

PDF 10/16/12

# 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 I have examined the information contained in this report and to the best of my belief it is true, correct and complete.

*[Signature]*  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
10/9/12

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
*James E. Deane* 10-7-12

### PREPARER

Under penalties of perjury, I declare that I have examined the information contained in this report 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) Melanson Heath & Company, PC	Signature <i>Melanson, Heath + Company P.C.</i>
Regular Office Hours 8 AM - 5 PM, MONDAY - FRIDAY	Email address SBURKE@MELANSONHEALTH.COM

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# RECEIVED

OCT 15 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
<b>GENERAL GOVERNMENT TOTAL =</b> <i>Show Detail Below</i>		<b>1,008,086</b>	<b>1,233</b>	<b>962,856</b>
4130-4139	Executive	170,361	573	188,557
4140-4149	Election, Reg. & Vital Statistics	59,005		54,655
4150-4151	Financial Administration	198,032		188,541
4152	Property Assessment			
4153	Legal Expense	22,000		
4155-4159	Personnel Administration	346,732		338,633
4191-4193	Planning & Zoning	35,833	1,600	25,803
4194	General Government Buildings	85,305	1,060	76,465
4195	Cemeteries	3,075		3,075
4196	Insurance	87,443		86,827
4197	Advertising & Regional Assoc.			
4199	Other General Government	300		300
<b>PUBLIC SAFETY TOTAL =</b> <i>Show Detail Below</i>		<b>782,828</b>	<b>0</b>	<b>775,033</b>
4210-4214	Police	519,152		511,444
4215-4219	Ambulance	36,128		36,341
4220-4229	Fire	195,978		197,487
4240-4249	Building Inspection	31,567		29,761
4290-4298	Emergency Management			
4299	Other (Incl. Communications)			
<b>AIRPORT/AVIATION CENTER TOTAL =</b> <i>Show Detail Below</i>				
4301-4309	Airport Operations			
<b>HIGHWAYS &amp; STREETS TOTAL =</b> <i>Show Detail Below</i>		<b>669,179</b>	<b>10,989</b>	<b>654,694</b>
4311	Administration	9,905	(2,640)	9,917
4312	Highways & Streets	655,061	13,629	640,622
4313	Bridges			
4316	Street Lighting	4,213		4,155
4319	Other			
<b>SANITATION TOTAL =</b> <i>Show Detail Below</i>		<b>408,384</b>	<b>0</b>	<b>369,273</b>
4321	Administration	7,170		8,448
4323	Solid Waste Collection			
4324	Solid Waste Disposal	347,764		310,876
4325	Solid Waste Facility Clean-up	4,000		4,543
4328-4329	Sewage Coll. & Disposal & Other	49,450		45,408
<b>Page Sub-Totals:</b>		<b>2,868,473</b>	<b>14,222</b>	<b>2,787,859</b>

Acct. #	Explanation for "Other Authorizations" (Column 4) (Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust, transfers)
4130	Inclusion of prior year encumbrances of \$573
4191	Inclusion of prior year encumbrances of \$1,600
4194	Inclusion of prior year encumbrances of \$1,060
4311	Removal of current year encumbrances of \$2,640
4312	Inclusion of prior year encumbrances of \$44,026
4312	Removal of current year encumbrances of \$30,397

1	2	3	4	5
Acct. #	EXPENDITURE	Voted Appropriations Final MS-2	Other Authorizations* Explain Below	Actual Expenditures
<b>WATER DISTRIBUTION &amp; TREATMENT -</b> <small>show total below</small>				
4331	Administration			
4332	Water Services			
4335-4339	Water Treatment, Conserv. & Other			
<b>ELECTRIC -</b> <small>show total below</small>				
4351-4352	Admin. and Generation			
4353	Purchase Costs			
4354	Electric Equipment Maintenance			
4359	Other Electric Costs			
		<b>68,931</b>	<b>1,500</b>	<b>68,983</b>
4411	Administration	4,186		3,868
4414	Pest Control	41,999	1,500	16,169
4415-4419	Health Agencies & Hosp. & Other	22,746		46,746
		<b>14,151</b>	<b>0</b>	<b>10,697</b>
4441-4442	Administration & Direct Assist.			
4444	Intergovernmental Welfare Pymts			
4445-4449	Vendor Payments & Other	14,151		10,697
		<b>428,186</b>	<b>117</b>	<b>416,651</b>
4520-4529	Parks & Recreation	151,123	117	142,184
4550-4559	Library	270,473		270,473
4583	Patriotic Purposes	4,600		4,000
4589	Other Culture & Recreation			
		<b>9,487</b>	<b>0</b>	<b>9,587</b>
4611-4612	Admin. & Purch. of Nat. Resources			
4619	Other Conservation	9,487		9,587
4631-4632	Redevelopment and Housing			
4651-4659	Economic Development			
		<b>102,025</b>	<b>0</b>	<b>91,625</b>
4711	Princ.- Long Term Bonds & Notes	50,000		50,000
4721	Interest-Long Term Bonds & Notes	41,525		41,525
4723	Int. on Tax Anticipation Notes	10,500		
4790-4799	Other Debt Service			
<b>Page Sub-Totals</b>		<b>520,796</b>	<b>1,617</b>	<b>500,749</b>

Acct. #	Explanation for "Other Authorizations" (Column 4) (Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust, transfers)
4414	Inclusion of prior year encumbrances of \$1,500
4520	Inclusion of prior year encumbrances of \$117

1	2	3	4	5
Acct. #	EXPENDITURE	Voted Appropriations Final MS-2	Other Authorizations* Explain Below	Actual Expenditures
	<b>CAPITAL OUTLAY</b>			
4901	Land			
4902	Machinery, Vehicles & Equipment			
4903	Buildings			
4909	Improvements Other Than Bldgs.			
4912	To Special Revenue Fund	14,351		
4913	To Capital Projects Fund			
4914	To Enterprise Fund			
	- Sewer			
	- Water			
	- Electric			
	- Airport			
4915	To Capital Reserve Fund	417,200		417,200
4916	To Expend. Trust Fund - not #4917	6,000		6,000
4917	To Health Maint. Trust Funds			
4918	To Nonexpendable Trust Funds			
4919	To Fiduciary Funds			
	<b>Total</b>	<b>447,551</b>		<b>439,200</b>
4931	Taxes Assessed for County			537,905
4932	Taxes Assessed for Village Dist.			
4933	Taxes Assessed for Local Educ.			8,211,403
4934	Taxes Assessed for State Educ.			1,281,569
4939	Payments to Other Governments			
	<b>Less Proprietary Funds, Special Revenue Funds, or Capital Project Funds</b>			
		<b>13,957,691</b>	<b>15,839</b>	<b>13,811,184</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 Page 10 for revolving funds and the municipality's audited financials for more information on proprietary funds, special revenue funds, or capital project funds.

			SANDOWN	
			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	
<b>TAXES</b>				
3110	Property Taxes (commitment less overlay)		12,168,632	✓
3120	Land Use Change Taxes - General Fund		715	
3121	Land Use Change Taxes - Conservation Fund			
3180	Resident Taxes			
3185	Timber Taxes	475	473	
3186	Payment in Lieu of Taxes			
3187	Excavation Tax (\$.02 cents per cu yd)	235	351	
3189	Other Taxes			
3190	Interest & Penalties on Delinquent Taxes	55,000	64,290	
	Inventory Penalties			
<b>LICENSES, PERMITS &amp; FEES</b>				
3210	Business Licenses & Permits	915	825	
3220	Motor Vehicle Permit Fees	725,000	876,438	
3230	Building Permits	10,000	38,180	
3290	Other Licenses, Permits & Fees	13,000	8,144	
3311-3319	From Federal Government			
<b>GRANTS</b>				
3351	Shared Revenues			
3352	Meals & Rooms Tax Distribution	267,371	267,371	
3353	Highway Block Grant	152,082	152,083	
3354	Water Pollution Grant			
3355	Housing & Community Development			
3356	State & Federal Forest Land Reimbursement			
3357	Flood Control Reimbursement			
3359	Other (Including Railroad Tax)	3,639	3,639	
3379	From Other Governments			
<b>CHARGES FOR SERVICES</b>				
3401-3406	Income from Departments	95,874	106,217	
3409	Other Charges			
<b>MISCELLANEOUS REVENUES</b>				
3501	Sale of Municipal Property	305	305	
3502	Interest on Investments	6,000	5,475	
3503-3509	Other		4,246	
<b>INTER-FUND OPERATING TRANSFERS IN</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			
3917	Transfers from Conservation Fund			
<b>OTHER FINANCING SOURCES</b>				
3934	Proceeds from Long Term Bonds & Notes			
<b>LESS PROPRIETARY FUNDS, SPECIAL REVENUE FUNDS, OR CAPITAL PROJECT FUNDS</b>				
		13,627,340	13,697,384	

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

SANDOWN

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	5,058,451	4,500,457
b. Investments	1030		
c. Restricted Assets			
d. Taxes receivable	1080	774,695	849,003
e. Tax liens receivable	1110		
f. Accounts receivable	1150	7,582	7,211
g. Due from other governments	1260		
h. Due from other funds	1310	30,950	26,008
i. Other current assets	1400	30,510	
j. Tax deeded property (subject to resale)	1670		
		5,902,188	5,382,679
<b>LIABILITIES</b>			
a. Warrants and accounts payable	2020	144,977	72,357
b. Compensated absences payable	2030		
c. Contracts payable	2050		
d. Due to other governments	2070	1,037	1,089
e. Due to school districts	2075	4,521,532	4,187,972
f. Due to other funds	2080	333	
g. Deferred revenue	2220		
h. Notes payable - Current	2230		
i. Bonds payable - Current	2250		
j. Other payables	2270	1,527	2,279
		4,669,406	4,263,697
<b>FUND BALANCES</b>			
a. Nonspendable Fund Balance	2440		
b. Restricted Fund Balance	2450		
c. Committed Fund Balance	2460		
d. Assigned Fund Balance	2490	54,612	33,037
e. Unassigned Fund Balance	2530	1,178,170	1,085,945
		1,232,782	1,118,982
		5,902,188	5,382,679

*both*

*✓*

*✓*

*✓*

*✓*

*✓*

*✓*

**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	<b>RECONCILIATION (to assist in balance sheet preparation)</b>						
<b>A. GENERAL FUND BALANCE SHEET RECONCILIATION</b>							
	Total Revenues From Page 5		13,697,384				
	Less Expenditures From Page 4		13,811,184				
	Increase (decrease)		(113800)				
	Ending Fund Equity From Balance Sheet		1,118,982			These cells should be equal	
	Less Beginning Fund Equity From Balance Sheet		1,232,782				
	Increase (decrease)		(113800)				
<b>B. RECONCILIATION OF SCHOOL DISTRICT LIABILITY ACCT. #2075</b>							
	1. School district liability at beg. of year (From balance sheet Acct # 2075, column b)		4,521,532				✓
	2. ADD: School district assessment for current year		9,492,972				
	3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)		14,014,504				
	4. SUBTRACT: Payments made to school district		< 9,826,532 >				
	(To balance sheet Acct # 2075, column c)		4,187,972				✓
<b>C. RECONCILIATION OF TAX ANTICIPATION NOTES</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)**

A. USE OF OVERLAY & ALLOWANCE FOR UNCOLLECTIBLES/ABATEMENTS	Year of Muni. report	For prior year	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/LENS RECEIVABLE WORKSHEET	Acct. #1080	Acct. #1110	TOTAL
(From pgs 2-3 of tax collector's report)	Taxes	LENS	TOTAL
	(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\*\***



