

# FINANCIAL REPORT OF THE TOWN OR CITY BUDGET

Enter TOWN/CITY Name Here >

TOWN OF CHICHESTER

Enter Calendar Reporting Year Here >

2011

(January 1 to December 31)

Enter Optional Reporting Year Here >

n/a

(July 1 to June 30)

DOES THE TOWN/CITY ACCOUNT FOR SOME EXPENDITURES AS PROPRIETARY FUNDS OR CAPITAL PROJECT FUNDS?

NO

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

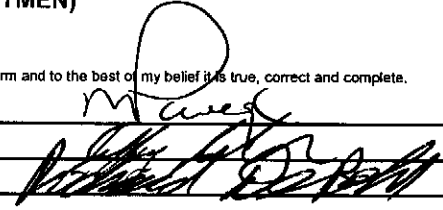
Return Completed Form By April 1 For Calendar Fiscal Year and By September 1 for Optional Fiscal Year

### GOVERNING BODY (SELECTMEN)

Date Signed: 7/10/12

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.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

  
\_\_\_\_\_  
\_\_\_\_\_

### 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)  
Sheryl A. Pratt, CPA

Signature  


Regular Office Hours  
MON-Fri 8AM-5PM

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FOR DRA USE ONLY

RECEIVED

JUL 12 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
4130-4139	Executive	111,980		109,583
4140-4149	Election, Reg. & Vital Statistics	40,560		39,490
4150-4151	Financial Administration	52,094		49,907
4152	Property Assessment	11,868		11,791
4153	Legal Expense	12,000		12,531
4155-4159	Personnel Administration	208,307		190,862
4191-4193	Planning & Zoning	7,875		1,940
4194	General Government Buildings	16,412		16,921
4195	Cemeteries	12,700		8,038
4196	Insurance	32,742		32,917
4197	Advertising & Regional Assoc.	4,600		4,660
4199	Other General Government	9,750		16,076
4210-4214	Police	365,954		354,622
4215-4219	Ambulance	82,666		80,240
4220-4229	Fire	106,655		106,886
4240-4249	Building Inspection	16,180		10,207
4290-4298	Emergency Management	9,246		4,400
4299	Other (Incl. Communications)	0		0
4301-4309	Airport Operations	0		0
4311	Administration	145,119		146,262
4312	Highways & Streets	234,905		216,629
4313	Bridges	12,500		9,569
4316	Street Lighting	1,134		1,096
4319	Other	0		0
4321	Administration	0		0
4323	Solid Waste Collection	0		0
4324	Solid Waste Disposal	90,897		90,896
4325	Solid Waste Facility Clean-up	0		0
4326-4329	Sewage Coll. & Disposal & Other	0		0

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>Water Services</b>			
4331	Administration	0		0
4332	Water Services	0		0
4335-4339	Water Treatment, Conserv. & Other	0		0
	<b>Electric Costs</b>			
4351-4352	Admin. and Generation	0		0
4353	Purchase Costs	0		0
4354	Electric Equipment Maintenance	0		0
4359	Other Electric Costs	0		0
	<b>Health Services</b>			
4411	Administration	600		500
4414	Pest Control	200		75
4415-4419	Health Agencies & Hosp. & Other	2,899		2,899
	<b>Intergovernmental &amp; Vendor</b>			
4441-4442	Administration & Direct Assist.	5,835		5,794
4444	Intergovernmental Welfare Pymts	0		0
4445-4449	Vendor Payments & Other	13,500		8,729
	<b>Parks &amp; Recreation</b>			
4520-4529	Parks & Recreation	5,350		4,640
4550-4559	Library	48,822		48,822
4583	Patriotic Purposes	0		0
4589	Other Culture & Recreation	6,000		5,509
	<b>Conservation &amp; Economic Development</b>			
4611-4612	Admin. & Purch. of Nat. Resources	0		0
4619	Other Conservation	900		645
4831-4832	Redevelopment and Housing	0		0
4651-4659	Economic Development	0		0
	<b>Debt Service</b>			
4711	Princ.- Long Term Bonds & Notes	0		0
4721	Interest-Long Term Bonds & Notes	0		0
4723	Int. on Tax Anticipation Notes	1		0
4790-4799	Other Debt Service	0		0

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
4901	Land	0		0
4902	Machinery, Vehicles & Equipment	9,000		12,800
4903	Buildings	24,470		17,240
4909	Improvements Other Than Bldgs.	67,188		65,928
4912	To Special Revenue Fund	0		0
4913	To Capital Projects Fund	0		0
4914	To Enterprise Fund			
	- Sewer	0		0
	- Water	0		0
	- Electric	0		0
	- Airport	0		0
4915	To Capital Reserve Fund	78,000		78,000
4916	To Expend. Trust Fund - not #4917	0		0
4917	To Health Maint. Trust Funds	0		0
4918	To Nonexpendable Trust Funds	0		0
4919	To Fiduciary Funds	0		0
4931	Taxes Assessed for County	688,848		688,848
4932	Taxes Assessed for Village Dist.	0		0
4933	Taxes Assessed for Local Educ.	3,323,081		3,323,081
4934	Taxes Assessed for State Educ.	611,940		611,940
4939	Payments to Other Governments	0		0
Less Proprietary Funds or Capital Project Funds				
		6,472,776	0	6,370,973

Acct. #	Explanation for "Other Authorizations" (Column 4) (Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust, transfers)

			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)	5,627,201	5,646,678	
3120	Land Use Change Taxes - General Fund	3,000	1,460	
3121	Land Use Change Taxes - Conservation Fund	0	0	
3180	Resident Taxes	0	0	
3185	Timber Taxes	1,500	2,322	
3186	Payment in Lieu of Taxes	0	0	
3187	Excavation Tax (\$.02 cents per cu yd)	0	0	
3189	Other Taxes	0	0	
3180	Interest & Penalties on Delinquent Taxes	75,000	83,562	
	Inventory Penalties	0	0	
3210	Business Licenses & Permits	800	670	
3220	Motor Vehicle Permit Fees	385,000	396,484	
3230	Building Permits	15,000	13,095	
3290	Other Licenses, Permits & Fees	5,000	16,529	
3311-3319	From Federal Government	0	3,866	
3351	Shared Revenues	0	0	
3352	Meals & Rooms Tax Distribution	112,681	112,681	
3353	Highway Block Grant	94,358	91,837	
3354	Water Pollution Grant	0	0	
3355	Housing & Community Development	0	0	
3356	State & Federal Forest Land Reimbursement	1,900	1,900	
3357	Flood Control Reimbursement	0	0	
3359	Other (Including Railroad Tax)	0	12,522	
3379	From Other Governments	0	0	
3401-3408	Income from Departments	15,000	9,851	
3409	Other Charges	0	0	
3501	Sale of Municipal Property	0	0	
3502	Interest on Investments	1,000	823	
3503-3509	Other	21,000	25,606	
3912	From Special Revenue Funds	9,000	9,000	
3913	From Capital Projects Funds	0	0	
3914	From Enterprise Funds	0	0	
	Sewer - (Offset)	0	0	
	Water - (Offset)	0	0	
	Electric - (Offset)	0	0	
	Airport - (Offset)	0	0	
3915	From Capital Reserve Funds	67,186	77,502	
3916	From Trust & Fiduciary Funds	0	5,498	
3917	Transfers from Conservation Fund	0	0	
3934	Proceeds from Long Term Bonds & Notes	0	0	
Less Proprietary Funds or Capital Project Funds				
		6,434,626	6,512,164	

General Fund Balance Sheet for Town/City of

TOWN OF CHICHESTER

2011

or Optional Reporting Year = n/a

a. Cash and equivalents	1010	1,949,994	1,733,065
b. Investments	1030	0	
c. Restricted Assets		0	
d. Taxes receivable (See Section D, page 7)	1080	378,791	427,182
e. Tax liens receivable (See Section D, page 7)	1110	256,458	249,688
f. Accounts receivable	1150	20,416	23,305
g. Due from other governments	1260	1,523	2,212
h. Due from other funds	1310	4,010	24,245
i. Other current assets	1400	530	42,900
j. Tax deeded property (subject to resale)	1670		
		2,611,722	2,502,597
a. Warrants and accounts payable	2020	34,069	29,848
b. Compensated absences payable	2030	0	0
c. Contracts payable	2050	0	0
d. Due to other governments	2070	62	0
e. Due to school districts	2075	2,084,219	1,835,021
f. Due to other funds	2080	728	0
g. Deferred revenue	2220	6,748	5,661
h. Notes payable - Current	2230	0	0
i. Bonds payable - Current	2250	0	0
j. Other payables	2270	1,167	6,147
		2,126,993	1,876,677
a. Nonspendable Fund Balance	2440	0	42,900
b. Restricted Fund Balance	2450	0	0
c. Committed Fund Balance	2460	0	0
d. Assigned Fund Balance	2490	0	0
e. Unassigned Fund Balance	2530	484,729	583,020
		484,729	625,920
		2,611,722	2,502,597

MS-5	RECONCILIATION (to assist in balance sheet preparation)				
<b>RECONCILIATION OF FUND BALANCE SHEET</b>					
	Total Revenues From Page 5		6,512,164		
	Less Expenditures From Page 4		6,370,973		
	Increase (decrease)		141,191		
	Ending Fund Equity From Balance Sheet		625,920		
	Less Beginning Fund Equity From Balance Sheet		484,729		
	Increase (decrease)		141,191		
<b>RECONCILIATION OF SCHOOL DISTRICT LIABILITY</b>					
	1. School district liability at beg. of year (From balance sheet Acct # 2075, column b)		2,084,219		
	2. ADD: School district assessment for current year		3,935,021		
	3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)		6,019,240		
	4. SUBTRACT: Payments made to school district		< 4,184,219 >		
	(To balance sheet Acct # 2075, column c)		1,835,021		
<b>RECONCILIATION OF SHORT-TERM DEBT</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)		-		

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

**SECTION A: RECONCILIATION OF ALLOWANCE FOR ABATEMENTS PAID**

	(a)	(b)	(c)
1. Overlay/Allowance for Uncollectibles/Abatements (Beginning of year) *	39,850	21,613	61,463
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)	39,850	21,613	61,463

\*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) .

\*\*The amount in column c will go into line 1(b) for next year's worksheet.

**SECTION B: RECONCILIATION FROM BALANCE SHEET WORKSHEET**

	(a)	(b)	(c)
1. Uncollected, end of year	427,182	249,688	676,870
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)	427,182	249,688	676,870



MS-5

Financial Report of the Budget

TOWN OF CHICHESTER

Reporting Year = 2011 Op FY Reporting Year = n/a

(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
<b>TOTAL</b> →									

Remarks

