

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.

Stephen Slack
Sheela Swain
Henry Spencer

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)
JOHN E. LYFORD

Signature

John E. Lyford

Regular Office Hours

Email Address

jjlyford@metrocast.net

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RECEIVED

JUL 03 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
GENERAL GOVERNMENT TOTAL =				
show detail below				
4130-4139	Executive	71,160		71,900
4140-4149	Election, Reg. & Vital Statistics	21,575		21,419
4150-4151	Financial Administration	31,372		30,202
4152	Property Assessment	45,454		29,464
4153	Legal Expense	20,000		14,633
4155-4159	Personnel Administration	40,000		40,642
4191-4193	Planning & Zoning	16,430		9,449
4194	General Government Buildings	47,000		44,570
4195	Cemeteries	4,000		2,465
4196	Insurance	89,900		89,325
4197	Advertising & Regional Assoc.	3,000		1,929
4199	Other General Government	0		0
PUBLIC SAFETY TOTAL =				
show detail below				
4210-4214	Police	135,140	800	134,760
4215-4219	Ambulance	25,020		27,059
4220-4229	Fire	65,500		66,438
4240-4249	Building Inspection	0		0
4290-4298	Emergency Management	3,600		360
4299	Other (Incl. Communications)	0		0
AIRPORT/AVIATION CENTER TOTAL =				
show detail below				
4301-4309	Airport Operations	0		0
HIGHWAYS & STREETS TOTAL =				
show detail below				
4311	Administration	0		0
4312	Highways & Streets	613,000	35,421	636,436
4313	Bridges	0		0
4316	Street Lighting	6,500		5,967
4319	Other	0		0
SANITATION TOTAL =				
show detail below				
4321	Administration	0		0
4323	Solid Waste Collection	48,424		46,166
4324	Solid Waste Disposal	128,000		91,790
4325	Solid Waste Facility Clean-up	6,600		3,653
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)
4210	Prior Year's Encumbrances
4312	Prior Year's Encumbrances

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	0		0
4332	Water Services	0		0
4335-4339	Water Treatment, Conserv. & Other	0		0
ELECTRIC - show detail below				
4351-4352	Admin. and Generation	0		0
4353	Purchase Costs	0		0
4354	Electric Equipment Maintenance	0		0
4359	Other Electric Costs	0		0
HEALTH - show detail below				
4411	Administration	0		0
4414	Pest Control	7,000		6,122
4415-4419	Health Agencies & Hosp. & Other	11,539		11,539
WELFARE - show detail below				
4441-4442	Administration & Direct Assist.	18,000		14,684
4444	Intergovernmental Welfare Pymts	0		0
4445-4449	Vendor Payments & Other	5,000		5,259
CULTURE & RECREATION - show detail below				
4520-4529	Parks & Recreation	3,500		3,500
4550-4559	Library	54,026		52,169
4583	Patriotic Purposes	1,000		695
4589	Other Culture & Recreation	0		0
CONSERVATION - show detail below				
4611-4612	Admin. & Purch. of Nat. Resources	4,770		4,345
4619	Other Conservation	0		0
		0		0
4631-4632	Redevelopment and Housing	0		0
4651-4659	Economic Development	0		0
DEBT SERVICE - show detail below				
4711	Princ.- Long Term Bonds & Notes	0		0
4721	Interest-Long Term Bonds & Notes	0		0
4723	Int. on Tax Anticipation Notes	2,500		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
CAPITAL OUTLAY show detail below				
4901	Land	0		0
4902	Machinery, Vehicles & Equipment	34,000		500
4903	Buildings	25,000		16,500
4909	Improvements Other Than Bldgs.	4,000		2,025
OPERATING TRANSFERS OUT show detail below				
4912	To Special Revenue Fund	0		885
4913	To Capital Projects Fund	0		0
4914	To Enterprise Fund	0		0
	- Sewer	0		0
	- Water	0		0
	- Electric	0		0
	- Airport	0		0
4915	To Capital Reserve Fund	31,850		31,850
4916	To Expend.Trust Fund - not #4917	17,100		17,100
4917	To Health Maint. Trust Funds	0		0
4918	To Nonexpendable Trust Funds	0		0
4919	To Fiduciary Funds	0		0
Total Local Expenditure Sub-Totals		1,840,980	36,221	1,835,800
PAYMENTS TO OTHER GOVERNMENTS				
4931	Taxes Assessed for County	179,700		179,700
4932	Taxes Assessed for Village Dist.	0		0
4933	Taxes Assessed for Local Educ.	2,204,922		2,204,922
4934	Taxes Assessed for State Educ.	0		0
4939	Payments to Other Governments	0		0
Less Proprietary Funds or Capital Project Funds		0		0
		4,025,582	36,221	3,920,422

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.

Financial Report of the Budget - Town/City of

EFFINGHAM

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)	3,398,353	3,412,924
3120	Land Use Change Taxes - General Fund	1,800	1,770
3121	Land Use Change Taxes - Conservation Fund	0	0
3180	Resident Taxes	0	0
3185	Timber Taxes	20,000	21,639
3186	Payment in Lieu of Taxes	21,115	21,115
3187	Excavation Tax (\$.02 cents per cu yd)	0	131
3189	Other Taxes	0	0
3190	Interest & Penalties on Delinquent Taxes	95,000	90,033
	Inventory Penalties	0	0
	LICENSES, PERMITS & FEES		
3210	Business Licenses & Permits	12,995	210
3220	Motor Vehicle Permit Fees	175,000	194,495
3230	Building Permits	700	1,140
3290	Other Licenses, Permits & Fees	4,000	2,075
3311-3319	From Federal Government	0	8,954
	FROM STATE		
3351	Shared Revenues	0	0
3352	Meals & Rooms Tax Distribution	65,448	65,448
3353	Highway Block Grant	81,702	81,702
3354	Water Pollution Grant	0	0
3355	Housing & Community Development	0	0
3356	State & Federal Forest Land Reimbursement	2,669	2,669
3357	Flood Control Reimbursement	0	0
3359	Other (Including Railroad Tax)	0	0
3379	From Other Governments	0	1,000
	CHARGES FOR SERVICES		
3401-3406	Income from Departments	20,000	15,604
3409	Other Charges	0	0
	MISCELLANEOUS REVENUES		
3501	Sale of Municipal Property	0	36,655
3502	Interest on Investments	300	523
3503-3509	Other	0	14,982
	INTERFUND OPERATING TRANSFERS IN		
3912	From Special Revenue Funds	0	0
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	20,500	20,500
3916	From Trust & Fiduciary Funds	0	0
3917	Transfers from Conservation Fund	0	0
	OTHER FINANCIAL SERVICES		
3934	Proceeds from Long Term Bonds & Notes	0	0
Less Proprietary Funds or Capital Project Funds		0	0
		3,919,582	3,993,569

General Fund Balance Sheet for Town/City of

EFFINGHAM

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	399,374	778,045
b. Investments	1030	0	
c. Restricted Assets		0	
d. Taxes receivable	1080	728,934	631,355
e. Tax liens receivable	1110	286,732	257,628
f. Accounts receivable	1150	11,918	
g. Due from other governments	1260	65,916	65,448
h. Due from other funds	1310	1,000	2,133
i. Other current assets	1400	0	0
j. Tax deeded property (subject to resale)	1670	19,852	59,232
		1,513,726	1,793,841
LIABILITIES			
a. Warrants and accounts payable	2020	3,861	1,903
b. Compensated absences payable	2030	0	0
c. Contracts payable	2050	0	0
d. Due to other governments	2070	0	0
e. Due to school districts	2075	800,173	1,004,922
f. Due to other funds	2080	198	198
g. Deferred revenue	2220	0	0
h. Notes payable - Current	2230	0	0
i. Bonds payable - Current	2250	0	0
j. Other payables	2270	9,648	13,825
		813,880	1,020,848
FUND BALANCES			
a. Nonspendable Fund Balance	2440	0	0
b. Restricted Fund Balance	2450	0	0
c. Committed Fund Balance	2460	0	0
d. Assigned Fund Balance	2490	35,421	52,076
e. Unassigned Fund Balance	2530	664,425	720,917
		699,846	772,993
		1,513,726	1,793,841

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		3,993,569				
	Less Expenditures From Page 4		3,920,422				
	Increase (decrease)		73147				
	Ending Fund Equity From Balance Sheet		772,993			These cells should be equal	
	Less Beginning Fund Equity From Balance Sheet		699,846				
	Increase (decrease)		73147				
B. RECONCILIATION OF SCHOOL DISTRICT LIABILITY ACCT. #2076							
			Amount				
	1. School district liability at beg. of year (From balance sheet Acct # 2075, column b)						800,173
	2. ADD: School district assessment for current year						2,204,922
	3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)						3,005,095
	4. SUBTRACT: Payments made to school district						< 2,000,173 >
		(To balance sheet Acct # 2075, column c)					1,004,922
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-6 **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)	1,770	460	(2,230)
3. SUBTRACT: Discounts (From pg. 2 of tax collector's report)	-	-	-
4. SUBTRACT: Refunds (Cash abatements - from treasurer or bookkeeper)	7,453	-	(7,453)
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)	(9,223)	(460)	(9,683)
<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
(From pgs 2-3 of tax collector's report) >	Taxes	Liens	
	(a)	(b)	(c)
1. Uncollected, end of year	631,355	257,628	888,983
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)	631,355	257,628	888,983

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

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

MONITORING OF LONG-TERM DEBT (including temporary and capital project funds)										
(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	
N/A	\$		\$			\$	\$	\$	\$	
TOTAL										→
Remarks										