

\$358,619

Non CPA

PDT 10/15/10

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.

Betty Whipple
[Signature]
Ronald B. Belding

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)
Robert Cunniff

Signature *[Signature]*

Regular Office Hours
Monday & Wednesday: 9 a.m. to 1 p.m.

Email address
townoflangdon@yahoo.com

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MAR 26 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 = <i>show detail below</i>				
4130-4139	Executive	24,600		25,344
4140-4149	Election, Reg. & Vital Statistics	1,500		1,786
4150-4151	Financial Administration	34,500		37,656
4152	Property Assessment	33,500		35,549
4153	Legal Expense	4,500		846
4155-4159	Personnel Administration			
4191-4193	Planning & Zoning	2,000		1,028
4194	General Government Buildings	40,000		39,872
4195	Cemeteries	7,500		5,046
4196	Insurance	25,000		19,926
4197	Advertising & Regional Assoc.	2,000		1,157
4199	Other General Government			6,764
PUBLIC SAFETY TOTAL = <i>show detail below</i>				
4210-4214	Police	95,420		92,684
4215-4219	Ambulance	8,424		8,424
4220-4229	Fire	28,000		27,904
4240-4249	Building Inspection			
4290-4298	Emergency Management			
4299	Other (Incl. Communications)			
AIRPORT/AVIATION CENTER TOTAL = <i>show detail below</i>				
4301-4309	Airport Operations			
HIGHWAYS & STREETS TOTAL = <i>show detail below</i>				
4311	Administration			
4312	Highways & Streets	200,000		199,635
4313	Bridges			
4316	Street Lighting			
4319	Other			
SANITATION TOTAL = <i>show detail below</i>				
4321	Administration			
4323	Solid Waste Collection			
4324	Solid Waste Disposal	39,000		36,649
4325	Solid Waste Facility Clean-up			
4326-4329	Sewage Coll. & Disposal & Other			
Page Sub-Totals		545,944	0	540,270

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
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	1,000		501
4415-4419	Health Agencies & Hosp. & Other	1,000		1,533
WELFARE * show detail below				
4441-4442	Administration & Direct Assist.	1,500		0
4444	Intergovernmental Welfare Pymts			
4445-4449	Vendor Payments & Other	5,000		500
CULTURE & RECREATION * show detail below				
4520-4529	Parks & Recreation			
4550-4559	Library	1,100		1,100
4583	Patriotic Purposes	200		200
4589	Other Culture & Recreation	1,000		1,000
CONSERVATION * show detail below				
4611-4612	Admin. & Purch. of Nat. Resources			
4619	Other Conservation			
4631-4632	Redevelopment and Housing			
4651-4659	Economic Development			
DEBT SERVICE * show detail below				
4711	Princ.- Long Term Bonds & Notes	55,000		55,000
4721	Interest-Long Term Bonds & Notes	12,000		11,241
4723	Int. on Tax Anticipation Notes			
4790-4799	Other Debt Service			
<i>Page Sub-Totals</i>		77,800	0	71,079

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 Langdon

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	34,915		34,450
4903	Buildings		13,201	13,201
4909	Improvements Other Than Bldgs.	67,130	21,425	84,885
EXPENSES				
4912	To Special Revenue Fund			
4913	To Capital Projects Fund			
4914	To Enterprise Fund			
	- Sewer			
	- Water			
	- Electric			
	- Airport			
4915	To Capital Reserve Fund	10,000		10,000
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>	112,045	34,626	142,536
	<i>Total Local Expenditure Sub-Totals</i>	706,769	34,626	759,691
PAID TO OTHERS				
4931	Taxes Assessed for County	177,696		177,696 ✓
4932	Taxes Assessed for Village Dist.			
4933	Taxes Assessed for Local Educ.	778,715		778,715 ✓
4934	Taxes Assessed for State Educ.	144,332		144,332 ✓
4939	Payments to Other Governments			
Less Proprietary Funds, Special Revenue Funds, or Capital Project Funds				
		1,836,532	34,626	1,854,624

Acct. #	Explanation for "Other Authorizations" (Column 4) (Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust, transfers)
4903	Final Payment on Town Hall Foundation project, started and approved in 2010.
4909	Final Payment on Generator Project, started and approved in 2010.

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 Page 10 for revolving funds and the municipality's audited financials for more information on proprietary funds, special revenue funds, or capital project funds.

Langdon	
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)		1,446,968
3120	Land Use Change Taxes - General Fund		
3121	Land Use Change Taxes - Conservation Fund		
3180	Resident Taxes		
3185	Yield Taxes	500	862
3186	Payment in Lieu of Taxes		
3187	Excavation Tax (\$.02 cents per cu yd)	200	229
3189	Other Taxes		
3190	Interest & Penalties on Delinquent Taxes	8,000	13,579
	Inventory Penalties		
LICENSES, PERMITS & FEES			
3210	Business Licenses & Permits		
3220	Motor Vehicle Permit Fees	100,000	105,000
3230	Building Permits	1,000	960
3290	Other Licenses, Permits & Fees	4,500	4,552
3311-3319	From Federal Government		
FROM STATE			
3351	Shared Revenues		
3352	Meals & Rooms Tax Distribution	28,500	30,715
3353	Highway Block Grant	50,203	52,230
3354	Water Pollution Grant		
3355	Housing & Community Development		
3356	State & Federal Forest Land Reimbursement	731	649
3357	Flood Control Reimbursement		
3359	Other (Including Railroad Tax)		
3379	From Other Governments	60,020	88,300
CHARGES FOR SERVICES			
3401-3406	Income from Departments		
3409	Other Charges		
MISCELLANEOUS REVENUES			
3501	Sale of Municipal Property	1,500	5,300
3502	Interest on Investments	0	1,766
3503-3509	Other	22,000	27,784
INTERFUND OPERATING TRANSFERS IN			
3912	From Special Revenue Funds		11,235
3913	From Capital Projects Funds		
3914	From Enterprise Funds		
	Sewer - (Offset)		
	Water - (Offset)		
	Electric - (Offset)		
	Airport - (Offset)		
3915	From Capital Reserve Funds	36,331	38,831
3916	From Trust & Fiduciary Funds		
3917	Transfers from Conservation Fund		
OTHER FINANCING SOURCES			
3934	Proceeds from Long Term Bonds & Notes		
Less Proprietary Funds, Special Revenue Funds, or Capital Project Funds			
		1,768,208	4,828,900

1,475,736 tax collect cont
 (19,843) overlay
 + 8,925 excess - page 8
 1,464,818
 s.b. \$17,850 more

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, special revenue funds, or capital project funds. Also see supplemental schedule on page 10.

1,846,810

General Fund Balance Sheet for Town/City of

Langdon

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	518,086	565,833
b. Investments	1030		
c. Restricted Assets			
d. Taxes receivable	1080	108,857	114,360
e. Tax liens receivable	1110	42,731	50,403
f. Accounts receivable	1150	13,201	
g. Due from other governments	1260		
h. Due from other funds	1310	2,400	
i. Other current assets	1400		
j. Tax deeded property (subject to resale)	1670		
		685,275	730,596
LIABILITIES AND FUND BALANCES			
a. Warrants and accounts payable	2020	34,626	
b. Compensated absences payable	2030		
c. Contracts payable	2050		
d. Due to other governments	2070		
e. Due to school districts	2075	317,677	371,977
f. Due to other funds	2080		
g. Deferred revenue	2220		
h. Notes payable - Current	2230		
i. Bonds payable - Current	2250		
j. Other payables	2270		
		352,303	371,977
FUND BALANCES			
a. Nonspendable Fund Balance	2440		
b. Restricted Fund Balance	2450		
c. Committed Fund Balance	2460		
d. Assigned Fund Balance	2490		
e. Unassigned Fund Balance	2530	332,972	358,619
		332,972	358,619
		685,275	730,596

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, special revenue, or capital project funds.

MS-5	RECONCILIATION (to assist in balance sheet preparation)			
A. GENERAL FUND BALANCE SHEET RECONCILIATION				
	Total Revenues From Page 5		1,828,960	
	Less Expenditures From Page 4		1,854,624	
	Increase (decrease)		(25664)	
	Ending Fund Equity From Balance Sheet		358,619	These cells should be equal
	Less Beginning Fund Equity From Balance Sheet		332,972	
	Increase (decrease)		25647	
B. RECONCILIATION OF SCHOOL DISTRICT LIABILITY ACCT. #2075			Amount	
	1. School district liability at beg. of year (From balance sheet Acct # 2075, column b)		317,617	
	2. ADD: School district assessment for current year		923,047	
	3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)		1,240,664	
	4. SUBTRACT: Payments made to school district		< 868,687 >	
	(To balance sheet Acct # 2075, column c)		371,977	
C. RECONCILIATION OF TAX ANTICIPATION NOTES			Amount	
	1. Short-term (TANS) debt at beginning of year	\$	10,000	
	2. ADD: New issues during current year		50,000	
	3. SUBTRACT: Issues retired during current year	<	20,000	>
	4. Short-term (TANS) debt outstanding at end of year (Lines 1 + 2 - 3) (To balance sheet in Acct # 2230, column c)		40,000	
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 Year	TOTAL
	(a)	(b)	(c)
1. Overlay/Allowance for Uncollectibles/Abatements (Beginning of year) *	19,843	4,444	24,287
2. SUBTRACT: Abatements made (From pgs. 2-3 of tax collector's report)	966	132	(1,098)
3. SUBTRACT: Discounts (From pg. 2 of tax collector's report)			-
4. SUBTRACT: Refunds (Cash abatements - from treasurer or bookkeeper)	1,106	3,158	(4,264)
5. ESTIMATED ALLOWANCE FOR ABATEMENTS AT END OF YEAR ** (These amounts should be carried down to Section B, line 2)	10,000		10,000
6. Excess of estimate (Add to revenue on page 5)	7,771	1,154	8,925
<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 <i>(From pgs 2-3 of tax collector's report)</i>	Acct. #1080	Acct. #1110	TOTALS
	Taxes	Liens	
	(a)	(b)	(c)
1. Uncollected, end of year	124,360	50,403	174,763
2. SUBTRACT: "Overlay" carried forward as Allowance for Abatements (from Section A above, line 5)	↓ 10,000	↓ -	↓ 10,000
3. Receivable, end of year (To Balance Sheet Acct. #1080 and 1110, column c)	114,360	50,403	164,763

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