

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:

John Charal
Justin Lalloway

[Signature]

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.

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)
Gregory A. Colby, CPA
Regular Office Hours
Monday - Friday, 8:00 a.m. through 5:00 p.m.

Signature *Gregory Colby*
Email address
gcolby@plodzic.com

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AUG 16 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	108,353		111,706
4140-4149	Election, Reg. & Vital Statistics	21,450		19,404
4150-4151	Financial Administration	37,400		36,169
4152	Property Assessment	29,800		27,909
4153	Legal Expense	10,000		9,182
4155-4159	Personnel Administration	141,100		133,218
4191-4193	Planning & Zoning	9,400		6,880
4194	General Government Buildings	83,250		64,570
4195	Cemeteries	10,403		8,066
4196	Insurance	18,000		17,757
4197	Advertising & Regional Assoc.	1,305		1,304
4199	Other General Government			
PUBLIC SAFETY TOTAL =				
show detail below				
4210-4214	Police	128,645		133,152
4215-4219	Ambulance	18,170		18,170
4220-4229	Fire	65,727		65,296
4240-4249	Building Inspection			
4290-4298	Emergency Management	863		312
4299	Other (Incl. Communications)			
AIRPORT/AVIATION CENTER TOTAL =				
show detail below				
4301-4309	Airport Operations			
HIGHWAYS & STREETS TOTAL =				
show detail below				
4311	Administration			
4312	Highways & Streets	272,300		247,349
4313	Bridges			
4316	Street Lighting	6,000		5,932
4319	Other			
SANITATION TOTAL =				
show detail below				
4321	Administration			
4323	Solid Waste Collection			
4324	Solid Waste Disposal	103,060		100,210
4325	Solid Waste Facility Clean-up			
4326-4329	Sewage Coll. & Disposal & Other	1,500		1,417
Page Sub Totals		1,056,726	0	1,038,043

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	2,500		2,370
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			
4414	Pest Control			
4415-4419	Health Agencies & Hosp. & Other	8,707		8,798
WELFARE = show detail below				
4441-4442	Administration & Direct Assist.	9,350		5,230
4444	Intergovernmental Welfare Pymts			
4445-4449	Vendor Payments & Other			
CULTURE & RECREATION = show detail below				
4520-4529	Parks & Recreation	3,950		3,925
4550-4559	Library	30,000		30,113
4583	Patriotic Purposes	500		390
4589	Other Culture & Recreation			
CONSERVATION = show detail below				
4611-4612	Admin. & Purch. of Nat. Resources			
4619	Other Conservation	725		293
4631-4632	Redevelopment and Housing			
4651-4659	Economic Development			
DEBT SERVICE = show detail below				
4711	Princ.- Long Term Bonds & Notes	45,980		45,286
4721	Interest-Long Term Bonds & Notes	6,360		4,546
4723	Int. on Tax Anticipation Notes			
4790-4799	Other Debt Service			
Page Sub-Totals		108,072		100,951

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
CAPITAL OUTLAY show detail below				
4901	Land			
4902	Machinery, Vehicles & Equipment			
4903	Buildings			
4909	Improvements Other Than Bldgs.			
OPERATING TRANSFERS OUT show detail below				
4912	To Special Revenue Fund			
4913	To Capital Projects Fund			
4914	To Enterprise Fund			
	- Sewer			
	- Water			
	- Electric			
	- Airport			
4915	To Capital Reserve Fund			
4916	To Expend. Trust Fund - not #4917	1,100		1,100
4917	To Health Maint. Trust Funds			
4918	To Nonexpendable Trust Funds			
4919	To Fiduciary Funds			
Page Sub-Totals		1,100		1,100
Total Local Expenditure Sub-Totals		1,175,898		1,175,898
PAYMENTS TO OTHER GOVERNMENTS				
4931	Taxes Assessed for County			572,926
4932	Taxes Assessed for Village Dist.			27,179
4933	Taxes Assessed for Local Educ.			2,132,279
4934	Taxes Assessed for State Educ.			442,836
4939	Payments to Other Governments			
Less Proprietary Funds, Special Revenue Funds, or Capital Project Funds				
TOTAL GENERAL FUND EXPENDITURES		1,175,898	0	4,285,274

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.

Town of Springfield	
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)	733,759	3,945,656
3120	Land Use Change Taxes - General Fund	16,500	18,780
3121	Land Use Change Taxes - Conservation Fund		
3180	Resident Taxes		
3185	Timber Taxes	13,000	15,522
3186	Payment in Lieu of Taxes	3,166	3,297
3187	Excavation Tax (\$.02 cents per cu yd)		
3189	Other Taxes		
3190	Interest & Penalties on Delinquent Taxes	35,000	45,648
	Inventory Penalties		
LICENSES, PERMITS & FEES			
3210	Business Licenses & Permits		
3220	Motor Vehicle Permit Fees	200,000	195,028
3230	Building Permits	1,000	1,275
3290	Other Licenses, Permits & Fees	5,000	3,165
3311-3319	From Federal Government		
FROM STATE			
3351	Shared Revenues		
3352	Meals & Rooms Tax Distribution	58,573	58,573
3353	Highway Block Grant	56,528	56,528
3354	Water Pollution Grant		
3355	Housing & Community Development		
3356	State & Federal Forest Land Reimbursement	6,266	6,266
3357	Flood Control Reimbursement		
3359	Other (Including Railroad Tax)	6	2,006
3379	From Other Governments		9,781
CHARGES FOR SERVICES			
3401-3406	Income from Departments	8,000	2,860
3409	Other Charges		
MISCELLANEOUS REVENUES			
3501	Sale of Municipal Property	30,000	26,425
3502	Interest on Investments	2,500	1,934
3503-3509	Other	5,500	17,977
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		
3916	From Trust & Fiduciary Funds		
3917	Transfers from Conservation Fund		
OTHER FINANCING SOURCES			
3934	Receipts from Long Term Bonds & Notes	1,100	
Less Proprietary Funds, Special Revenue Funds, or Capital Project Funds			
TOTAL GENERAL FUND REVENUE		1,175,898	4,410,721

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

Town of Springfield

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	945,049	1,405,609
b. Investments	1030		
c. Restricted Assets			
d. Taxes receivable	1080	233,719	262,412
e. Tax liens receivable	1110	108,452	135,940
f. Accounts receivable	1150		
g. Due from other governments	1260		9,781
h. Due from other funds	1310		
i. Other current assets	1400	7,002	10,579
j. Tax deeded property (subject to resale)	1670		
TOTAL ASSETS		1,294,222	1,824,321
B LIABILITIES AND FUND EQUITY	Acct. #	Beginning of Year	End of year
Current liabilities	(a)	(b)	(c)
a. Warrants and accounts payable	2020	9,149	11,268
b. Compensated absences payable	2030		
c. Contracts payable	2050		
d. Due to other governments	2070	377	384
e. Due to school districts	2075	649,324	1,043,964
f. Due to other funds	2080	6,793	8,028
g. Deferred revenue	2220		
h. Notes payable - Current	2230		
i. Bonds payable - Current	2250		
j. Other payables	2270		6,651
TOTAL CURRENT LIABILITIES		665,643	1,070,295
Fund equity			
a. Nonspendable Fund Balance	2440		10,579
b. Restricted Fund Balance	2450		
c. Committed Fund Balance	2460		87,307
d. Assigned Fund Balance	2490		2,630
e. Unassigned Fund Balance	2530	628,579	653,510
TOTAL FUND EQUITY		628,579	754,026
3 TOTAL LIABILITIES AND FUND EQUITY		1,294,222	1,824,321

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1,411,500
= SMS-61

audit
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Note: to be GASB 64 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 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
(From pgs. 2-3 of tax collector's report)	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****

