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MS-5

FINANCIAL REPORT OF THE TOWN OR CITY BUDGET

Enter TOWN/CITY Name Here > **DORCHESTER**

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:

[Handwritten signatures]

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.

ARTHUR BURDETTE
SHERMAN L. HALLOCK, JR.
MICHAEL J. MOCK

AS AMENDED 9/25/2012, PER DRA RECOMMENDATION REGARDING SAU EXPENDITURE REPORTING.

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) BRIAN A. HOWE, TREASURER	Signature <i>[Signature of Brian A. Howe]</i>
Regular Office Hours NONE - CALL (603) 786-9076 08:00 - 17:00	Email address bahowe@wildblue.net

FOR DRA USE ONLY

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OCT 17 2012
NH DEPT. 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 <i>show total below</i>				
4130-4139	Executive	49,600	3,509	51,818
4140-4149	Election, Reg. & Vital Statistics	2,500		1,277
4150-4151	Financial Administration	29,300		33,119
4152	Property Assessment	5,000		5,748
4153	Legal Expense	6,000		2,204
4155-4159	Personnel Administration			
4191-4193	Planning & Zoning	5,000		3,777
4194	General Government Buildings	32,000	2,035	38,121
4195	Cemeteries	2,700	200	1,949
4196	Insurance	18,000		21,356
4197	Advertising & Regional Assoc.			
4199	Other General Government	1,500		1,000
PUBLIC SAFETY TOTAL <i>show total below</i>				
4210-4214	Police	100		
4215-4219	Ambulance	5,500		5,500
4220-4229	Fire	16,000		15,345
4240-4249	Building Inspection			
4290-4298	Emergency Management	1,400	3,144	5,462
4299	Other (Incl. Communications)	5,000		4,917
AIRPORT / AVIATION GENERAL TOTAL <i>show total below</i>				
4301-4309	Airport Operations			
HIGHWAYS & STREETS TOTAL <i>show total below</i>				
4311	Administration			
4312	Highways & Streets	200,500	187,133	387,112
4313	Bridges			
4316	Street Lighting			
4319	Other			
SANITATION TOTAL <i>show total below</i>				
4321	Administration			
4323	Solid Waste Collection	22,975		24,026
4324	Solid Waste Disposal			
4325	Solid Waste Facility Clean-up			
4326-4329	Sewage Coll. & Disposal & Other	100		100
<i>Page Sub-Totals</i>				3,027,531

9/22/2012 - omitted on filed

Acct. #	Explanation for "Other Authorizations" (Column 4) (Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust, transfers)
4130	RSA 31:95-b INSURANCE CLAIM SETTLEMENT
4194	RSA 31:95-b REFUND OVER PAYMENT AND INSURANCE CLAIM SETTLEMENT
4195	RSA 31:95-b CASH DONATION FOR BURIAL COSTS
4312	RSA 31:95-b FEMA HAZARD MITIGATION GRANT

1	2	3	4	5
Acct. #	EXPENDITURE	Voted Appropriations Final MS-2	Other Authorizations* Explain Below	Actual Expenditures
WATER DISTRIBUTION & TREATMENT				
4331	Administration			
4332	Water Services			
4335-4339	Water Treatment, Conserv. & Other			
ELECTRICITY				
4351-4352	Admin. and Generation			
4353	Purchase Costs			
4354	Electric Equipment Maintenance			
4359	Other Electric Costs			
HEALTH				
4411	Administration	100		25
4414	Pest Control			
4415-4419	Health Agencies & Hosp. & Other	2,800		2,581
WELFARE				
4441-4442	Administration & Direct Assist.	10,000		7,614
4444	Intergovernmental Welfare Pymts			
4445-4449	Vendor Payments & Other	1,550		1,800
PARKS & RECREATION				
4520-4529	Parks & Recreation			
4550-4559	Library			
4583	Patriotic Purposes			
4589	Other Culture & Recreation			
CONSERVATION				
4611-4612	Admin. & Purch. of Nat. Resources			
4619	Other Conservation			
4631-4632	Redevelopment and Housing			
4651-4659	Economic Development			
DEBT SERVICE				
4711	Princ.- Long Term Bonds & Notes			
4721	Interest-Long Term Bonds & Notes			
4723	Int. on Tax Anticipation Notes	300		0
4790-4799	Other Debt Service			
Page Sub-Totals				

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

MS-5

Financial Report of the Budget - Town/City of

Town/City Name

Reporting Year =

2011

OP FY Reporting Year = n/a

1	2	3	4	5
Acct. #	EXPENDITURE	Voted Appropriations Final MS-2	Other Authorizations* Explain Below	Actual Expenditures
4901	Land			
4902	Machinery, Vehicles & Equipment			
4903	Buildings	12,104		
4909	Improvements Other Than Bldgs.			
4912	To Special Revenue Fund			
4913	To Capital Projects Fund			
4914	To Enterprise Fund			
	- Sewer			
	- Water			
	- Electric			
	- Airport			
4915	To Capital Reserve Fund	8,950		8,950
4916	To Expend. Trust Fund - not #4917			
4917	To Health Maint. Trust Funds			
4918	To Nonexpendable Trust Funds			
4919	To Fiduciary Funds			
	Subtotal	19,054		
	General Expendable Subtotal	38,978		
PAYMENTS TO OTHER GOVERNMENTS				
4931	Taxes Assessed for County			58,872 ✓
4932	Taxes Assessed for Village Dist.			
4933	Taxes Assessed for Local Educ.			362,069 ✓
4934	Taxes Assessed for State Educ.			90,549 ✓
4939	Payments to Other Governments			249
Less: Proprietary Funds or Capital Project Funds				
		438,979	196,021	1,135,540

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
3110	Property Taxes (commitment less overlay)	816,463	816,463
3120	Land Use Change Taxes - General Fund	12,850	12,850
3121	Land Use Change Taxes - Conservation Fund		
3180	Resident Taxes		
3185	Timber Taxes	6,700	7,752
3186	Payment in Lieu of Taxes	198	*
3187	Excavation Tax (\$.02 cents per cu yd)		
3189	Other Taxes		
3190	Interest & Penalties on Delinquent Taxes	15,000	17,798
	Inventory Penalties	INCLUDED IN	LINE 3110
LICENSES, PERMITS & FEES			
3210	Business Licenses & Permits		
3220	Motor Vehicle Permit Fees	45,000	46,462
3230	Building Permits		
3290	Other Licenses, Permits & Fees	830	914
3311-3319	From Federal Government	197	198
GRANTS, DONATIONS & OTHER			
3351	Shared Revenues		
3352	Meals & Rooms Tax Distribution	15,849	15,849
3353	Highway Block Grant	34,135	34,135
3354	Water Pollution Grant		
3355	Housing & Community Development		
3356	State & Federal Forest Land Reimbursement	583	583
3357	Flood Control Reimbursement		
3359	Other (Including Railroad Tax)		
3379	From Other Governments	HS-EM FEMA	277,465
CHARGES FOR SERVICES			
3401-3406	Income from Departments		160
3409	Other Charges	196	517
MISCELLANEOUS REVENUE			
3501	Sale of Municipal Property	1,200	3,766
3502	Interest on Investments	750	954
3503-3509	Other	30	6,066
INTERIM 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		
3917	Transfers from Conservation Fund		
OTHER FINANCING SOURCES			
3934	Proceeds from Long Term Bonds & Notes		
Less Proprietary Funds or Capital Project Funds			
		949,981	1,241,932

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

General Fund Balance Sheet for Town/City of **Town/City Name** **2011**
or Optional Reporting Year = n/a

A ASSETS			
	2011	2010	2009
Current Assets			
a. Cash and equivalents	1010	216,582	285,714
b. Investments	1030		
c. Restricted Assets			
d. Taxes receivable (See Section D, page 7)	1080	115,956	115,087
e. Tax liens receivable (See Section D, page 7)	1110	35,465	46,478
f. Accounts receivable	1150	15,870	
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	12,944	13,159
		396,817	460,438
Liabilities			
a. Warrants and accounts payable	2020	54,336	19,062
b. Compensated absences payable	2030		
c. Contracts payable	2050		
d. Due to other governments	2070		
e. Due to school districts	2075	229,913	224,507
f. Due to other funds	2080		
g. Deferred revenue	2220	11	217
h. Notes payable - Current	2230		
i. Bonds payable - Current	2250		
j. Other payables	2270		
		284,260	243,787
Fund Balances			
a. Nonspendable Fund Balance	2440		
b. Restricted Fund Balance	2450		65,779
c. Committed Fund Balance	2460		
d. Assigned Fund Balance	2490		
e. Unassigned Fund Balance	2530	112,557	150,873
		112,557	216,652
		396,817	460,438

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Pg. 23

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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)				
GENERAL FUND BALANCE SHEET RECONCILIATION					
	Total Revenues From Page 5		1,241,932		
	Less Expenditures From Page 4		1,135,540		
	Increase (decrease)		106392		
	Ending Fund Equity From Balance Sheet		216,652		These cells should be equal
	Less Beginning Fund Equity From Balance Sheet		112,557		
	Increase (decrease)		104095	2298	DIFF.
RECONCILIATION OF SCHOOL DISTRICT LIABILITY ACCT # 2075					
	1. School district liability at beg. of year (From balance sheet Acct # 2075, column b)		229,913		
	2. ADD: School district assessment for current year		452,618		
	3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)		682,531		
	4. SUBTRACT: Payments made to school district		< 458,025 >		
	(To balance sheet Acct # 2075, column c)	10/5	224,507		
RECONCILIATION OF SHORT-TERM DEBT					
	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 MUNICIPALITY'S ACTUAL FIGURES					

MS-5 OPTIONAL RECONCILIATION (to assist in balance sheet preparation)

AMOUNT OF OVERLAY ALLOWANCE FOR UNCOLLECTIBLES/ABATEMENTS	For Current report	For Prior Levy	TOTAL
	(a)	(b)	(c)
1. Overlay/Allowance for Uncollectibles/Abatements (Beginning of year) *	17,401	45	17,446
2. SUBTRACT: Abatements made (From pgs. 2-3 of tax collector's report) <i>=MS-61</i>	3,037		(3,037)
3. SUBTRACT: Discounts (From pg. 2 of tax collector's report)			-
4. SUBTRACT: Refunds (Cash abatements - from treasurer or bookkeeper) ✓	251	956	(1,207)
5. ESTIMATED ALLOWANCE FOR ABATEMENTS AT END OF YEAR ** (These amounts should be carried down to Section B, line 2)	14,114	(911)	13,203
6. Excess of estimate (Add to revenue on page 5)	-	-	-

*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).

**The amount in column c will go into line 1(b) for next year's worksheet.

RECEIVABLES RENEWABLE WORKSHEET

	(a)	(b)	(c)
1. Uncollected, end of year <i>=MS-61</i>	129,200	45,567	174,767
2. SUBTRACT: "Overlay" carried forward as Allowance for Abatements (from Section A above, line 5)	↓ 14,114	↓ (911)	↓ 13,203
3. Receivable, end of year (To Balance Sheet Acct. #1080 and 1110, column c) <i>to B/S</i>	115,087	46,478	161,564

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