

No CPA

W/B \$140,145

PDF 9/19/12

MS-5

FINANCIAL REPORT OF THE TOWN OR CITY BUDGET

Enter TOWN/CITY Name Here >

Town/City Name

Chatham

Enter Calendar Reporting Year Here >

2011

(January 1 to December 31)

Enter Optional Reporting Year Here >

n/a

(July 1 to June 30)

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

NO

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: 8/3/2012

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.

Wayne McAllister
Patricia Pitman
Wg S Jg

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)
Patricia Pitman

Signature
Patricia Pitman

Regular Office Hours
Tues 5-7 pm

Email address
mpitman@fairpoint.net

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SEP 04 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
GENERAL GOVERNMENT TOTAL = show detail below				
4130-4139	Executive	17,000		13,181
4140-4149	Election, Reg. & Vital Statistics	1,000		1,282
4150-4151	Financial Administration			
4152	Property Assessment	6,000		6,000
4153	Legal Expense	10,000		0
4155-4159	Personnel Administration			
4191-4193	Planning & Zoning	2,700		1,369
4194	General Government Buildings	4,000		4,630
4195	Cemeteries	11,500		8,104
4196	Insurance	6,000		4,566
4197	Advertising & Regional Assoc.	3,650		3,646
4199	Other General Government	200		20
PUBLIC SAFETY TOTAL = show detail below				
4210-4214	Police	300		0
4215-4219	Ambulance	4,023		4,023
4220-4229	Fire	7,740		7,740
4240-4249	Building Inspection			
4290-4298	Emergency Management	500		0
4299	Other (Incl. Communications)			
AIRPORT/AVIATION CENTER TOTAL = show detail below				
4301-4309	Airport Operations			
HIGHWAYS & STREETS TOTAL = show detail below				
4311	Administration			
4312	Highways & Streets	60,000	9,652	54,342
4313	Bridges			
4316	Street Lighting			
4319	Other			
SANITATION TOTAL = show detail below				
4321	Administration			
4323	Solid Waste Collection	32,000		28,946
4324	Solid Waste Disposal	2,500		2,500
4325	Solid Waste Facility Clean-up			
4326-4329	Sewage Coll. & Disposal & Other			

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-2	Other Authorizations* Explain Below	Actual Expenditures
WATER DISTRIBUTION & TREATMENT = show detail below				
4331	Administration			
4332	Water Services			
4335-4339	Water Treatment, Conserv. & Other			
ELECTRIC = show detail below				
4351-4352	Admin. and Generation			
4353	Purchase Costs			
4354	Electric Equipment Maintenance			
4359	Other Electric Costs			
HEALTH = show detail below				
4411	Administration			
4414	Pest Control			
4415-4419	Health Agencies & Hosp. & Other	4,539		4,539
WELFARE = show detail below				
4441-4442	Administration & Direct Assist.	4,000		0
4444	Intergovernmental Welfare Pymts			
4445-4449	Vendor Payments & Other			
CULTURE & RECREATION = show detail below				
4520-4529	Parks & Recreation	1,000		1,000
4550-4559	Library	500		500
4583	Patriotic Purposes	150		176
4589	Other Culture & Recreation			
CONSERVATION = show detail below				
4611-4612	Admin. & Purch. of Nat. Resources			
4619	Other Conservation			
4631-4632	Redevelopment and Housing			
4651-4659	Economic Development			
DEBT SERVICE = show detail below				
4711	Princ.- Long Term Bonds & Notes			
4721	Interest-Long Term Bonds & Notes			
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)

1	2	3	4	5
Acct. #	EXPENDITURE	Voted Appropriations Final MS-2	Other Authorizations* Explain Below	Actual Expenditures
CAPITAL OUTLAY show detail below				
4901	Land			
4902	Machinery, Vehicles & Equipment			
4903	Buildings	5,000		5,000
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			
	- Sewer			
	- Water			
	- Electric			
	- Airport	300		300
4915	To Capital Reserve Fund			
4916	To Expend. Trust Fund - not #4917			
4917	To Health Maint. Trust Funds			
4918	To Nonexpendable Trust Funds			
4919	To Fiduciary Funds			
Total Local Government Exp. Trans.		5,300	0.00	101,000
PAYMENTS TO OTHER GOVERNMENTS				
4931	Taxes Assessed for County			55,130
4932	Taxes Assessed for Village Dist.			
4933	Taxes Assessed for Local Educ.			510,402
4934	Taxes Assessed for State Educ.			130,213
4939	Payments to Other Governments			
Less Proprietary Funds or Capital Project Funds				
		184,602	9,652	847,609

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 municipality's audited financials for more information on proprietary funds or capital project funds.

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
	TAXES		
3110	Property Taxes (commitment less overlay)	654,271	664,223
3120	Land Use Change Taxes - General Fund		
3121	Land Use Change Taxes - Conservation Fund		
3180	Resident Taxes		
3185	Timber Taxes	1,000	1,597
3186	Payment in Lieu of Taxes	42,331	42,331
3187	Excavation Tax (\$.02 cents per cu yd)		
3189	Other Taxes		
3190	Interest & Penalties on Delinquent Taxes	6,000	5,945
	Inventory Penalties		127
	LICENSES, PERMITS & FEES		
3210	Business Licenses & Permits		
3220	Motor Vehicle Permit Fees	45,000	45,046
3230	Building Permits	100	120
3290	Other Licenses, Permits & Fees	300	562
3311-3319	From Federal Government		
	FROM STATE		
3351	Shared Revenues		
3352	Meals & Rooms Tax Distribution	15,045	15,045
3353	Highway Block Grant	17,277	17,277
3354	Water Pollution Grant		
3355	Housing & Community Development		
3356	State & Federal Forest Land Reimbursement		
3357	Flood Control Reimbursement		
3359	Other (Including Railroad Tax)		
3379	From Other Governments		
	CHARGES FOR SERVICES		
3401-3408	Income from Departments		
3409	Other Charges		
	MISCELLANEOUS REVENUES		
3501	Sale of Municipal Property		
3502	Interest on Investments	100	95
3503-3509	Other/FEMA/Town Timber Harvest	30,000	40,365
	INTERFUND OPERATING TRANSFERS IN		
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		
3916	From Trust & Fiduciary Funds	300	300
3917	Transfers from Conservation Fund		
	OTHER FINANCING SOURCES		
3934	Proceeds from Long Term Bonds & Notes		
Less Proprietary Funds or Capital Project Funds			
		811,724	833,034

General Fund Balance Sheet for Town/City of		Town/City Name	2011
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	499,717	396,333
b. Investments	1030		
c. Restricted Assets			
d. Taxes receivable	1080	143,219	172,271
e. Tax liens receivable	1110	6,884	10,205
f. Accounts receivable	1150		
g. Due from other governments	1260		
h. Due from other funds	1310		
i. Other current assets	1400		
j. Tax deeded property (subject to resale)	1670		
		649,820	578,809
LIABILITIES			
a. Warrants and accounts payable	2020		
b. Compensated absences payable	2030		
c. Contracts payable	2050		
d. Due to other governments	2070		
e. Due to school districts	2075	493,888	440,615
f. Due to other funds	2080		
g. Deferred revenue	2220		
h. Notes payable - Current	2230		
i. Bonds payable - Current	2250		
j. Other payables	2270		
		493,888	440,615
FUND BALANCES			
a. Nonspendable Fund Balance	2440		
b. Restricted Fund Balance	2450		
c. Committed Fund Balance	2460		
d. Assigned Fund Balance	2490		
e. Unassigned Fund Balance	2530	155,932	140,195
		155,932	140,195
		649,820	580,810

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174,371
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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 or capital project funds.

MS-5	RECONCILIATION (to assist in balance sheet preparation)						
A. GENERAL FUND BALANCE SHEET RECONCILIATION							
	Total Revenues From Page 5		833,034				
	Less Expenditures From Page 4		847,609				
	Increase (decrease)		(14575)				
	Ending Fund Equity From Balance Sheet		140,195				These cells should be equal
	Less Beginning Fund Equity From Balance Sheet		155,932				
	Increase (decrease)		(15737)				
B. RECONCILIATION OF SCHOOL DISTRICT LIABILITY ACCT. #2075							
							Amount
	1. School district liability at beg. of year (From balance sheet Acct # 2075, column b)		493,888				✓
	2. ADD: School district assessment for current year		640,615				
	3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)		1,134,503				
	4. SUBTRACT: Payments made to school district		< 693,888 >				
		(To balance sheet Acct # 2075, column c)	440,615				ADBS
C. RECONCILIATION OF TAX ANTICIPATION NOTES							
							Amount
	1. Short-term (TANS) debt at beginning of year	\$	10,000				
	2. ADD: New issues during current year		50,000				
	3. SUBTRACT: Issues retired during current year	<	20,000	>			
	4. Short-term (TANS) debt outstanding at end of year (Lines 1 + 2 - 3) (To balance sheet in Acct # 2230, column c)		40,000				
SAMPLE FIGURES USED FOR ILLUSTRATION. USE THE MUNICIPALITY'S ACTUAL FIGURES							

MS-6 OPTIONAL RECONCILIATION (to assist in balance sheet preparation)

A. USE OF OVERLAY & ALLOWANCE FOR UNCOLLECTIBLES/ABATEMENTS	Year of this report	For Prior Levy	TOTAL
	(a)	(b)	(c)
1. Overlay/Allowance for Uncollectibles/Abatements (Beginning of year) *	9,952	2,000	11,952
2. SUBTRACT: Abatements made (From pgs. 2-3 of tax collector's report)	45	-	(45)
3. SUBTRACT: Discounts (From pg. 2 of tax collector's report)			-
4. SUBTRACT: Refunds (Cash abatements - from treasurer or bookkeeper)	659	-	(659)
5. ESTIMATED ALLOWANCE FOR ABATEMENTS AT END OF YEAR ** (These amounts should be carried down to Section B, line 2)	2,000	-	2,000
6. Excess of estimate (Add to revenue on page 5)	7,248	2,000	9,248
<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>			
B. TAXES/LIENS RECEIVABLE WORKSHEET	Acct. #1080	Acct. #1110	TOTALS
	Taxes	Liens	
(From pgs 2-3 of tax collector's report) >	(a)	(b)	(c)
1. Uncollected, end of year	174,271	10,205	184,476
2. SUBTRACT: "Overlay" carried forward as Allowance for Abatements (from Section A above, line 5)	↓ 2,000	↓ -	↓ 2,000
3. Receivable, end of year (To Balance Sheet Acct.#1080 and 1110, column c)	172,271	10,205	182,476

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