

CPA: Pladzick + Sanderson

WFB #204,086

MS-5

FINANCIAL REPORT OF THE TOWN OR CITY BUDGET

Enter TOWN/CITY Name Here >

Town of Landaff

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.

Errol S. Peters
Michael Ransmeier
Valerie Kimber-Roy

Errol Peters
Michael Ransmeier
Valerie Kimber-Roy



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)

Errol A Pratt

Regular Office Hours

9:00 AM to 5:00 PM

Signature

Sheryl A. Pratt

Email address

pratt@pladzick.com



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

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NOV 28 2012

NH DEPT OF REV ADMIN
MUNICIPAL SERVICES

MS-5 Financial Report of the Budget - Town/City of **Town of Landaff**
 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 =				
show detail below				
4130-4139	Executive	44,660		49,572
4140-4149	Election, Reg. & Vital Statistics	10,575		6,898
4150-4151	Financial Administration	150		1,555
4152	Property Assessment	14,720		37,403
4153	Legal Expense	8,000		
4155-4159	Personnel Administration	33,775		31,622
4191-4193	Planning & Zoning	4,425		2,139
4194	General Government Buildings	15,350		13,388
4195	Cemeteries	6,500		11,129
4196	Insurance	23,261		21,333
4197	Advertising & Regional Assoc			
4199	Other General Government			
PUBLIC SAFETY TOTAL =				
show detail below				
4210-4214	Police			
4215-4219	Ambulance	9,563		9,563
4220-4229	Fire	13,000		13,000
4240-4249	Building Inspection			
4290-4298	Emergency Management	100		
4299	Other (Incl. Communications)			
AIRPORT/AVIATION CENTER TOTAL =				
show detail below				
4301-4309	Airport Operations			
HIGHWAYS & STREETS TOTAL =				
show detail below				
4311	Administration	42,830		
4312	Highways & Streets	127,000		148,375
4313	Bridges			
4316	Street Lighting	700		738
4319	Other			
SANITATION TOTAL =				
show detail below				
4321	Administration			
4323	Solid Waste Collection			
4324	Solid Waste Disposal	30,232		30,383
4325	Solid Waste Facility Clean-up			
4326-4329	Sewage Coll. & Disposal & Other			
Page Sub-Totals		384,041	0	377,696

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

MS-5 Financial Report of the Budget - Town/City of **Town of Landaff**
 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
WATER DISTRIBUTION & TREATMENT = show detail below				
4331	Administration			
4332	Water Services			
4335-4339	Water Treatment, Conserv. & Other			
ELECTRIC = show detail below				
4351-4352	Admin. and Generation			
4353	Purchase Costs			
4354	Electric Equipment Maintenance			
4359	Other Electric Costs			
HEALTH = show detail below				
4411	Administration			
4414	Pest Control	300		
4415-4419	Health Agencies & Hosp & Other	3,770		3,770
WELFARE = show detail below				
4441-4442	Administration & Direct Assist.	14,030		13,691
4444	Intergovernmental Welfare Pymts			
4445-4449	Vendor Payments & Other	700		
CULTURE & RECREATION = show detail below				
4520-4529	Parks & Recreation	1,000		1,000
4550-4559	Library	1,100		1,100
4583	Patriotic Purposes			
4589	Other Culture & Recreation	125		89
CONSERVATION = show detail below				
4611-4612	Admin. & Purch. of Nat. Resources			
4618	Other Conservation	450		350
4631-4632	Redevelopment and Housing			
4651-4659	Economic Development			
DEBT SERVICE = show detail below				
4711	Princ - Long Term Bonds & Notes	10,000		10,000
4721	Interest-Long Term Bonds & Notes	1,000		773
4723	Int on Tax Anticipation Notes			
4790-4799	Other Debt Service			
Page Sub-Totals		32,475	0	30,773

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

MS-5

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

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 show detail below			
4901	Land			
4902	Machinery, Vehicles & Equipment			
4903	Buildings	10,000		
4909	Improvements Other Than Bldgs	26,000		21,500
	OPERATING TRANSFERS OUT show detail below			
4912	To Special Revenue Fund			
4913	To Capital Projects Fund			
4914	To Enterprise Fund			
	- Sewer	4,000		
	- Water			
	- Electric			
	- Airport			
4915	To Capital Reserve Fund	33,000		33,000
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>	73,000	0	54,500
	<i>Total Local Expenditure Sub-Totals</i>	490,316	0	462,371
	PAYMENTS TO OTHER GOVERNMENTS			
4931	Taxes Assessed for County	75,794		75,794
4932	Taxes Assessed for Village Dist.			
4933	Taxes Assessed for Local Educ.	419,953		419,953
4934	Taxes Assessed for State Educ.	112,332		112,332
4939	Payments to Other Governments			
	Less Proprietary Funds or Capital Project Funds			
	TOTAL GENERAL FUND EXPENDITURES	1,098,395	0	1,070,450

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.

MS-6

Financial Report of the Budget - Town/City of

Town of Landaff	
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)	864,057	873,517
3120	Land Use Change Taxes - General Fund	2,500	11,660
3121	Land Use Change Taxes - Conservation Fund		
3180	Resident Taxes		
3186	Timber Taxes	10,730	10,730
3186	Payment in Lieu of Taxes	10,632	10,632
3187	Excavation Tax (\$02 cents per cu yd)	58	58
3189	Other Taxes		
3190	Interest & Penalties on Delinquent Taxes	150	10,253
	Inventory Penalties		
	LICENSES, PERMITS & FEES		
3210	Business Licenses & Permits	105	165
3220	Motor Vehicle Permit Fees	70,150	76,655
3230	Building Permits	400	
3290	Other Licenses, Permits & Fees	1,300	1,737
3311-3319	From Federal Government		
	FROM STATE		
3351	Shared Revenues		
3352	Meals & Rooms Tax Distribution	18,527	18,527
3353	Highway Block Grant	36,829	37,639
3354	Water Pollution Grant		
3355	Housing & Community Development		
3356	State & Federal Forest Land Reimbursement		
3357	Flood Control Reimbursement		
3358	Other (including Railroad Tax)		
3379	From Other Governments		
	CHARGES FOR SERVICES		
3401-3406	Income from Departments	500	
3409	Other Charges	100	
	MISCELLANEOUS REVENUES		
3501	Sale of Municipal Property		
3502	Interest on Investments	1,500	349
3503-3509	Other	19,320	18,964
	INTERFUND OPERATING TRANSFERS IN		
3912	From Special Revenue Funds		7,590
3913	From Capital Projects Funds		
3914	From Enterprise Funds		
	Sewer - (Offset)		
	Water - (Offset)		
	Electric - (Offset)		
	Airport - (Offset)		
3915	From Capital Reserve Funds	26,000	26,000
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		
	TOTAL GENERAL FUND REVENUE	1,062,858	1,104,476

General Fund Balance Sheet for Town/City of		Town of Landaff		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	345,658	293,105	
b. Investments	1030			
c. Restricted Assets				
d. Taxes receivable	1080	92,294	133,219	
e. Tax liens receivable	1110	23,604	41,652	
f. Accounts receivable	1150		150	
g. Due from other governments	1260	19,119	17,964	
h. Due from other funds	1310			
i. Other current assets	1400			
j. Tax deeded property (subject to resale)	1670			
TOTAL ASSETS		480,675	486,090	
B. LIABILITIES AND FUND EQUITY	Acct. #	Beginning of Year	End of year	
Current liabilities	(a)	(b)	(c)	
a. Warrants and accounts payable	2020	2,318	2,145	
b. Compensated absences payable	2030	1,231	1,419	
c. Contracts payable	2050			
d. Due to other governments	2070			
e. Due to school districts	2075	280,403	251,485	
f. Due to other funds	2080			
g. Deferred revenue	2220		292	
h. Notes payable - Current	2230			
i. Bonds payable - Current	2250			
j. Other payables	2270			
TOTAL CURRENT LIABILITIES		283,952	255,341	
Fund equity *				
a. Nonspendable Fund Balance	2440			
b. Restricted Fund Balance	2450			
c. Committed Fund Balance	2460	15,660	26,663	
d. Assigned Fund Balance	2490			
e. Unassigned Fund Balance	2530	181,063	204,086	
TOTAL FUND EQUITY		196,723	230,749	
3. TOTAL LIABILITIES AND FUND EQUITY		480,675	486,090	

*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.

JD
11/29/12

MS-5 RECONCILIATION (to assist in balance sheet preparation)	
A. GENERAL FUND BALANCE SHEET RECONCILIATION	
Total Revenues From Page 5	1,104,476
Less Expenditures From Page 4	1,070,450
Increase (decrease)	34,026
Ending Fund Equity From Balance Sheet	230,749
Less Beginning Fund Equity From Balance Sheet	196,723
Increase (decrease)	34,026
	These cells should be equal
B. RECONCILIATION OF SCHOOL DISTRICT LIABILITY ACCT. #2075	
	Amount
1. School district liability at beg. of year (From balance sheet Acct # 2075, column b)	280,403
2. ADD: School district assessment for current year	532,285
3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)	812,688
4. SUBTRACT: Payments made to school district	< 561,203 >
(To balance sheet Acct # 2075, column c)	251,485
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) *	15,774	7,890	23,604
2. SUBTRACT: Abatements made (From pgs. 2-3 of tax collector's report)	-	2,544	(2,544)
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)	8,380	2,620	11,000
6. Excess of estimate (Add to revenue on page 5)	7,394	2,666	10,060
<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 (From pgs 2-3 of tax collector's report) >	Acct. #1080	Acct. #1110	TOTALS
	Taxes	Liens	
	(a)	(b)	(c)
1. Uncollected, end of year	141,599	44,272	185,871
2. SUBTRACT: "Overlay" carried forward as Allowance for Abatements (from Section A above, line 5)	↓ 8,380	↓ 2,620	↓ 11,000
3. Receivable, end of year (To Balance Sheet Acct. #1080 and 1110, column c)	133,219	41,652	174,871

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

