

PDF 10/12/12

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 signatures of selectmen]*

*[Handwritten signature]*

### PREPARER

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) Gregory A. Colby	Signature <i>[Handwritten Signature]</i>
Regular Office Hours Monday through Friday, 8am to 5pm	Email address gcolby@plodzick.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

1	2	3	4	5
Acct. #	EXPENDITURE	Voted Appropriations Final MS-2	Other Authorizations* Explain Below	Actual Expenditures
<b>GENERAL GOVERNMENT TOTAL =</b>				
4130-4139	Executive	216,599		197,493
4140-4149	Election, Reg. & Vital Statistics	58,708		55,315
4150-4151	Financial Administration	59,238		56,693
4152	Property Assessment	72,558		71,010
4153	Legal Expense	224,000		202,198
4155-4159	Personnel Administration			0
4191-4193	Planning & Zoning	34,177		29,486
4194	General Government Buildings	80,000		51,398
4195	Cemeteries			0
4196	Insurance			0
4197	Advertising & Regional Assoc.	10,900		10,900
4199	Other General Government	3,800		3,937
<b>PUBLIC SAFETY TOTAL =</b>				
4210-4214	Police	469,706		449,816
4215-4219	Ambulance			0
4220-4229	Fire	139,981		134,319
4240-4249	Building Inspection	8,500		10,095
4290-4296	Emergency Management			0
4299	Other (Incl. Communications)	59,800		59,731
<b>AIRPORT/AVIATION CENTER TOTAL =</b>				
4301-4309	Airport Operations			
<b>HIGHWAYS &amp; STREETS TOTAL =</b>				
4311	Administration			0
4312	Highways & Streets	556,677		550,933
4313	Bridges			0
4316	Street Lighting	39,000		36,832
4319	Other			0
<b>SANITATION TOTAL =</b>				
4321	Administration			0
4323	Solid Waste Collection			0
4324	Solid Waste Disposal			0
4325	Solid Waste Facility Clean-up			0
4326-4329	Sewage Coll. & Disposal & Other			0
Page Sub-Totals		2,033,141		1,820,194

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 OUTLAY</b> show detail below				
4901	Land			0
4902	Machinery, Vehicles & Equipment			0
4903	Buildings			0
4909	Improvements Other Than Bldgs.			0
<b>OPERATING TRANSFERS OUT</b> show detail below				
4912	To Special Revenue Fund	499,768		488,141
4913	To Capital Projects Fund	99,000		628,415
4914	To Enterprise Fund			0
	- Sewer			
	- Water			
	- Electric			
	- Airport			
4915	To Capital Reserve Fund	170,000		170,000
4916	To Expend. Trust Fund - not #4917	2,100		2,000
4917	To Health Maint. Trust Funds			0
4918	To Nonexpendable Trust Funds			0
4919	To Fiduciary Funds			0
<b>PAYMENTS TO OTHER GOVERNMENTS</b>				
4931	Taxes Assessed for County	396,348		396,348
4932	Taxes Assessed for Village Dist.	157,816		157,816
4933	Taxes Assessed for Local Educ.	3,831,011		3,831,011
4934	Taxes Assessed for State Educ.	596,697		596,697
4939	Payments to Other Governments	0		0
Less Proprietary Funds or Capital Project Funds		0		1,116,556
		<b>8,218,551</b>	<b>0</b>	<b>7,494,367</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.

			Town/City Name	
			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	
3110	Property Taxes (commitment less overlay)	6,825,760	7,015,407	
3120	Land Use Change Taxes - General Fund	13,700	13,015	
3121	Land Use Change Taxes - Conservation Fund			
3180	Resident Taxes			
3185	Timber Taxes	1,300	13,661	
3186	Payment in Lieu of Taxes	86,000	86,069	
3187	Excavation Tax (\$.02 cents per cu yd)	450	469	
3189	Other Taxes			
3190	Interest & Penalties on Delinquent Taxes	120,000	113,636	
	Inventory Penalties			
<b>PERMITS &amp; FEES</b>				
3210	Business Licenses & Permits	100	570	
3220	Motor Vehicle Permit Fees	325,000	339,019	
3230	Building Permits	1,800	1,710	
3290	Other Licenses, Permits & Fees	7,500	8,019	
3311-3319	From Federal Government		0	
<b>GRANTS</b>				
3351	Shared Revenues		0	
3352	Meals & Rooms Tax Distribution	112,815	112,815	
3353	Highway Block Grant	108,558	108,558	
3354	Water Pollution Grant		0	
3355	Housing & Community Development			
3356	State & Federal Forest Land Reimbursement		0	
3357	Flood Control Reimbursement		0	
3359	Other (Including Railroad Tax)		0	
3379	From Other Governments	0	0	
<b>CHARGES FOR SERVICES</b>				
3401-3408	Income from Departments	16,700	17,037	
3409	Other Charges			
<b>MISCELLANEOUS REVENUES</b>				
3501	Sale of Municipal Property		0	
3502	Interest on Investments		0	
3503-3509	Other	100	3,029	
<b>INTERFUND OPERATING TRANSFERS IN</b>				
3912	From Special Revenue Funds	499,768	430,322	
3913	From Capital Projects Funds	99,000	803,515	
3914	From Enterprise Funds		0	
	Sewer - (Offset)			
	Water - (Offset)			
	Electric - (Offset)			
	Airport - (Offset)			
3915	From Capital Reserve Funds		0	
3916	From Trust & Fiduciary Funds		0	
3917	Transfers from Conservation Fund		0	
<b>OTHER FINANCING SOURCES</b>				
3934	Proceeds from Long Term Bonds & Notes		0	
Less Proprietary Funds or Capital Project Funds		0	1,233,837	
		8,218,551	7,833,014	

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/City of**                      **Town/City Name**                      **2011**  
**or Optional Reporting Year = n/a**

a. Cash and equivalents	1010	1,643,250	846,291
b. Investments	1030		0
c. Restricted Assets			
d. Taxes receivable (See Section D, page 7)	1080	2,059,241	3,171,845
e. Tax liens receivable (See Section D, page 7)	1110	661,767	855,505
f. Accounts receivable	1150		0
g. Due from other governments	1260		0
h. Due from other funds	1310	184,696	326,831
i. Other current assets	1400	7,347	10,961
j. Tax dedeed property (subject to resale)	1670		0
		<b>4,556,301</b>	<b>5,211,433</b>
a. Warrants and accounts payable	2020	1,454,855	138,373
b. Compensated absences payable	2030		0
c. Contracts payable	2050		0
d. Due to other governments	2070		157,816
e. Due to school districts	2075	1,813,615	2,032,704
f. Due to other funds	2080	2,142	8,204
g. Deferred revenue	2220		0
h. Notes payable - Current	2230	750,000	2,000,000
i. Bonds payable - Current	2250		0
j. Other payables	2270		0
		<b>4,020,612</b>	<b>4,337,097</b>
a. Nonspendable Fund Balance	2440		10,961
b. Restricted Fund Balance	2450		
c. Committed Fund Balance	2460		
d. Assigned Fund Balance	2490		
e. Unassigned Fund Balance	2530	535,689	863,375
		<b>535,689</b>	<b>874,336</b>
		<b>4,556,301</b>	<b>5,211,433</b>

*5 DOES NOT = MS-61*

*JD 10/11/12*

**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)

Total Revenues From Page 5	7,806,014	
Less Expenditures From Page 4	7,467,367	
Increase (decrease)	338,647	
Ending Fund Equity From Balance Sheet	674,336	These cells should be equal
Less Beginning Fund Equity From Balance Sheet	535,689	
Increase (decrease)	338,647	

1. School district liability at beg. of year (From balance sheet Acct # 2075, column b)	1,813,615	<del>1,815,400</del>
2. ADD: School district assessment for current year		4,427,708
3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)		6,241,323
4. SUBTRACT: Payments made to school district		<del>2,012,709</del> 4,228,619
(To balance sheet Acct # 2075, column c)		2,032,704

1. Short-term (TANS) debt at beginning of year	\$	750,000
2. ADD: New issues during current year		2,000,000
3. SUBTRACT: Issues retired during current year	<	750,000 >
4. Short-term (TANS) debt outstanding at end of year (Lines 1 + 2 - 3) (To balance sheet in Acct # 2230, column c)		2,000,000

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

MS-6 OPTIONAL RECONCILIATION (to assist in balance sheet preparation)			
A. OVERLAY & ALLOWANCE FOR UNCOLLECTIBLES/ABATEMENTS			
	(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 6)	-	-	-
<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. TAXPAYER RECEIVABLE WORKSHEET			
	1080	1110	TOTALS
	(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\*\***

