

CRA: J. Lyford

PDF 10/10/12

UFB \$41,914

MS-5

# FINANCIAL REPORT OF THE TOWN OR CITY BUDGET

Enter TOWN/CITY Name Here >

TOWN OF ELLSWORTH

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

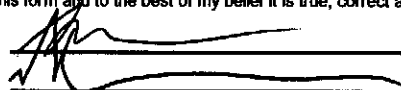
Return Completed Form By April 1 For Calendar Fiscal Year and By September 1 for Optional Fiscal Year

## GOVERNING BODY (SELECTMEN)

Date Signed:

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.

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

  
\_\_\_\_\_  
*Leonard Clayton*

## 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 LYFORD

Regular Office Hours

Signature

Email address

jlyford@metrocast.net

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RECEIVED

OCT 05 2012

NH DEPT OF REV ADMIN  
MUNICIPAL SERVICES

MUNICIPAL SERVICES DIVISION

P.O. BOX 487, CONCORD, NH 03302-0487

(603)230-5090

MS-5

Rev. 01/12

1	2	3	4	5
Acct. #	EXPENDITURE	Voted Appropriations Final MS-2	Other Authorizations* Explain Below	Actual Expenditures
<b>GENERAL GOVERNMENT TOTAL =</b> show detail below				
4130-4139	Executive	7,020		5,783
4140-4149	Election, Reg. & Vital Statistics	200		2,281
4150-4151	Financial Administration	20,000		15,703
4152	Property Assessment	0		0
4153	Legal Expense	3,000		1,062
4155-4159	Personnel Administration	0		0
4191-4193	Planning & Zoning	100		0
4194	General Government Buildings	2,400		1,080
4195	Cemeteries	300		100
4196	Insurance	5,000		4,476
4197	Advertising & Regional Assoc.	1,200		1,023
4199	Other General Government	0		0
<b>PUBLIC SAFETY TOTAL =</b> show detail below				
4210-4214	Police	0		0
4215-4219	Ambulance	250		250
4220-4229	Fire	23,425		23,375
4240-4249	Building Inspection	0		0
4290-4298	Emergency Management	0		0
4299	Other (Incl. Communications)	3,751		3,751
<b>AIRPORT/AVIATION CENTER TOTAL =</b> show detail below				
4301-4309	Airport Operations	0		0
<b>HIGHWAYS &amp; STREETS TOTAL =</b> show detail below				
4311	Administration	0		0
4312	Highways & Streets	31,200		43,620
4313	Bridges	0		0
4316	Street Lighting	0		0
4319	Other	0		0
<b>SANITATION TOTAL =</b> show detail below				
4321	Administration	0		0
4323	Solid Waste Collection	7,595		5,690
4324	Solid Waste Disposal	750		600
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 DISTRIBUTION &amp; TREATMENT -</b>				
<i>show detail below</i>				
4331	Administration	0		0
4332	Water Services	0		0
4335-4339	Water Treatment, Conserv. & Other	0		0
<b>ELECTRIC -</b>				
<i>show detail below</i>				
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 -</b>				
<i>show detail below</i>				
4411	Administration	0		0
4414	Pest Control	0		0
4415-4419	Health Agencies & Hosp. & Other	2,140		2,150
<b>WELFARE -</b>				
<i>show detail below</i>				
4441-4442	Administration & Direct Assist.	0		0
4444	Intergovernmental Welfare Pymts	5,000		1,032
4445-4449	Vendor Payments & Other	0		0
<b>CULTURE &amp; RECREATION -</b>				
<i>show detail below</i>				
4520-4529	Parks & Recreation	0		0
4550-4559	Library	0		0
4583	Patriotic Purposes	0		0
4589	Other Culture & Recreation	0		0
<b>CONSERVATION -</b>				
<i>show detail below</i>				
4611-4612	Admin. & Purch. of Nat. Resources	0		0
4619	Other Conservation	0		0
				0
4631-4632	Redevelopment and Housing	0		0
4651-4659	Economic Development	0		0
<b>DEBT SERVICE -</b>				
<i>show detail below</i>				
4711	Princ.- Long Term Bonds & Notes	0		0
4721	Interest-Long Term Bonds & Notes	0		0
4723	Int. on Tax Anticipation Notes	400		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
<b>CAPITAL OUTLAY</b> show detail below				
4901	Land	0		
4902	Machinery, Vehicles & Equipment	0		
4903	Buildings	0		
4908	Improvements Other Than Bldgs.	0		
<b>OPERATING TRANSFERS OUT</b> show detail below				
4912	To Special Revenue Fund	0		
4913	To Capital Projects Fund	0		
4914	To Enterprise Fund	0		
	- Sewer	0		
	- Water	0		
	- Electric	0		
	- Airport	0		
4915	To Capital Reserve Fund	0		
4916	To Expend. Trust Fund - not #4917	0		
4917	To Health Maint. Trust Funds	0		
4918	To Nonexpendable Trust Funds	0		
4919	To Fiduciary Funds	0		
<b>Total Local Expenditure Sub-Totals</b>		<b>113,731</b>	<b>0</b>	<b>111,876</b>
<b>PAYMENTS TO OTHER GOVERNMENTS</b>				
4931	Taxes Assessed for County	20,676		20,678
4932	Taxes Assessed for Village Dist.			0
4933	Taxes Assessed for Local Educ.	108,225		108,225
4934	Taxes Assessed for State Educ.			
4939	Payments to Other Governments			0
<b>Less Proprietary Funds or Capital Project Funds</b>				
		<b>242,632</b>	<b>0</b>	<b>240,879</b>

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.

TOWN OF ELLSWORTH	
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
	<b>TAXES</b>		
3110	Property Taxes (commitment less overlay)	179,213	179,048
3120	Land Use Change Taxes - General Fund		
3121	Land Use Change Taxes - Conservation Fund		
3180	Resident Taxes		
3185	Timber Taxes	3,000	2,714
3186	Payment in Lieu of Taxes	13,676	13,676
3187	Excavation Tax (\$.02 cents per cu yd)		
3189	Other Taxes		
3190	Interest & Penalties on Delinquent Taxes	3,100	3,246
	Inventory Penalties		
	<b>LICENSES, PERMITS &amp; FEES</b>		
3210	Business Licenses & Permits		
3220	Motor Vehicle Permit Fees	10,000	10,211
3230	Building Permits		
3290	Other Licenses, Permits & Fees	100	274
3311-3319	From Federal Government		
	<b>FROM STATE</b>		
3351	Shared Revenues		0
3352	Meals & Rooms Tax Distribution	3,705	3,705
3353	Highway Block Grant	6,037	5,876
3354	Water Pollution Grant		
3355	Housing & Community Development		
3356	State & Federal Forest Land Reimbursement		
3357	Flood Control Reimbursement		
3359	Other (Including Railroad Tax)		13,253
3379	From Other Governments	3,000	4,464
	<b>CHARGES FOR SERVICES</b>		
3401-3406	Income from Departments		
3409	Other Charges		
	<b>MISCELLANEOUS REVENUES</b>		
3501	Sale of Municipal Property		
3502	Interest on Investments	50	17
3503-3509	Other		
	<b>INTERFUND OPERATING TRANSFERS IN</b>		
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		
	<b>OTHER FINANCING SOURCES</b>		
3934	Proceeds from Long Term Bonds & Notes		
Less Proprietary Funds or Capital Project Funds			
		221,881	236,484

General Fund Balance Sheet for Town/City of

TOWN OF ELLSWOR

2011

or Optional Reporting Year = n/a

<b>A. ASSETS</b>	<b>Acct. #</b>	<b>Beginning of Year</b>	<b>End of year</b>
<b>Current assets</b>	<b>(a)</b>	<b>(b)</b>	<b>(c)</b>
a. Cash and equivalents	1010	97,124	117,895
b. Investments	1030	0	0
c. Restricted Assets		0	0
d. Taxes receivable	1080	32,861	28,070
e. Tax liens receivable	1110	12,819	9,140
f. Accounts receivable	1150		
g. Due from other governments	1260		
h. Due from other funds	1310		
i. Other current assets	1400		
j. Tax dedeed property (subject to resale)	1670	3,343	3,343
		146,147	158,448
<b>LIABILITIES</b>			
a. Warrants and accounts payable	2020	20	0
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	99,818	116,534
f. Due to other funds	2080	0	0
g. Deferred revenue	2220	0	0
h. Notes payable - Current	2230	0	0
i. Bonds payable - Current	2250	0	0
j. Other payables	2270	0	0
		99,838	116,534
<b>FUND BALANCES</b>			
a. Nonspendable Fund Balance	2440		
b. Restricted Fund Balance	2450		
c. Committed Fund Balance	2460		
d. Assigned Fund Balance	2490		
e. <del>Unassigned Fund Balance</del>	2530	46,309	<del>44,314</del>
		46,309	41,914
		146,147	158,448

TR P. 16  
\$107,548  
G = MS  
61

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**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	<b>RECONCILIATION</b> (to assist in balance sheet preparation)					
<b>A. GENERAL FUND BALANCE SHEET RECONCILIATION</b>						
	Total Revenues From Page 5		236,484			
	Less Expenditures From Page 4		240,879			
	Increase (decrease)		(4395)			
	Ending Fund Equity From Balance Sheet		41,914			These cells should be equal
	Less Beginning Fund Equity From Balance Sheet		46,309			
	Increase (decrease)		(4395)			
<b>B. RECONCILIATION OF SCHOOL DISTRICT LIABILITY ACCT. #2075</b>				<b>Amount</b>		
	1. School district liability at beg. of year (From balance sheet Acct # 2075, column b)					99,818
	2. ADD: School district assessment for current year					108,225
	3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)					208,043
	4. SUBTRACT: Payments made to school district					< 91,509 >
	(To balance sheet Acct # 2075, column c)					116,534
<b>C. RECONCILIATION OF TAX ANTICIPATION NOTES</b>				<b>Amount</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)					-
<b>**SAMPLE FIGURES USED FOR ILLUSTRATION. USE THE MUNICIPALITY'S ACTUAL FIGURES**</b>						

**MS-6 OPTIONAL RECONCILIATION (to assist in balance sheet preparation)**

<b>A. USE OF OVERLAY &amp; ALLOWANCE FOR UNCOLLECTIBLES/ABATEMENTS</b>	<b>Year of this report</b>	<b>For Prior Levy</b>	<b>TOTAL</b>
	(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)	11	-	(11)
3. SUBTRACT: Discounts (From pg. 2 of tax collector's report)			-
4. SUBTRACT: Refunds (Cash abatements - from treasurer or bookkeeper)	339	-	(339)
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)	(350)	-	(350)
<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>B. TAXES/LIENS RECEIVABLE WORKSHEET</b>	<b>Acct. #1080</b>	<b>Acct. #1110</b>	
(From pgs 2-3 of tax collector's report) >	<b>Taxes</b>	<b>Liens</b>	<b>TOTALS</b>
	(e)	(b)	(c)
1. Uncollected, end of year	28,070	9,140	37,210
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)	28,070	9,140	37,210

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



