

Crane + Bell compilation

UFB #103,196

PDF 10/10/12

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.

Donald Labbe
James Barber
...

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) Crane & Bell PLLC	Signature <i>Crane & Bell, PLLC</i>
Regular Office Hours Monday thru Friday from 8:00am to 4:30pm	Email address donald.crane@craneandbellcpas.com

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SEP 20 2012

NH DEPT OF REV ADMIN
MUNICIPAL SERVICES

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

Reporting Year = 2011

OP FY Reporting Year = n/a

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	65,600		62,200
4140-4149	Election, Reg. & Vital Statistics	2,000		2,843
4150-4151	Financial Administration	8,200		8,100
4152	Property Assessment	11,253		12,198
4153	Legal Expense	15,000		15,784
4155-4159	Personnel Administration	10,000		5,487
4191-4193	Planning & Zoning	1,500		1,347
4194	General Government Buildings	19,500		21,480
4195	Cemeteries	5,000		4,693
4196	Insurance	3,807		3,707
4197	Advertising & Regional Assoc.	604		604
4199	Other General Government			150
PUBLIC SAFETY TOTAL =				
<i>show detail below</i>				
4210-4214	Police			
4215-4219	Ambulance	5,500		5,500
4220-4229	Fire	21,000		21,570
4240-4249	Building Inspection	800		661
4290-4298	Emergency Management	500		300
4299	Other (Incl. Communications)	200		
AIRPORT/AVIATION CENTER TOTAL =				
<i>show detail below</i>				
4301-4309	Airport Operations			
HIGHWAYS & STREETS TOTAL =				
<i>show detail below</i>				
4311	Administration	16,823		16,889
4312	Highways & Streets	75,000	25,500	89,129
4313	Bridges	7,500	(7,500)	
4316	Street Lighting	18,000	(18,000)	
4319	Other	33,325	(33,325)	
SANITATION TOTAL =				
<i>show detail below</i>				
4321	Administration	100		
4323	Solid Waste Collection	34,268		34,280
4324	Solid Waste Disposal	13,797		14,065
4325	Solid Waste Facility Clean-up	300		
4326-4329	Sewage Coll. & Disposal & Other			
<i>Page Sub-Totals</i>		<i>369,577</i>	<i>(50,325)</i>	<i>320,987</i>

Acct. #	Explanation for "Other Authorizations" (Column 4) (Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust, transfers)
4313	Per warrant article 4 the \$7,500 is for highway fuel and therefore belongs under 4312 Highway and Streets
4316	Per warrant article 4 the \$18,000 is for highway equipment maintenance and therefore belongs under 4312 Highway & Streets
4312	The \$25,500 is the reclassification of the above two amounts
4319	Per warrant article 10 this is an engineering study of West Dummer Bridge. It is Phase I with of an ultimate outcome of major repairs to the bridge and should be capital outlay.

1	2	3	4	5
Acct. #	EXPENDITURE	Voted Appropriations Final MS-2	Other Authorizations* Explain Below	Actual Expenditures
WATER DISTRIBUTION & TREATMENT = <i>show detail below</i>				
4331	Administration			
4332	Water Services			
4335-4339	Water Treatment, Conserv. & Other			
ELECTRIC = <i>show detail below</i>				
4351-4352	Admin. and Generation			
4353	Purchase Costs			
4354	Electric Equipment Maintenance			
4359	Other Electric Costs			
HEALTH = <i>show detail below</i>				
4411	Administration			
4414	Pest Control			
4415-4419	Health Agencies & Hosp. & Other	460		619
WELFARE = <i>show detail below</i>				
4441-4442	Administration & Direct Assist.	6,000		4,000
4444	Intergovernmental Welfare Pymts			
4445-4449	Vendor Payments & Other	1,525		
CULTURE & RECREATION = <i>show detail below</i>				
4520-4529	Parks & Recreation	1,500		1,500
4550-4559	Library	8,695		6,573
4583	Patriotic Purposes			
4589	Other Culture & Recreation			
CONSERVATION = <i>show detail below</i>				
4611-4612	Admin. & Purch. of Nat. Resources	1,000		1,402
4619	Other Conservation			
4631-4632	Redevelopment and Housing			
4651-4659	Economic Development			
DEBT SERVICE = <i>show detail below</i>				
4711	Princ.- Long Term Bonds & Notes			
4721	Interest-Long Term Bonds & Notes			
4723	Int. on Tax Anticipation Notes			
4790-4799	Other Debt Service			
<i>Page Sub-Totals</i>		19,780	0	14,984

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

Financial Report of the Budget - Town/City of **Dummer**

Reporting Year = **2011** OP FY Reporting Year = **n/a**

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			
4903	Buildings			
4909	Improvements Other Than Bldgs.		33,325	20,381
OPERATING TRANSFERS OUT <i>show detail below</i>				
4912	To Special Revenue Fund			25,877
4913	To Capital Projects Fund			
4914	To Enterprise Fund			
	- Sewer			
	- Water			
	- Electric			
	- Airport			
4915	To Capital Reserve Fund	15,000		15,000
4916	To Expend. Trust Fund - not #4917			
4917	To Health Maint. Trust Funds			
4918	To Nonexpendable Trust Funds			
4919	To Fiduciary Funds			
	<i>Page Sub-Totals</i>	15,000	33,325	61,258
	<i>Total Local Expenditure Sub-Totals</i>	403,757	0	360,539
PAYMENTS TO OTHER GOVERNMENTS				
4931	Taxes Assessed for County		203,792	203,792
4932	Taxes Assessed for Village Dist.			
4933	Taxes Assessed for Local Educ.		516,304	516,304
4934	Taxes Assessed for State Educ.		73,103	73,103
4939	Payments to Other Governments			
Less Proprietary Funds or Capital Project Funds				26,954
		403,757	793,199	1,162,584

Acct. #	Explanation for "Other Authorizations" (Column 4) (Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust, transfers)
4909	Reclassification of warrant article 10 from account number 4319.

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.

			Dummer	
			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)	981,440	981,068	
3120	Land Use Change Taxes - General Fund	1,700	5,900	
3121	Land Use Change Taxes - Conservation Fnd			
3180	Resident Taxes			
3185	Timber Taxes	8,100	8,793	
3186	Payment in Lieu of Taxes			
3187	Excavation Tax (\$.02 cents per cu yd)			
3189	Other Taxes	300		
3190	Interest & Penalties on Delinquent Taxes	4,774	6,066	
	Inventory Penalties			
LICENSES, PERMITS & FEES				
3210	Business Licenses & Permits			
3220	Motor Vehicle Permit Fees	35,000	42,753	
3230	Building Permits	70	120	
3290	Other Licenses, Permits & Fees	550	982	
3311-3319	From Federal Government		5,854	
FROM STATE				
3351	Shared Revenues			
3352	Meals & Rooms Tax Distribution	13,572	13,572	
3353	Highway Block Grant	18,044	18,044	
3354	Water Pollution Grant			
3355	Housing & Community Development			
3356	State & Federal Forest Land Reimbursement			
3357	Flood Control Reimbursement			
3359	Other (Including Railroad Tax)	11	26	
3379	From Other Governments			
CHARGES FOR SERVICES				
3401-3406	Income from Departments			
3409	Other Charges			
MISCELLANEOUS REVENUES				
3501	Sale of Municipal Property			
3502	Interest on Investments	70	351	
3503-3509	Other		3,413	
INTERFUND OPERATING TRANSFERS IN				
3911	From General Fund		20,496	
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	33,325	20,381	
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			20,794	
			1,096,956	1,107,025

General Fund Balance Sheet for Town/City of Dummer 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	71,440	86,300
b. Investments	1030	220,227	227,823
c. Restricted Assets			
d. Taxes receivable	1080	56,030	56,365
e. Tax liens receivable	1110	12,022	17,422
f. Accounts receivable	1150		
g. Due from other governments	1260	14,026	
h. Due from other funds	1310	5,589	7,452
i. Other current assets	1400		
j. Tax deeded property (subject to resale)	1670	1,402	2,776
		380,736	398,138
LIABILITIES			
a. Warrants and accounts payable	2020		4,815
b. Compensated absences payable	2030		
c. Contracts payable	2050		
d. Due to other governments	2070		
e. Due to school districts	2075	206,261	274,407
f. Due to other funds	2080		
g. Deferred revenue	2220		
h. Notes payable - Current	2230		
i. Bonds payable - Current	2250		
j. Other payables	2270		
		206,261	279,222
FUND BALANCES			
a. Nonspendable Fund Balance	2440	1,402	2,776
b. Restricted Fund Balance	2450		
c. Committed Fund Balance	2460		
d. Assigned Fund Balance	2490		12,944
e. Unassigned Fund Balance	2530	173,073	103,196
		174,475	118,916
		380,736	398,138

TR 301156
= TR P.41
= 0 base to MS-61

JD
10/8/12

*Note: To be GASB 54 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 or capital project funds.

MS-5	RECONCILIATION (to assist in balance sheet preparation)			
A. GENERAL FUND BALANCE SHEET RECONCILIATION				
	Total Revenues From Page 5		1,107,025	
	Less Expenditures From Page 4		1,162,584	
	Increase (decrease)		(55,559)	
	Ending Fund Equity From Balance Sheet		118,916	These cells should be equal
	Less Beginning Fund Equity From Balance Sheet		174,475	
	Increase (decrease)		(55,559)	
B. RECONCILIATION OF SCHOOL DISTRICT LIABILITY ACCT. #2075			Amount	
	1. School district liability at beg. of year (From balance sheet Acct # 2075, column b)		206,261	
	2. ADD: School district assessment for current year		589,407	
	3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)		795,668	
	4. SUBTRACT: Payments made to school district		< 521,261 >	
	(To balance sheet Acct # 2075, column c)		274,407	
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			
	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
	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****

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

AMORTIZATION OF LONG-TERM DEBT (including proprietary and capital project funds)									
Description	Original obligation	Purpose	Annual instalment	Interest rate	Date of final payment	Bonds o/s at beginning of year	Bonds issued this year	Bonds retired this year	Bonds o/s at end of year
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
	\$		\$			\$	\$	\$	\$
TOTAL									
Remarks									