

F Y PDF 10/10/12

FINANCIAL REPORT OF THE TOWN OR CITY BUDGET

Enter TOWN/CITY Name Here >

LONDONDERRY, NH

Enter Calendar Reporting Year Here >

N/A

(January 1 to December 31)

Enter Optional Reporting Year Here >

6/30/2012

(July 1 to June 30)

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

YES

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.

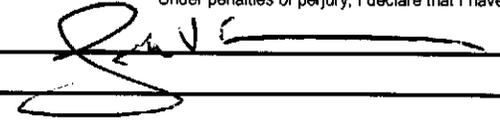
State of New Hampshire Department of Revenue Administration
Municipal Services Division
P.O. Box 487
Concord, NH 03302-0487
Telephone: (603) 230-5090

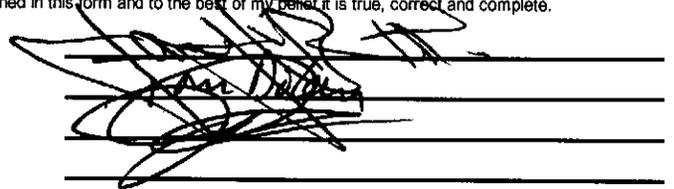
Return Completed Form By April 1 For Calendar Fiscal Year and By September 1 for Optional Fiscal Year

GOVERNING BODY (SELECTMEN)

Date Signed: 10.1.2012

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.





PREPARER

Under penalties of perjury, I declare that to the best of my belief, the information contained in this report 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)

Karen Snow, Melanson Heath & Company, PC

Signature

Karen Snow, Melanson Heath & Company, PC

Regular Office Hours

Monday - Friday (8 - 5)

Email address

ksnow@melansonheath.com

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RECEIVED

OCT 09 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 = <i>show detail below</i>		2,968,183	28,883	3,386,765
4130-4139	Executive	391,565	1,484	492,959
4140-4149	Election, Reg. & Vital Statistics	480,951	(15,143)	416,558
4150-4151	Financial Administration	913,613	60,616	929,631
4152	Property Assessment	362,475	(6,360)	348,354
4153	Legal Expense	104,500	(8,000)	456,418
4155-4159	Personnel Administration	5,000		5,053
4191-4193	Planning & Zoning	40,777	(137)	40,086
4194	General Government Buildings	402,322	12,000	455,986
4195	Cemeteries	32,974		42,690
4196	Insurance	234,006	(15,577)	199,030
4197	Advertising & Regional Assoc.			
4199	Other General Government			
PUBLIC SAFETY TOTAL = <i>show detail below</i>		12,891,791	(14,658)	12,814,323
4210-4214	Police	6,920,421	(39,206)	6,755,586
4215-4219	Ambulance	410,847	(569)	410,405
4220-4229	Fire	5,163,527	125,219	5,376,169
4240-4249	Building Inspection	395,996	(100,102)	271,440
4290-4298	Emergency Management	1,000		723
4299	Other (Incl. Communications)			
AIRPORT/AVIATION CENTER TOTAL = <i>show detail below</i>		0	0	0
4301-4309	Airport Operations			
HIGHWAYS & STREETS TOTAL = <i>show detail below</i>		3,051,023	(224,311)	2,554,791
4311	Administration	1,783,141	(31,145)	1,759,851
4312	Highways & Streets	1,227,882	(191,549)	759,462
4313	Bridges			
4316	Street Lighting	40,000	(1,617)	35,478
4319	Other			
SANITATION TOTAL = <i>show detail below</i>		1,899,790	58,076	1,902,722
4321	Administration			
4323	Solid Waste Collection	1,899,790	58,076	1,902,722
4324	Solid Waste Disposal			
4325	Solid Waste Facility Clean-up			
4326-4329	Sewage Coll. & Disposal & Other			
Page Sub-Totals		20,010,707	(152,010)	20,658,607

Acct. #	Explanation for "Other Authorizations" (Column 4) (Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust, transfers)
Various	Net Fiscal Year 2011 Encumbrances Less Fiscal Year 2012 Encumbrances

Reporting Year = N/A

1	2	3	4	5
Acct. #	EXPENDITURE	Voted Appropriations Final MS-2	Other Authorizations* Explain Below	Actual Expenditures
WATER DISTRIBUTION & TREATMENT = show detail below		0	0	0
4331	Administration			
4332	Water Services			
4335-4339	Water Treatment, Conserv. & Other			
ELECTRIC = show detail below		0	0	0
4351-4352	Admin. and Generation			
4353	Purchase Costs			
4354	Electric Equipment Maintenance			
4359	Other Electric Costs			
HEALTH = show detail below		63,536	0	63,336
4411	Administration			
4414	Pest Control			
4415-4419	Health Agencies & Hosp. & Other	63,536		63,336
WELFARE = show detail below		119,144	0	62,480
4441-4442	Administration & Direct Assist.	119,144		62,480
4444	Intergovernmental Welfare Pymts			
4445-4449	Vendor Payments & Other			
CULTURE & RECREATION = show detail below		1,843,958	(83,387)	1,730,774
4520-4529	Parks & Recreation	136,624	(12,300)	118,612
4550-4559	Library	1,271,082	(61,536)	1,231,264
4583	Patriotic Purposes			
4589	Other Culture & Recreation	436,252	(19,551)	380,898
CONSERVATION = show detail below		438,746	(8,718)	411,655
4611-4612	Admin. & Purch. of Nat. Resources	3,300		3,156
4619	Other Conservation			
4631-4632	Redevelopment and Housing			
4651-4659	Economic Development	435,446	(8,718)	408,499
DEBT SERVICE = show detail below		2,863,397		2,854,562
4711	Princ.- Long Term Bonds & Notes	2,150,000		2,150,000
4721	Interest-Long Term Bonds & Notes	713,397		704,562
4723	Int. on Tax Anticipation Notes			
4790-4799	Other Debt Service			
Page Sub-Totals		6,328,781	(102,105)	6,122,807

Acct. #	Explanation for "Other Authorizations" (Column 4) (Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust, transfers)
Various	Net Fiscal Year 2011 Encumbrances Less Fiscal Year 2012 Encumbrances

Reporting Year =

N/A

1	2	3	4	5
Acct. #	EXPENDITURE	Voted Appropriations Final MS-2	Other Authorizations* Explain Below	Actual Expenditures
	CAPITAL OUTLAY show detail below	1,248,000	(164,619)	1,062,590
4901	Land	1,048,000	(537,202)	490,007
4902	Machinery, Vehicles & Equipment			
4903	Buildings		8,510	8,510
4909	Improvements Other Than Bldgs.	200,000	364,073	564,073
	OPERATING TRANSFERS OUT show detail below	5,420,073	(905,819)	2,625,592
4912	To Special Revenue Fund	465,315		481,680
4913	To Capital Projects Fund		290,649	290,649
4914	To Enterprise Fund			
	- Sewer	4,579,758	(1,196,468)	1,478,263
	- Water			
	- Electric			
	- Airport			
4915	To Capital Reserve Fund	375,000		375,000
4916	To Expend.Trust Fund - not #4917			
4917	To Health Maint. Trust Funds			
4918	To Nonexpendable Trust Funds			
4919	To Fiduciary Funds			
	Page Sub-Totals	6,668,073	(1,070,438)	3,688,182
	Total Local Expenditure Sub-Totals	32,807,641	(1,324,553)	29,469,590
	PAYMENTS TO OTHER GOVERNMENTS			
4931	Taxes Assessed for County	3,219,046		3,219,046
4932	Taxes Assessed for Village Dist.			
4933	Taxes Assessed for Local Educ.	42,005,210		42,005,210
4934	Taxes Assessed for State Educ.	6,273,851		6,273,851
4939	Payments to Other Governments			
	Less Proprietary Funds, Special Revenue Funds, or Capital Project Funds	(5,045,073)	1,196,468	(1,959,943)
		79,260,675	(128,085)	79,007,754

Acct. #	Explanation for "Other Authorizations" (Column 4) (Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust, transfers)
Various	Net Fiscal Year 2011 Encumbrances Less Fiscal Year 2012 Encumbrances

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 Page 10 for revolving funds the municipality's audited financials for more information on proprietary funds, special revenue funds, or capital project funds.

LONDONDERRY, NH	
N/A	Reporting Year
6/30/2012	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)		66,959,218
3120	Land Use Change Taxes - General Fund		
3121	Land Use Change Taxes - Conservation Fund		
3180	Resident Taxes		
3185	Timber Taxes	10,290	3,575
3186	Payment in Lieu of Taxes	597,317	597,316
3187	Excavation Tax (\$.02 cents per cu yd)	10,000	8,273
3189	Other Taxes		
3190	Interest & Penalties on Delinquent Taxes	265,000	299,463
	Inventory Penalties		
	LICENSES, PERMITS & FEES		
3210	Business Licenses & Permits	9,000	9,392
3220	Motor Vehicle Permit Fees	6,187,259	6,392,231
3230	Building Permits	200,000	229,370
3290	Other Licenses, Permits & Fees	42,500	38,262
3311-3319	From Federal Government		
	FROM STATE		
3351	Shared Revenues		
3352	Meals & Rooms Tax Distribution	1,077,878	1,077,878
3353	Highway Block Grant	604,730	583,847
3354	Water Pollution Grant	46,811	46,811
3355	Housing & Community Development		
3356	State & Federal Forest Land Reimbursement		
3357	Flood Control Reimbursement		
3359	Other (Including Railroad Tax)	75,000	170,464
3379	From Other Governments		
	CHARGES FOR SERVICES		
3401-3406	Income from Departments	936,907	1,063,337
3409	Other Charges		
	MISCELLANEOUS REVENUES		
3501	Sale of Municipal Property		
3502	Interest on Investments	125,000	37,416
3503-3509	Other	260,241	265,480
	INTERFUND OPERATING TRANSFERS IN		
3912	From Special Revenue Funds	465,315	561,259
3913	From Capital Projects Funds		
3914	From Enterprise Funds	320,000	320,000
	Sewer - (Offset)	4,579,758	2,073,660
	Water - (Offset)		
	Electric - (Offset)		
	Airport - (Offset)		
3915	From Capital Reserve Funds		
3916	From Trust & Fiduciary Funds	238,500	137,709
3917	Transfers from Conservation Fund		
	OTHER FINANCING SOURCES		
3934	Proceeds from Long Term Bonds & Notes	1,000,000	1,000,000
	Less Proprietary Funds, Special Revenue Funds, or Capital Project Funds	(5,045,073)	(2,634,919)
		12,006,433	79,240,042

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, special revenue funds, or capital project funds. Also see supplemental schedule on page 10.

General Fund Balance Sheet for Town of		LONDONDERRY, NH	N/A
		or Optional Reporting Year = 6/30/2012	
A. ASSETS	Acct. #	Beginning of Year	End of year
Current assets	(a)	(b)	(c)
a. Cash and equivalents	1010	40,668,676	41,972,978
b. Investments	1030		
c. Restricted Assets			
d. Taxes receivable (See Section D, page 7)	1080	11,188	28,705
e. Tax liens receivable (See Section D, page 7)	1110	1,016,470	1,019,530
f. Accounts receivable	1150	466,140	433,390
g. Due from other governments	1260	296,823	109,285
h. Due from other funds	1310	2,883,304	2,986,846
i. Other current assets	1400	138,710	14,179
j. Tax deeded property (subject to resale)	1670		
		45,481,311	46,564,913
a. Warrants and accounts payable	2020	839,933	1,182,567
b. Compensated absences payable	2030	111,885	316,159
c. Contracts payable	2050		
d. Due to other governments	2070	4,513	
e. Due to school districts	2075		
f. Due to other funds	2080	6,027,757	6,588,114
g. Deferred revenue	2220	29,069,577	28,884,004
h. Notes payable - Current	2230		
i. Bonds payable - Current	2250		
j. Other payables	2270	154,121	88,256
		36,207,786	37,059,100
a. Nonspendable Fund Balance	2440	125,900	
b. Restricted Fund Balance	2450	1,937,169	2,474,373
c. Committed Fund Balance	2460	1,168,226	378,562
d. Assigned Fund Balance	2490	1,256,156	1,568,412
e. Unassigned Fund Balance	2530	4,786,074	5,084,466
		9,273,525	9,505,813
		45,481,311	46,564,913

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, or capital project funds.

MS-5	RECONCILIATION (to assist in balance sheet preparation)						
A. GENERAL FUND BALANCE SHEET RECONCILIATION							
	Total Revenues From Page 5		79,240,042				
	Less Expenditures From Page 4		79,007,754				
	Increase (decrease)		232,288				
	Ending Fund Equity From Balance Sheet		9,505,813				These cells should be equal
	Less Beginning Fund Equity From Balance Sheet		9,273,525				
	Increase (decrease)		232,288				
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. ADD: School district assessment for current year		48,279,061				✓
	3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)		48,279,061				
	4. SUBTRACT: Payments made to school district		< 48,279,061 >				
	(To balance sheet Acct # 2075, column c)		-				
C. RECONCILIATION OF TAX ANTICIPATION NOTES				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)						
SAMPLE FIGURES USED FOR ILLUSTRATION. USE THE MUNICIPALITY'S ACTUAL FIGURES							

MS-5 **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) *			-
2. SUBTRACT: Abatements made (From pgs. 2-3 of tax collector's report)			-
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, line 2)	-		-
6. Excess of estimate (Add to revenue on page 5)	-	-	-
<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
<i>(From pgs 2-3 of tax collector's report) ></i>	Taxes	Liens	
	(a)	(b)	(c)
1. Uncollected, end of year			-
2. SUBTRACT: "Overlay" carried forward as Allowance for Abatements (from Section A above, line 5)	↓ -	↓ -	↓ -
3. Receivable, end of year (To Balance Sheet Acct. #1080 and 1110, column c)	-	-	-

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

Reporting Year = N/A Op FY Reporting Year = 6/30/2012

AMORTIZATION OF LONG-TERM DEBT (Including proprietary and capital project funds)									
(a) Description	(b) Original obligation	(c) Purpose	(d) Annual installment	(e) Interest rate	(f) Date of final payment	(g) Bonds o/s at beginning of year	(h) Bonds issued this year	(i) Bonds retired this year	(j) Bonds o/s at end of year
Mammoth Road Sewer	\$ 2,400,000		\$ 120,000	4.39%	11/01/21	\$ 1,320,000		\$ (120,000)	\$ 1,200,000
Multi-purpose Bond	\$ 1,650,000		\$ 165,000	3.59%	10/15/12	\$ 330,000		\$ (165,000)	\$ 165,000
Multi-purpose Bond	\$ 13,652,674		\$ 685,000	3.83%	07/01/23	\$ 8,855,000		\$ (685,000)	\$ 8,170,000
Refunding Bond	\$ 4,545,000		\$ 380,000	2.74%	10/15/15	\$ 1,200,000		\$ (385,000)	\$ 815,000
Open Space Land	\$ 1,000,000		\$ 100,000	3.31%	12/01/14	\$ 400,000		\$ (100,000)	\$ 300,000
Open Space Land/So. Fire Station	\$ 4,375,000		\$ 225,000	4.02%	08/15/26	\$ 3,475,000		\$ (225,000)	\$ 3,250,000
Roadway Improvements	\$ 1,200,000		\$ 120,000	3.07%	01/15/18	\$ 840,000		\$ (120,000)	\$ 720,000
Roadway Improvements	\$ 1,500,000		\$ 150,000	3.58%	11/15/18	\$ 1,200,000		\$ (150,000)	\$ 1,050,000
Roadway Improvements	\$ 1,000,000		\$ 100,000	2.43%	07/15/19	\$ 900,000		\$ (100,000)	\$ 800,000
Roadway Improvements	\$ 1,000,000		\$ 100,000	2.38%	12/01/20	\$ 1,000,000		\$ (100,000)	\$ 900,000
Roadway Improvements	\$ 1,000,000		\$ 100,000	2.48%	07/15/21	\$ -	\$ 1,000,000		\$ 1,000,000
TOTAL	\$ 33,322,674					\$ 19,520,000	\$ 1,000,000	\$ (2,150,000)	\$ 18,370,000

Remarks

