

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.

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.

Edna H. Hewlocke

[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)
Vachon Clukay & Company PC

Signature
Vachon Clukay & Company PC

Regular Office Hours
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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

See accompanying independent accountant's compilation report

1	2	3	4	5
Acct. #	EXPENDITURE	Voted Appropriations Final MS-2	Other Authorizations* Explain Below	Actual Expenditures
GENERAL GOVERNMENT TOTAL <i>(show detail below)</i>				
4130-4139	Executive	137,744		116,656
4140-4149	Election, Reg. & Vital Statistics	50,277		48,572
4150-4151	Financial Administration	62,575		61,541
4152	Property Assessment			
4153	Legal Expense	25,000		28,850
4155-4159	Personnel Administration	387,750		392,705
4191-4193	Planning & Zoning	21,200		11,494
4194	General Government Buildings	35,400		38,822
4195	Cemeteries	46,732		44,860
4196	Insurance	58,000		58,802
4197	Advertising & Regional Assoc.	4,200		4,148
4199	Other General Government			54
PUBLIC SAFETY TOTAL <i>(show detail below)</i>				
4210-4214	Police	403,581	4,090	376,589
4215-4219	Ambulance	66,500		66,398
4220-4229	Fire			
4240-4249	Building Inspection	32,200		27,329
4290-4298	Emergency Management	29,275	485	30,973
4299	Other (Incl. Communications)	6,000		3,226
AIRPORT/AVIATION CENTER TOTAL <i>(show detail below)</i>				
4301-4309	Airport Operations			
HIGHWAYS & STREETS TOTAL <i>(show detail below)</i>				
4311	Administration	740,899	(698,955)	33,252
4312	Highways & Streets		707,059	662,725
4313	Bridges			
4316	Street Lighting	20,000		17,082
4319	Other			
SANITATION TOTAL <i>(show detail below)</i>				
4321	Administration	243,852		213,201
4323	Solid Waste Collection			
4324	Solid Waste Disposal			
4325	Solid Waste Facility Clean-up			
4326-4329	Sewage Coll. & Disposal & Other			
Page Sub-Totals		2,371,185	12,679	2,237,277

Acct. #	Explanation for "Other Authorizations" (Column 4) (Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust, transfers)
4210-4214	\$4,090 - Unanticipated Revenue per RSA 31:95b
4290-4298	\$485 - Unanticipated Revenue per RSA 31:95b
4311	\$8,104 - Unanticipated Revenue per RSA 31:95b
4311	(\$707,059) - Budget transfer to account 4312
4312	\$707,059 - Budget transfer from account 4311

See accompanying independent accountant's compilation report

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	1,800		756
4414	Pest Control	1,850		257
4415-4419	Health Agencies & Hosp. & Other	23,556		19,777
WELFARE show detail below				
4441-4442	Administration & Direct Assist.	25,000		7,916
4444	Intergovernmental Welfare Pymts			
4445-4449	Vendor Payments & Other			
CULTURE & RECREATION show detail below				
4520-4529	Parks & Recreation	82,090		77,997
4550-4559	Library	122,315		118,031
4583	Patriotic Purposes	500		612
4589	Other Culture & Recreation			
CONSERVATION show detail below				
4611-4612	Admin. & Purch. of Nat. Resources	3,750		2,331
4619	Other Conservation			
4631-4632	Redevelopment and Housing			
4651-4659	Economic Development			
DEBT SERVICE show detail below				
4711	Princ.- Long Term Bonds & Notes	115,000		115,000
4721	Interest-Long Term Bonds & Notes	88,200		88,138
4723	Int. on Tax Anticipation Notes	100		
4790-4799	Other Debt Service			
Page Sub-Totals		463,961	0	430,815

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 <i>(show detail below)</i>				
4901	Land			
4902	Machinery, Vehicles & Equipment	93,700	24,000	107,231
4903	Buildings		35,401	
4909	Improvements Other Than Bldgs.	335,100	(88,731)	241,494
OPERATING TRANSFERS OUT <i>(show detail below)</i>				
4912	To Special Revenue Fund			
4913	To Capital Projects Fund			
4914	To Enterprise Fund			
	- Sewer			
	- Water			
	- Electric			
	- Airport			
4915	To Capital Reserve Fund	154,000		149,000
4916	To Expend. Trust Fund - not #4917	15,500		20,500
4917	To Health Maint. Trust Funds			
4918	To Nonexpendable Trust Funds			
4919	To Fiduciary Funds			
	<i>Page Sub-Totals</i>	<i>598,300</i>	<i>(29,330)</i>	<i>518,225</i>
	<i>Total Local Expenditure Sub-Totals</i>	<i>3,433,446</i>	<i>(16,651)</i>	<i>3,186,317</i>
PAYMENTS TO OTHER GOVERNMENTS				
4931	Taxes Assessed for County	1,851,828		1,851,828
4932	Taxes Assessed for Village Dist.	385,892		385,892
4933	Taxes Assessed for Local Educ.	4,710,580		4,710,580
4934	Taxes Assessed for State Educ.	1,237,720		1,237,720
4939	Payments to Other Governments			
Less Proprietary Funds or Capital Project Funds				
		11,619,466	(16,651)	11,372,337

Acct. #	Explanation for "Other Authorizations" (Column 4) (Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust, transfers)
4902	\$24,000 - Prior year carryforward appropriation
4903	\$35,401 - Prior year carryforward appropriation
4909	\$2,187 - Prior year carryforward appropriation
4909	(\$90,218) - Current year carryforward appropriation

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)	10,017,904	10,006,942
3120	Land Use Change Taxes - General Fund		
3121	Land Use Change Taxes - Conservation Fund		
3180	Resident Taxes		
3185	Timber Taxes	12,000	15,972
3196	Payment in Lieu of Taxes	9,500	9,500
3187	Excavation Tax (\$.02 cents per cu yd)	1,000	985
3189	Other Taxes		
3190	Interest & Penalties on Delinquent Taxes	58,000	71,715
	Inventory Penalties		
	LICENSES, PERMITS & FEES		
3210	Business Licenses & Permits	500	529
3220	Motor Vehicle Permit Fees	650,000	686,717
3230	Building Permits	23,000	25,865
3290	Other Licenses, Permits & Fees	16,000	15,734
3311-3319	From Federal Government		1,329
	FROM STATE		
3351	Shared Revenues		
3352	Meals & Rooms Tax Distribution	160,985	160,985
3353	Highway Block Grant	152,981	155,306
3354	Water Pollution Grant		
3355	Housing & Community Development		
3356	State & Federal Forest Land Reimbursement	5,196	5,196
3357	Flood Control Reimbursement		
3359	Other (Including Railroad Tax)	28,300	41,497
3379	From Other Governments		
	CHARGES FOR SERVICES		
3401-3406	Income from Departments	45,000	41,590
3409	Other Charges	80,000	80,933
	MISCELLANEOUS REVENUES		
3501	Sale of Municipal Property	26,000	26,760
3502	Interest on Investments	7,000	7,023
3503-3509	Other	29,000	23,273
	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	143,700	133,231
3916	From Trust & Fiduciary Funds	3,400	4,308
3917	Transfers from Conservation Fund		
	OTHER FINANCING SOURCES		
3934	Proceeds from Long Term Bonds & Notes		
Less Proprietary Funds or Capital Project Funds			
		11,469,466	11,515,390

General Fund Balance Sheet for Town/City of Chesterfield 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	2,963,058	3,038,502
b. Investments	1030		
c. Restricted Assets			
d. Taxes receivable	1080	537,039	586,552
e. Tax liens receivable	1110	206,966	198,446
f. Accounts receivable	1150		
g. Due from other governments	1260	99,503	
h. Due from other funds	1310		
i. Other current assets	1400		
j. Tax deeded property (subject to resale)	1670		
		3,806,566	3,823,500
LIABILITIES AND FUND BALANCE			
a. Warrants and accounts payable	2020	139,599	45,632
b. Compensated absences payable	2030		
c. Contracts payable	2050		
d. Due to other governments	2070		
e. Due to school districts	2075	2,668,046	2,638,694
f. Due to other funds	2080	6,250	
g. Deferred revenue	2220	3,500	6,950
h. Notes payable - Current	2230		
i. Bonds payable - Current	2250		
j. Other payables	2270		
		2,817,395	2,691,276
FUND BALANCE			
a. Nonspendable Fund Balance	2440		
b. Restricted Fund Balance	2450		
c. Committed Fund Balance	2480	18,249	
d. Assigned Fund Balance	2490		90,918
e. Unassigned Fund Balance	2530	970,922	1,041,306
		989,171	1,132,224
		3,806,566	3,823,500

See accompanying independent accountant's compilation report

MS-5 **RECONCILIATION** (to assist in balance sheet preparation)

A. GENERAL FUND BALANCE SHEET RECONCILIATION

Total Revenues From Page 5	11,515,390
Less Expenditures From Page 4	11,372,337
Increase (decrease)	143,053
Ending Fund Equity From Balance Sheet	1,132,224
Less Beginning Fund Equity From Balance Sheet	989,171
Increase (decrease)	143,053

B. RECONCILIATION OF SCHOOL DISTRICT LIABILITY ACCT. #2076

	Amount
1. School district liability at beg. of year (From balance sheet Acct # 2075, column b)	2,668,046
2. ADD: School district assessment for current year	5,948,300
3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)	8,616,346
4. SUBTRACT: Payments made to school district	< 5,977,652 >
(To balance sheet Acct # 2075, column c)	2,638,694

C. RECONCILIATION OF TAX ANTICIPATION NOTES

	Amount
1. Short-term (TANS) debt at beginning of year	\$ - 0 -
2. ADD: New issues during current year	None
3. SUBTRACT: Issues retired during current year	< None >
4. Short-term (TANS) debt outstanding at end of year (Lines 1 + 2 - 3) (To balance sheet in Acct # 2230, column c)	- 0 -

See accompanying independent accountant's compilation report

(a) Description	(b) Original obligation	(c) Purpose	(d) Annual installment	(e) Interest rate	(f) Date of final payment	(g) Bonds o/s at beginning of year	(h) Bonds issued this year	(i) Bonds retired this year	(j) Bonds o/s at end of year
2007 Town Officer/Police Station	\$ 2,250,000	General	\$110,000 to \$115,000	4.57%	06/15/27	\$ 1,880,000	\$ -	\$ 115,000	\$ 1,765,000
TOTAL	\$ 2,250,000					\$ 1,880,000	\$ -	\$ 115,000	\$ 1,765,000

Remarks

See accompanying independent accountant's compilation report