

PDF

MS-5

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.

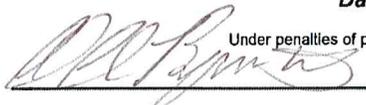
Enter town or city name in cell C5 and calendar reporting year for this report in C7 (optional reporting year in cell C9). In cell C12 enter yes if the municipality accounts for some expenditures as proprietary or capital project funds.

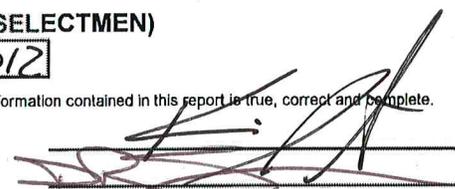
State of New Hampshire Department of Revenue Administration
Municipal Services Division
P.O. Box 487
Concord, NH 03302-0487
Telephone: (603) 230-5090

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

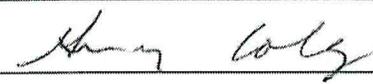
GOVERNING BODY (SELECTMEN)

Date Signed:





Under penalties of perjury, I declare that to the best of my belief, the information contained in this report 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) Plodeik Sanderson	Signature 
Regular Office Hours 8-5 M-F	Email address gcolby@plodeik.com

FOR DRA USE ONLY

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SEP 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
GENERAL GOVERNMENT TOTAL = show detail below				
4130-4139	Executive	130,521		127,247
4140-4149	Election, Reg & Vital Statistics	10,371		46,372
4150-4151	Financial Administration	67,989		35,807
4152	Property Assessment	14,750		15,755
4153	Legal Expense	20,000		2,986
4155-4159	Personnel Administration	247,959		191,408
4191-4193	Planning & Zoning	3,200		4,381
4194	General Government Buildings	29,118		19,478
4195	Cemeteries	13,350		
4196	Insurance	25,492		25,760
4197	Advertising & Regional Assoc.	1,829		1,329
4199	Other General Government			
PUBLIC SAFETY TOTAL = show detail below				
4210-4214	Police	226,929		236,323
4215-4219	Ambulance	53,432		57,717
4220-4229	Fire	74,695		71,577
4240-4249	Building Inspection	2,500		2,747
4290-4298	Emergency Management	1,651		740
4299	Other (Incl. Communications)			
AIRPORT/AVIATION CENTER TOTAL = show detail below				
4301-4309	Airport Operations			
HIGHWAYS & STREETS TOTAL = show detail below				
4311	Administration	76,078		203,922
4312	Highways & Streets	451,271		319,617
4313	Bridges			
4316	Street Lighting	3,900		3,817
4319	Other			
SANITATION TOTAL = show detail below				
4321	Administration			
4323	Solid Waste Collection			
4324	Solid Waste Disposal	67,432		67,432
4325	Solid Waste Facility Clean-up			
4326-4329	Sewage Coll. & Disposal & Other			
<i>Page Sub-Totals</i>		1,522,467	0	1,434,415

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	600		530
4414	Pest Control			
4415-4419	Health Agencies & Hosp. & Other	3,258		3,235
WELFARE =				
show detail below				
4441-4442	Administration & Direct Assist.	21,000		9,308
4444	Intergovernmental Welfare Pymts			
4445-4449	Vendor Payments & Other			
CULTURE & RECREATION =				
show detail below				
4520-4529	Parks & Recreation	5,500		5,500
4550-4559	Library	35,901		
4583	Patriotic Purposes	1,250		1,152
4589	Other Culture & Recreation	3,500		3,739
CONSERVATION =				
show detail below				
4611-4612	Admin. & Purch. of Nat. Resources	302		
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	1		
4790-4799	Other Debt Service			
Page Sub-Totals		71,312	0	23,464

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

Financial Report of the Budget - Town/City of Lyndeborough

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
CAPITAL OUTLAY show detail below				
4901	Land			
4902	Machinery, Vehicles & Equipment	35,500		35,500
4903	Buildings			16,262
4909	Improvements Other Than Bldgs.			
OPERATING TRANSFERS OUT show detail below				
4912	To Special Revenue Fund			42,249
4913	To Capital Projects Fund			
4914	To Enterprise Fund			
	- Sewer			
	- Water			
	- Electric			
	- Airport			
4915	To Capital Reserve Fund	105,000		105,000
4916	To Expend. Trust Fund - not #4917			
4917	To Health Maint. Trust Funds			
4918	To Nonexpendable Trust Funds			
4919	To Fiduciary Funds			
	<i>Page Sub-Totals</i>	140,500	0	199,011
	<i>Total Local Expenditure Sub-Totals</i>	1,734,279	0	1,656,890
PAYMENTS TO OTHER GOVERNMENTS				
4931	Taxes Assessed for County			194,815
4932	Taxes Assessed for Village Dist.			
4933	Taxes Assessed for Local Educ.			2,292,304
4934	Taxes Assessed for State Educ.			389,999
4939	Payments to Other Governments			
Less Proprietary Funds, Special Revenue Funds, or Capital Project Funds				
TOTAL GENERAL FUND EXPENDITURES		1,734,279	0	4,534,008

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

			Lyndeborough	
			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)	1,014,384	3,845,103	
3120	Land Use Change Taxes - General Fund	7,500	20,037	
3121	Land Use Change Taxes - Conservation Fund			
3180	Resident Taxes			
3185	Timber Taxes	27,000	33,306	
3186	Payment in Lieu of Taxes			
3187	Excavation Tax (\$.02 cents per cu yd)	1,200	1,269	
3189	Other Taxes			
3190	Interest & Penalties on Delinquent Taxes	30,000	30,473	
	Inventory Penalties			
	LICENSES, PERMITS & FEES			
3210	Business Licenses & Permits	300	330	
3220	Motor Vehicle Permit Fees	230,700	246,175	
3230	Building Permits	3,500	3,942	
3290	Other Licenses, Permits & Fees	5,000	14,994	
3311-3319	From Federal Government			
	FROM STATE			
3351	Shared Revenues			
3352	Meals & Rooms Tax Distribution	75,180	75,180	
3353	Highway Block Grant	89,147	90,602	
3354	Water Pollution Grant			
3355	Housing & Community Development			
3356	State & Federal Forest Land Reimbursement	15	15	
3357	Flood Control Reimbursement			
3359	Other (Including Railroad Tax)		787	
3379	From Other Governments		6,665	
	CHARGES FOR SERVICES			
3401-3406	Income from Departments	1,900	3,100	
3409	Other Charges			
	MISCELLANEOUS REVENUES			
3501	Sale of Municipal Property			
3502	Interest on Investments	1,000	1,432	
3503-3509	Other	14,953	19,579	
	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	35,500	29,500	
3916	From Trust & Fiduciary Funds		500	
3917	Transfers from Conservation Fund			
	OTHER FINANCING SOURCES			
3934	Proceeds from Long Term Bonds & Notes	197,000		
	Less Proprietary Funds, Special Revenue Funds, or Capital Project Funds			
	TOTAL GENERAL FUND REVENUE	1,734,279	4,422,989	

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/City of Lyndeborough 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	1,714,794	1,545,192
b. Investments	1030		
c. Restricted Assets			
d. Taxes receivable	1080	218,941	270,254
e. Tax liens receivable	1110	71,907	102,993
f. Accounts receivable	1150	713	855
g. Due from other governments	1260		6,839
h. Due from other funds	1310	3,613	
i. Other current assets	1400	7,039	
j. Tax deeded property (subject to resale)	1670		
TOTAL ASSETS		2,017,007	1,926,133
B. LIABILITIES AND FUND EQUITY	Acct. #	Beginning of Year	End of year
Current liabilities	(a)	(b)	(c)
a. Warrants and accounts payable	2020	114,938	120
b. Compensated absences payable	2030		
c. Contracts payable	2050		
d. Due to other governments	2070	127	72
e. Due to school districts	2075	1,018,012	1,138,958
f. Due to other funds	2080		
g. Deferred revenue	2220	5,408	16,316
h. Notes payable - Current	2230		
i. Bonds payable - Current	2250		
j. Other payables	2270	10,325	13,489
TOTAL CURRENT LIABILITIES		1,148,810	1,168,955
Fund equity *			
a. Nonspendable Fund Balance	2440		
b. Restricted Fund Balance	2450		
c. Committed Fund Balance	2460		
d. Assigned Fund Balance	2490	96,355	126,497
e. Unassigned Fund Balance	2530	771,842	630,681
TOTAL FUND EQUITY		868,197	757,178
3. TOTAL LIABILITIES AND FUND EQUITY		2,017,007	1,926,133

*Note: To be GASB 54 compliant, the fund balance classifications have changed. See tab called Fund Balance Explanation.

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	4,422,989	
Less Expenditures From Page 4	4,534,008	
Increase (decrease)	(111,019)	
Ending Fund Equity From Balance Sheet	757,178	These cells should be equal
Less Beginning Fund Equity From Balance Sheet	868,197	
Increase (decrease)	(111,019)	

B. RECONCILIATION OF SCHOOL DISTRICT LIABILITY ACCT. #2075

Amount

1. School district liability at beg. of year (From balance sheet Acct # 2075, column b)	1,018,012
2. ADD: School district assessment for current year	2,682,303
3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)	3,700,315
4. SUBTRACT: Payments made to school district	< 2,561,357 >
(To balance sheet Acct # 2075, column c)	1,138,958

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****

