

PDF 10/10/12

FINANCIAL REPORT OF THE TOWN OR CITY BUDGET

Enter TOWN/CITY Name Here >

DANVILLE, NH

Enter Calendar Reporting Year Here >

2011

(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?

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: 10-8-2012

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]

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)

Karen Snow, Melanson Heath & Company, PC

Signature

Karen Snow, Melanson Heath & Company, PC

Regular Office Hours

Monday - Friday (8 - 5)

Email address

ksnow@melansonheath.com

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OCT 09 2012

NH DEPT OF REV ADMIN
MUNICIPAL SERVICES

MUNICIPAL SERVICES DIVISION
P.O. BOX 487, CONCORD, NH 03302-0487
(603)230-5090

Financial Report of the Budget - Town of DANVILLE, NH
Reporting Year = 2011

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>		675,118	2,762	685,487
4130-4139	Executive	108,629		112,069
4140-4149	Election, Reg. & Vital Statistics	64,188		64,019
4150-4151	Financial Administration	89,364	250	85,979
4152	Property Assessment	22,820		22,820
4153	Legal Expense	40,700		46,821
4155-4159	Personnel Administration	216,488	2,512	214,647
4191-4193	Planning & Zoning	10,613		7,431
4194	General Government Buildings	65,922		72,994
4195	Cemeteries	24,650		23,740
4196	Insurance	27,134		29,706
4197	Advertising & Regional Assoc.	3,057		2,941
4199	Other General Government	1,553		2,320
PUBLIC SAFETY TOTAL* <i>show detail below</i>		687,523	0	649,118
4210-4214	Police	391,695		370,314
4215-4219	Ambulance			
4220-4229	Fire	275,778		258,389
4240-4249	Building Inspection	15,350		13,546
4290-4298	Emergency Management	4,700		5,869
4299	Other (Incl. Communications)			
AIRPORT/AVIATION CENTER TOTAL* <i>show detail below</i>		0	0	0
4301-4309	Airport Operations			
HIGHWAYS & STREETS TOTAL* <i>show detail below</i>		514,805		493,496
4311	Administration			
4312	Highways & Streets	508,219		488,203
4313	Bridges			
4316	Street Lighting	6,452		5,293
4319	Other	134		
SANITATION TOTAL* <i>show detail below</i>		337,005	(372)	336,235
4321	Administration			
4323	Solid Waste Collection	337,005	(372)	336,235
4324	Solid Waste Disposal			
4325	Solid Waste Facility Clean-up			
4326-4329	Sewage Coll. & Disposal & Other			

Acct. #	Explanation for "Other Authorizations" (Column 4) (Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust, transfers)
4150-4151	2010 Encumbrance of \$650 expended in 2011 + 2011 Encumbrance of (\$400) to be expended in 2012
4155-4159	2010 Encumbrance expended in 2011
4323	2010 Encumbrance of \$1,189 expended in 2011 + 2011 Encumbrance of (\$1,561) to be expended in 2012

Financial Report of the Budget - Town of DANVILLE, NH
Reporting Year = 2011

1	2	3	4	5
Acct. #	EXPENDITURE	Voted Appropriations Final MS-2	Other Authorizations* Explain Below	Actual Expenditures
	WATER DISTRIBUTION & TREATMENT show detail below	0	0	0
4331	Administration			
4332	Water Services			
4335-4339	Water Treatment, Conserv. & Other			
	ELECTRIC show detail below	0	0	0
4351-4352	Admin. and Generation			
4353	Purchase Costs			
4354	Electric Equipment Maintenance			
4359	Other Electric Costs			
	HEALTH show detail below	30,273	0	30,273
4411	Administration	27,050		192
4414	Pest Control	12,223		30,084
4415-4419	Health Agencies & Hosp. & Other			
	WELFARE show detail below	68,033	0	68,033
4441-4442	Administration & Direct Assist.	25,052		38,551
4444	Intergovernmental Welfare Pymts			
4445-4449	Vendor Payments & Other	29,482		29,482
	CULTURE & RECREATION show detail below	220,438	(123)	210,388
4520-4529	Parks & Recreation	24,500		21,597
4550-4559	Library	183,553	(123)	183,430
4583	Patriotic Purposes	3,686		2,885
4589	Other Culture & Recreation	8,400		2,683
	CONSERVATION show detail below	3,003	0	2,451
4611-4612	Admin. & Purch. of Nat. Resources	3,002		2,451
4619	Other Conservation	1		
4631-4632	Redevelopment and Housing			
4651-4659	Economic Development			
	DEBT SERVICE show detail below	28,375	0	28,375
4711	Princ.- Long Term Bonds & Notes	25,000		25,000
4721	Interest-Long Term Bonds & Notes	1,875		1,875
4723	Int. on Tax Anticipation Notes	1,500		
4790-4799	Other Debt Service			
	TOTAL	443,327	(123)	443,327

Acct. #	Explanation for "Other Authorizations" (Column 4) (Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust; transfers)
4550-4559	2011 Re-appropriation of 2010 interest income

MS-6

Financial Report of the Budget - Town of DANVILLE, NH

Reporting Year = 2011

1	2	3	4	5
Acct. #	EXPENDITURE	Voted Appropriations Final MS-2	Other Authorizations* Explain Below	Actual Expenditures
	CAPITAL OUTLAY	150,000	24,895	174,895
4901	Land			
4902	Machinery, Vehicles & Equipment		24,895	24,895
4903	Buildings	150,000		150,000
4909	Improvements Other Than Bldgs.			0
	OPERATING TRANSFERS OUT	43,880	0	43,880
4912	To Special Revenue Fund			
4913	To Capital Projects Fund			
4914	To Enterprise Fund			
	- Sewer			
	- Water			
	- Electric			
	- Airport			
4915	To Capital Reserve Fund	43,000		43,000
4916	To Expend. Trust Fund - not #4917	880		880
4917	To Health Maint. Trust Funds			
4918	To Nonexpendable Trust Funds			
4919	To Fiduciary Funds			
	Total Local Expenditures	203,880	24,895	228,775
	PAYMENTS TO OTHER GOVERNMENTS			
4931	Taxes Assessed for County	342,011		342,011
4932	Taxes Assessed for Village Dist.			
4933	Taxes Assessed for Local Educ.	6,167,073		6,167,073
4934	Taxes Assessed for State Educ.	851,014		851,014
4939	Payments to Other Governments			
	Less Proprietary Funds or Capital Project Funds			
		10,113,751	27,162	10,086,439

Acct. #	Explanation for "Other Authorizations" (Column 4) (Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust; transfers)
4902	2010 Encumbrance expended in 2011

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.

DANVILLE, NH	
2011	Reporting Year

Acct. #	SOURCE OF REVENUE	Estimated Revenues Used to Set Tax Rate	Actual Revenues
TAXES			
3110	Property Taxes (commitment less overlay)	8,934,131	8,970,654
3120	Land Use Change Taxes - General Fund		
3121	Land Use Change Taxes - Conservation Fund		
3180	Resident Taxes		
3185	Timber Taxes	1,000	1,628
3186	Payment in Lieu of Taxes		
3187	Excavation Tax (\$.02 cents per cu yd)	230	230
3189	Other Taxes		
3190	Interest & Penalties on Delinquent Taxes	95,000	96,343
	Inventory Penalties		
LICENSES/PERMITS & FEES			
3210	Business Licenses & Permits		
3220	Motor Vehicle Permit Fees	500,000	605,534
3230	Building Permits	20,877	21,216
3290	Other Licenses, Permits & Fees	6,670	7,893
3311-3319	From Federal Government		2,721
FROM STATE			
3351	Shared Revenues		
3352	Meals & Rooms Tax Distribution	195,941	195,941
3353	Highway Block Grant	107,673	109,936
3354	Water Pollution Grant		
3355	Housing & Community Development		
3356	State & Federal Forest Land Reimbursement	5	5
3357	Flood Control Reimbursement		
3359	Other (Including Railroad Tax)		790
3379	From Other Governments		
CHARGES FOR SERVICES			
3401-3406	Income from Departments	2,100	2,439
3409	Other Charges		
MISCELLANEOUS REVENUES			
3501	Sale of Municipal Property		4,812
3502	Interest on Investments		4,207
3503-3509	Other	124	17,152
INTERFUND OPERATING TRANSFERS			
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	Proceeds from Long Term Bonds & Notes		
Less Proprietary Funds or Capital Project Funds			
		9,863,751	10,041,501

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 of		DANVILLE, NH	2011
ASSETS		Asset #	End of year
Current assets		(a)	(b)
a. Cash and equivalents	1010	3,592,133	3,155,535
b. Investments	1030		
c. Restricted Assets			
d. Taxes receivable (See Section D, page 7)	1080	602,987	542,157
e. Tax liens receivable (See Section D, page 7)	1110	281,139	313,625
f. Accounts receivable	1150	2,013	2,590
g. Due from other governments	1260		
h. Due from other funds	1310	85,874	3,201
i. Other current assets	1400		
j. Tax deeded property (subject to resale)	1670		
		4,564,146	4,017,108
LIABILITIES			
a. Warrants and accounts payable	2020	42,255	186,922
b. Compensated absences payable	2030		
c. Contracts payable	2050		
d. Due to other governments	2070		
e. Due to school districts	2075	3,506,402	2,865,087
f. Due to other funds	2080	11,681	310
g. Deferred revenue	2220		
h. Notes payable - Current	2230		
i. Bonds payable - Current	2250		
j. Other payables	2270	1,383	1,302
		3,561,721	3,053,621
FUND BALANCES			
a. Nonspendable Fund Balance	2440		
b. Restricted Fund Balance	2450		
c. Committed Fund Balance	2460		
d. Assigned Fund Balance	2490	33,959	1,961
e. Unassigned Fund Balance	2530	968,466	961,526
		1,002,425	963,487
		4,564,146	4,017,108

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-6	RECONCILIATION (to assist in balance sheet preparation)			
A: GENERAL FUND BALANCE SHEET RECONCILIATION				
	Total Revenues From Page 5	10,041,501		
	Less Expenditures From Page 4	10,080,438		
	Increase (decrease)	(38,938)		
	Ending Fund Equity From Balance Sheet	993,487		These cells should be equal
	Less Beginning Fund Equity From Balance Sheet	1,002,425		
	Increase (decrease)	(38,938)		
B: RECONCILIATION OF SCHOOL DISTRICT LIABILITY (ACCT. # 2075) Amount				
	1. School district liability at beg. of year (From balance sheet Acct # 2075, column b)		3,506,402	✓
	2. ADD: School district assessment for current year		7,018,087	
	3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)		10,524,489	
	4. SUBTRACT: Payments made to school district		< 7,659,402 >	
	(To balance sheet Acct # 2075, column c)		2,865,087	✓
C: RECONCILIATION OF TAX ANTICIPATION NOTES Amount				
	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)		-	
SAMPLE FIGURES USED FOR ILLUSTRATION. USE THE MUNICIPALITY'S ACTUAL FIGURES				

MS-5 OPTIONAL RECONCILIATION (to assist in balance sheet preparation)			
A. USE OF OVERLAY & ALLOWANCE FOR UNCOLLECTIBLES/ABATEMENTS	Carry Forward	From Overlay	TOTAL
	(a)	(b)	(c)
1. Overlay/Allowance for Uncollectibles/Abatements (Beginning of year) *	39,601		39,601
2. SUBTRACT: Abatements made (From pgs. 2-3 of tax collector's report)	20,081		(20,081)
3. SUBTRACT: Discounts (From pg. 2 of tax collector's report)			-
4. SUBTRACT: Refunds (Cash abatements - from treasurer or bookkeeper)	6,877		(6,877)
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)	12,643	-	12,643
<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'S RECEIVABLE WORKSHEET			
1. Uncollected, end of year	From pgs. 2-3 of tax collector's report	From pgs. 2-3 of tax collector's report	TOTALS
	(a)	(b)	(c)
1. Uncollected, end of year	542,157	313,625	855,782
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)	542,157	313,625	855,782

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

