

UFB-3, 518, 464

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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 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]*  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

*[Handwritten Signature]*  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

<b>PREPARER</b>	
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)	Signature
Karen Snow, Melanson Heath & Company, PC	Karen Snow, Melanson Heath & Company, PC
Regular Office Hours	Email address
Monday - Friday (8 - 5)	ksnow@melansonheath.com

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 NH DEPT OF REV ADMIN  
 MUNICIPAL SERVICES

**MUNICIPAL SERVICES DIVISION**  
 P.O. BOX 487, CONCORD, NH 03302-0487  
 (603)230-5090

Financial Report of the Budget - Town of PELHAM, NH  
Reporting Year = 2011

1	2	3	4	5
Acct. #	EXPENDITURE	Voted Appropriations Final MS-2	Other Authorizations* Explain Below	Actual Expenditures
<b>TOTAL =</b>		<b>5,398,994</b>	<b>0</b>	<b>5,398,994</b>
4130-4139	Executive	465,655		502,037
4140-4149	Election, Reg. & Vital Statistics	214,894		183,286
4150-4151	Financial Administration	194,571		142,968
4152	Property Assessment			
4153	Legal Expense	90,000		144,888
4155-4159	Personnel Administration	1,304,829		963,925
4191-4193	Planning & Zoning	275,452		259,219
4194	General Government Buildings	518,975		606,572
4195	Cameteries	142,643		143,186
4196	Insurance	1,881,565		1,466,801
4197	Advertising & Regional Assoc.			
4199	Other General Government			
<b>TOTAL =</b>		<b>4,195,371</b>	<b>1,758</b>	<b>4,197,129</b>
4210-4214	Police	2,355,945		2,201,972
4215-4219	Ambulance			
4220-4229	Fire	1,830,825	1,758	1,688,208
4240-4249	Building Inspection			
4290-4298	Emergency Management	6,501		7,284
4299	Other (Incl. Communications)			
<b>TOTAL =</b>		<b>4,192,271</b>	<b>1,758</b>	<b>4,197,464</b>
4301-4309	Airport Operations			
<b>TOTAL =</b>		<b>1,865,371</b>	<b>(25,732)</b>	<b>1,839,639</b>
4311	Administration	1,220,488		1,215,489
4312	Highways & Streets	448,383	(25,732)	422,651
4313	Bridges			
4316	Street Lighting			
4319	Other			
<b>TOTAL =</b>		<b>1,668,871</b>	<b>(25,732)</b>	<b>1,643,148</b>
4321	Administration			
4323	Solid Waste Collection			
4324	Solid Waste Disposal	528,587		565,192
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)
4220-4229	2010 Encumbrance expended in 2011
4312	2010 Encumbrance of \$93,561 expended in 2011 + 2011 Encumbrance of (\$119,293) to be expended in 2012

Financial Report of the Budget - Town of PELHAM, NH  
Reporting Year = 2011

1	2	3	4	5
Acct. #	EXPENDITURE	Voted Appropriations Final MS-2	Other Authorizations* Explain Below	Actual Expenditures
	<b>WATER TREATMENT PLANT - TREATMENT</b>			
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	43,266		40,016
4414	Pest Control			
4415-4419	Health Agencies & Hosp. & Other	48,145		47,495
4441-4442	Administration & Direct Assist.	85,440		60,611
4444	Intergovernmental Welfare Pymts.			
4445-4449	Vendor Payments & Other			
4520-4529	Parks & Recreation	184,168		185,052
4550-4559	Library	230,256		237,338
4583	Patriotic Purposes	9,585		8,515
4589	Other Culture & Recreation	168,366		168,545
4611-4612	Admin. & Purch. of Nat. Resources	3,997		2,459
4619	Other Conservation	45,000		42,000
4631-4632	Redevelopment and Housing			
4651-4659	Economic Development			
4711	Princ.- Long Term Bonds & Notes	536,597		534,317
4721	Interest-Long Term Bonds & Notes	186,970		184,096
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
	<b>CAPITAL FUNDS</b>			
4901	Land			
4902	Machinery, Vehicles & Equipment			
4903	Buildings			
4909	Improvements Other Than Bldgs.			
	<b>OPERATING MAINTENANCE OUT</b>	<b>200,000</b>		<b>200,000</b>
4912	To Special Revenue Fund			
4913	To Capital Projects Fund			
4914	To Enterprise Fund			
	- Sewer			
	- Water			
	- Electric			
	- Airport			
4915	To Capital Reserve Fund	100,000		100,000
4916	To Expend. Trust Fund - not #4917	100,000		100,000
4917	To Health Maint. Trust Funds			
4918	To Nonexpendable Trust Funds			
4919	To Fiduciary Funds			
	<b>GRANTS TO FUNDS</b>	<b>1,200,000</b>		<b>1,200,000</b>
	<b>GRANTS TO CAPITAL PROJECT FUNDS</b>	<b>12,217,217</b>		<b>12,217,217</b>
	<b>PAYMENTS TO OTHER GOVERNMENTS</b>			
4931	Taxes Assessed for County	1,596,920		1,596,920
4932	Taxes Assessed for Village Dist.			
4933	Taxes Assessed for Local Educ.	15,647,217		15,647,217
4934	Taxes Assessed for State Educ.	3,345,192		3,345,192
4939	Payments to Other Governments			
	<b>Less Proprietary Funds or Capital Project Funds</b>			
		<b>33,810,432</b>	<b>(23,974)</b>	<b>32,813,451</b>

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.

PELHAM, NH	
2011	Reporting Year

1	2	3	4
Acct. #	SOURCE OF REVENUE	Estimated Revenues Used to Set Tax Rate	Actual Revenues
<b>TAXES</b>			
3110	Property Taxes (commitment less overlay)	29,058,424	29,083,840
3120	Land Use Change Taxes - General Fund	13,600	47,562
3121	Land Use Change Taxes - Conservation Fund		
3180	Resident Taxes		
3185	Timber Taxes	16,200	14,236
3186	Payment in Lieu of Taxes	23,019	36,269
3187	Excavation Tax (\$.02 cents per cu yd)		
3189	Other Taxes		
3190	Interest & Penalties on Delinquent Taxes	130,100	146,368
	Inventory Penalties		
<b>LICENSES, PERMITS &amp; FEES</b>			
3210	Business Licenses & Permits	2,500	2,190
3220	Motor Vehicle Permit Fees	2,056,000	2,086,448
3230	Building Permits	48,700	49,219
3290	Other Licenses, Permits & Fees	18,900	21,817
3311-3319	From Federal Government		
<b>GRANTS</b>			
3351	Shared Revenues		
3352	Meals & Rooms Tax Distribution	576,082	576,082
3353	Highway Block Grant	309,862	309,862
3354	Water Pollution Grant		
3355	Housing & Community Development		
3356	State & Federal Forest Land Reimbursement	65	65
3357	Flood Control Reimbursement		
3359	Other (including Railroad Tax)		158
3379	From Other Governments		
<b>CHARGES</b>			
3401-3408	Income from Departments	526,380	582,090
3409	Other Charges		
<b>INVESTMENT REVENUES</b>			
3501	Sale of Municipal Property		
3502	Interest on Investments	3,000	1,211
3503-3509	Other	2,600	6,573
<b>INTERFUND TRANSFERS</b>			
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	45,000	45,000
3917	Transfers from Conservation Fund		
<b>OTHER FINANCING SOURCES</b>			
3934	Proceeds from Long Term Bonds & Notes		
Less Proprietary Funds or Capital Project Funds			
		32,830,432	33,008,990

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 of		PELHAM, NH	2011
A. ASSETS		Account #	
Current assets		(B)	Beginning of year (C) / End of year (D)
a. Cash and equivalents	1010	9,843,405	11,791,442
b. Investments	1030	145,764	146,373
c. Restricted Assets			
d. Taxes receivable (See Section D, page 7)	1080	1,095,320	1,234,388
e. Tax liens receivable (See Section D, page 7)	1110	292,074	265,209
f. Accounts receivable	1150	69,225	66,347
g. Due from other governments	1260	78,182	5,192
h. Due from other funds	1310	284,449	329,535
i. Other current assets	1400	14,926	38,959
j. Tax deeded property (subject to resale)	1670		
		11,823,345	13,877,445
<b>LIABILITIES</b>			
a. Warrants and accounts payable	2020	387,926	422,965
b. Compensated absences payable	2030		
c. Contracts payable	2050		
d. Due to other governments	2070		
e. Due to school districts	2075	7,340,897	9,107,798
f. Due to other funds	2080	472,996	444,530
g. Deferred revenue	2220		
h. Notes payable - Current	2230		
i. Bonds payable - Current	2250		
j. Other payables	2270	140,349	225,436
		8,342,168	10,200,729
<b>FUND BALANCES</b>			
a. Nonspendable Fund Balance	2440	14,926	38,959
b. Restricted Fund Balance	2450		
c. Committed Fund Balance	2460	233,596	119,293
d. Assigned Fund Balance	2490		
e. Unassigned Fund Balance	2530	3,232,655	3,518,464
		3,481,177	3,676,716
		11,823,345	13,877,445

**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)			
<b>A. GENERAL FUND BALANCE SHEET RECONCILIATION</b>			
Total Revenues From Page 5	33,008,990		
Less Expenditures From Page 4	32,813,451		
Increase (decrease)	195,539		
Ending Fund Equity From Balance Sheet	3,676,716		These cells should be equal
Less Beginning Fund Equity From Balance Sheet	3,481,177		
Increase (decrease)	195,539		
<b>B. RECONCILIATION OF SCHOOL DISTRICT LIABILITY ACCT. #2075</b>			
		<b>Amount</b>	
1. School district liability at beg. of year (From balance sheet Acct # 2075, column b)		7,340,897	✓
2. ADD: School district assessment for current year		18,992,409	✓
3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)		26,333,306	
4. SUBTRACT: Payments made to school district		< 17,225,508 >	
(To balance sheet Acct # 2075, column c)		To B/S 9,107,798	
<b>C. RECONCILIATION OF TAX ANTICIPATION NOTES</b>			
		<b>Amount</b>	
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)			
<b>**SAMPLE FIGURES USED FOR ILLUSTRATION. USE THE MUNICIPALITY'S ACTUAL FIGURES**</b>			

MS-5 OPTIONAL RECONCILIATION (to assist in balance sheet preparation)			
<b>A. OVERLAY &amp; ALLOWANCE FOR UNCOLLECTIBLE ABATEMENTS</b>			
	(a)	(b)	TOTAL (c)
1. Overlay/Allowance for Uncollectibles/Abatements (Beginning of year) *	93,268		93,268
2. SUBTRACT: Abatements made (From pgs. 2-3 of tax collector's report) <i>=MS-61</i>	5,980		(5,980)
3. SUBTRACT: Discounts (From pg. 2 of tax collector's report)			-
4. SUBTRACT: Refunds (Cash abatements - from treasurer or bookkeeper)	55,956		(55,956)
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)	31,332	-	31,332
<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>B. TAX RECEIVABLES RECEIVABLE WORKSHEET</b>			
	(a)	(b)	TOTAL (c)
1. Uncollected, end of year	1,234,388	265,209	1,499,597
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) <i>TO B/S</i>	1,234,388	265,209	1,499,597

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

