposal & Other	-	-	-
	Sub Totals	2,263,524	12,189	2,280,541

Acct. #	Explanation for "Other Authorizations" (Column 4) (Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust; transfers)
4312	To adjust the appropriation for receipt of CRF transfers authorized by the Board of Selectmen, who are agents to expend.
4324	To adjust the appropriation for receipt of CRF transfers authorized by the Board of Selectmen, who are agents to expend.

1	2	3	4	5
Acct. #	EXPENDITURE	Voted Appropriations Final MS-2	Other Authorizations* Explain Below	Actual Expenditures
4331	Administration	-	-	-
4332	Water Services	-	-	-
4335-4339	Water Treatment, Conserv.& Other	-	-	-
4351-4352	Admin. and Generation	-	-	-
4353	Purchase Costs	-	-	-
4354	Electric Equipment Maintenance	-	-	-
4359	Other Electric Costs	-	-	-
4411	Administration	-	-	825
4414	Pest Control	8,546	-	8,822
4415-4419	Health Agencies & Hosp. & Other	20,576	-	20,576
4441-4442	Administration & Direct Assist.	63,630	-	48,519
4444	Intergovernmental Welfare Pymts	-	-	-
4445-4449	Vendor Payments & Other	-	-	-
4520-4529	Parks & Recreation	6,050	2,143	6,151
4550-4559	Library	125,955	-	125,955
4583	Patriotic Purposes	-	-	-
4589	Other Culture & Recreation	7,451	-	2,257
4611-4612	Admin.& Purch. of Nat. Resources	-	-	-
4619	Other Conservation	2,682	-	1,284
4631-4632	Redevelopment and Housing	-	-	-
4651-4659	Economic Development	-	-	-
4711	Princ.- Long Term Bonds & Notes	150,000	-	150,000
4721	Interest-Long Term Bonds & Notes	46,875	-	46,875
4723	Int. on Tax Anticipation Notes	-	-	-
4790-4799	Other Debt Service	-	-	-

Acct. #	Explanation for "Other Authorizations" (Column 4) (Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust, transfers)
4520-4529	To adjust the appropriation for receipt of CRF transfers authorized by the Board of Selectmen, who are agents to expend.

1	2	3	4	5
Acct. #	EXPENDITURE	Voted Appropriations Final MS-2	Other Authorizations* Explain Below	Actual Expenditures
4901	Land			
4902	Machinery, Vehicles & Equipment		145,558	145,555
4903	Buildings			
4909	Improvements Other Than Bids.			
4912	To Special Revenue Fund			
4913	To Capital Projects Fund			
4914	To Enterprise Fund			
	- Sewer			
	- Water			
	- Electric			
	- Airport			
4915	To Capital Reserve Fund	70,000		70,000
4916	To Expend.Trust Fund - not #4917	11,000		11,000
4917	To Health Maint. Trust Funds			
4918	To Nonexpendable Trust Funds			
4919	To Fiduciary Funds			
4931	Taxes Assessed for County		379,182	379,182
4932	Taxes Assessed for Village Dist.			
4933	Taxes Assessed for Local Educ.		4,571,325	4,571,325
4934	Taxes Assessed for State Educ.		997,424	997,424
4939	Payments to Other Governments			
Less Proprietary Funds or Capital Project Funds				
		2,854,119	6,107,791	8,844,198

Acct. #	Explanation for "Other Authorizations" (Column 4) (Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust, transfers)
4902	Increase of \$103,154 is to account for Homeland Security Grant.
4902	Increase of \$42,402 to adjust the appropriation for receipt of CRF transfers authorized by the Board of Selectmen, who are agents to expend.

Town/City Name	
2011	Reporting Year
n/a	Op FY Reporting Year

1	2	3	4
Acct. #	SOURCE OF REVENUE	Estimated Revenues Used to Set Tax Rate	Actual Revenues
3110	Property Taxes (commitment less overlay)	7,678,765	7,716,234
3120	Land Use Change Taxes - General Fund	16,500	-
3121	Land Use Change Taxes - Conservation Fund	0	19,098
3180	Resident Taxes	0	-
3185	Timber Taxes	10,000	11,344
3186	Payment in Lieu of Taxes	0	-
3187	Excavation Tax (\$.02 cents per cu yd)	112	112
3189	Other Taxes	0	-
3190	Interest & Penalties on Delinquent Taxes	30,000	37,670
	Inventory Penalties	0	-
3210	Business Licenses & Permits	-	-
3220	Motor Vehicle Permit Fees	695,000	717,566
3230	Building Permits	10,000	13,977
3290	Other Licenses, Permits & Fees	38,000	7,340
3311-3318	From Federal Government	-	-
3351	Shared Revenues	-	-
3352	Meals & Rooms Tax Distribution	174,602	174,802
3353	Highway Block Grant	114,987	116,790
3354	Water Pollution Grant		
3355	Housing & Community Development		
3356	State & Federal Forest Land Reimbursement	324	325
3357	Flood Control Reimbursement		
3359	Other (Including Railroad Tax)		
3379	From Other Governments	103,154	103,427
3401-3408	Income from Departments	68,000	116,881
3409	Other Charges		
3501	Sale of Municipal Property	1,300	1,285
3502	Interest on Investments	4,300	4,984
3503-3509	Other	35,000	62,402
3912	From Special Revenue Funds		
3913	From Capital Projects Funds		
3914	From Enterprise Funds		
	Sewer - (Offset)		
	Water - (Offset)		
	Electric - (Offset)		
	Airport - (Offset)		
3915	From Capital Reserve Funds	56,706	56,706
3916	From Trust & Fiduciary Funds		
3917	Transfers from Conservation Fund		31,189
3934	Proceeds from Long Term Bonds & Notes		
Less Proprietary Funds or Capital Project Funds			
		9,036,760	9,191,932

General Fund Balance Sheet for Town/City of		TOWN OF CANDIA		2011
		or Optional Reporting Year = n/a		
	FUND	2010	2011	
a. Cash and equivalents	1010	3,429,268	3,502,572	
b. Investments	1030	-	-	
c. Restricted Assets		-	-	
d. Taxes receivable (See Section D, page 7)	1080	520,974	442,553	
e. Tax liens receivable (See Section D, page 7)	1110	215,750	262,860	
f. Accounts receivable	1150	687	1,061	
g. Due from other governments	1260	966	34,683	
h. Due from other funds	1310	14,915	575	
i. Other current assets	1400	18,615	22,389	
j. Tax deeded property (subject to resale)	1670	-	-	
		4,201,175	4,266,693	
a. Warrants and accounts payable	2020	89,709	119,278	
b. Compensated absences payable	2030	-	-	
c. Contracts payable	2050	-	-	
d. Due to other governments	2070	2,799	20,157	
e. Due to school districts	2075	2,894,415	2,593,749	
f. Due to other funds	2080	32,633	2,275	
g. Deferred revenue	2220	4,283	9,576	
h. Notes payable - Current	2230	-	-	
i. Bonds payable - Current	2250	-	-	
j. Other payables	2270	6,412	3,000	
		3,030,251	2,748,035	
a. Nonspendable Fund Balance	2440	-	22,389	
b. Restricted Fund Balance	2450	-	-	
c. Committed Fund Balance	2460	-	-	
d. Assigned Fund Balance	2490	94,100	64,500	
e. Unassigned Fund Balance	2530	1,076,824	1,431,769	
		1,170,924	1,518,658	
		4,201,175	4,266,693	



MS-5	RECONCILIATION (to assist in balance sheet preparation)				
A. GENERAL FUND BALANCE SHEET RECONCILIATION					
	Total Revenues From Page 5		9,191,932		
	Less Expenditures From Page 4		8,844,198		
	Increase (decrease)		347,734		
	Ending Fund Equity From Balance Sheet		1,518,658		
	Less Beginning Fund Equity From Balance Sheet		1,170,924		
	Increase (decrease)		347,734		
B. RECONCILIATION OF SCHOOL DISTRICT LIABILITY ACCT # 2075					
				Amount	
	1. School district liability at beg. of year (From balance sheet Acct # 2075, column b)			2,894,415	
	2. ADD: School district assessment for current year			5,568,749	
	3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)			8,463,164	
	4. SUBTRACT: Payments made to school district		<	5,869,415	>
	(To balance sheet Acct # 2075, column c)			2,593,749	
C. RECONCILIATION OF SCHOOL DISTRICT TANS					
				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)			-	

MS-5 OPTIONAL RECONCILIATION (to assist in balance sheet preparation)			
1. (SE-1) OVERLAY: Allowance for Uncollectibles/Abatements	2010	2009	2008
	(a)	(b)	(c)
1. Overlay/Allowance for Uncollectibles/Abatements (Beginning of year) *	154,013	-	154,013
2. SUBTRACT: Abatements made (From pgs. 2-3 of tax collector's report)	4,403	-	(4,403)
3. SUBTRACT: Discounts (From pg. 2 of tax collector's report)	-	-	-
4. SUBTRACT: Refunds (Cash abatements - from treasurer or bookkeeper)	-	-	-
5. ESTIMATED ALLOWANCE FOR ABATEMENTS AT END OF YEAR ** (These amounts should be carried down to Section B, line2)	30,000		30,000
6. Excess of estimate (Add to revenue on page 5)	119,610	-	119,610
<p>*Use overlay amount from tax rate for column (a) and use last year's balance of line 5, Allowance for abatements for column b (see your form from last year).</p> <p>**The amount in column c will go into line 1(b) for next year's worksheet.</p>			
1. Uncollected, end of year	2010	2009	2008
	(a)	(b)	(c)
1. Uncollected, end of year	472,553	262,860	735,413
2. SUBTRACT: "Overlay" carried forward as Allowance for Abatements (from Section A above, line 5)	30,000	-	30,000
3. Receivable, end of year (To Balance Sheet Acct.#1080 and 1110, column c)	442,553	262,860	705,413

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

MS-5 Financial Report of the Budget

Reporting Year = 2011 Op FY Reporting Year = n/a

Description	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
Original obligation	Purpose	Annual installment	Interest rate	Date of final payment	Bonds o/s at beginning of year	Bonds issued this year	Bonds retired this year	Bonds o/s at end of year		
Transfer Station	General	\$ 150,000	4.0-5.0%	2017	\$ 1,035,000	\$ -	\$ 150,000	\$ 885,000		
TOTAL		\$ 1,481,500			\$ 1,035,000	\$ -	\$ 150,000	\$ 885,000		

Remarks

