

CRA Plodzick + Sanderson

WFB # 376,826

PDF 10/10/12 audit p. 8

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.

Robert A. E. Allen
Thomas Buschette
Edward Thomas

[Signature]
Edward Thomas

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) Sheryl A Pratt	Signature <u>Sheryl A. Pratt</u>
Regular Office Hours 8:00 AM to 5:00 PM	Email address spratt@plodzick.com

FOR DRA USE ONLY

RECEIVED

OCT 04 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
4130-4139	Executive	64,750		56,615
4140-4149	Election, Reg. & Vital Statistics	26,110		20,726
4150-4151	Financial Administration	38,350		36,296
4152	Property Assessment	18,000		17,597
4153	Legal Expense	3,000		7,802
4155-4159	Personnel Administration	81,000		69,769
4191-4193	Planning & Zoning	300		
4194	General Government Buildings	29,350	15,000	37,581
4195	Cemeteries	7,740		3,098
4196	Insurance	16,000		14,859
4197	Advertising & Regional Assoc.			
4199	Other General Government			
4210-4214	Police	18,630		19,554
4215-4219	Ambulance	15,000		9,326
4220-4229	Fire	21,079		13,185
4240-4249	Building Inspection	1,000		413
4290-4298	Emergency Management	600		7,543
4299	Other (Incl. Communications)	250		79
4301-4309	Airport Operations			
4311	Administration			
4312	Highways & Streets	181,195		153,890
4313	Bridges			
4316	Street Lighting	5,000		4,561
4319	Other			
4321	Administration			
4323	Solid Waste Collection			
4324	Solid Waste Disposal	37,825		28,753
4325	Solid Waste Facility Clean-up	10,000		1,392
4326-4329	Sewage Coll. & Disposal & Other			

Acct. #	Explanation for "Other Authorizations" (Column 4) (Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust, transfers)
4194	Emergency expenditure

1	2	3	4	5
Acct. #	EXPENDITURE	Voted Appropriations Final MS-2	Other Authorizations* Explain Below	Actual Expenditures
4331	Administration			
4332	Water Services			
4335-4339	Water Treatment, Conserv. & Other			
4351-4352	Admin. and Generation			
4353	Purchase Costs			
4354	Electric Equipment Maintenance			
4359	Other Electric Costs			
4411	Administration	1,000		2,360
4414	Pest Control			
4415-4419	Health Agencies & Hosp. & Other			
4441-4442	Administration & Direct Assist.	10,000		2,102
4444	Intergovernmental Welfare Pymts			
4445-4449	Vendor Payments & Other			
4520-4529	Parks & Recreation	3,465		2,160
4550-4559	Library	18,527		17,245
4583	Patriotic Purposes	400		234
4589	Other Culture & Recreation			
4611-4612	Admin. & Purch. of Nat. Resources			
4619	Other Conservation	3,000		1,909
4631-4632	Redevelopment and Housing	250		
4651-4659	Economic Development			
4711	Princ.- Long Term Bonds & Notes	21,382		21,382
4721	Interest-Long Term Bonds & Notes	4,084		4,085
4723	Int. on Tax Anticipation Notes			
4790-4799	Other Debt Service			

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
4901	Land			
4902	Machinery, Vehicles & Equipment			
4903	Buildings			
4909	Improvements Other Than Bldgs.			
4912	To Special Revenue Fund			
4913	To Capital Projects Fund			
4914	To Enterprise Fund			
	- Sewer			
	- Water			
	- Electric			
	- Airport			
4915	To Capital Reserve Fund	45,000		45,000
4916	To Expend. Trust Fund - not #4917	23,500		23,500
4917	To Health Maint. Trust Funds			
4918	To Nonexpendable Trust Funds			
4919	To Fiduciary Funds			
4931	Taxes Assessed for County	213,629		213,629
4932	Taxes Assessed for Village Dist.			
4933	Taxes Assessed for Local Educ.	829,994		829,994
4934	Taxes Assessed for State Educ.	157,226		157,226
4939	Payments to Other Governments			
Less Proprietary Funds or Capital Project Funds				
		1,906,636	15,000	1,823,865

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

Marlow	
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
3110	Property Taxes (commitment less overlay)	1,580,942	1,574,366
3120	Land Use Change Taxes - General Fund		4,075
3121	Land Use Change Taxes - Conservation Fund		
3180	Resident Taxes		
3185	Timber Taxes	23,619	16,494
3186	Payment in Lieu of Taxes	1,362	1,046
3187	Excavation Tax (\$.02 cents per cu yd)	125	125
3189	Other Taxes		
3190	Interest & Penalties on Delinquent Taxes	9,000	10,243
	Inventory Penalties	3,035	
3210	Business Licenses & Permits		
3220	Motor Vehicle Permit Fees	100,277	101,602
3230	Building Permits	260	310
3290	Other Licenses, Permits & Fees	3,611	3,576
3311-3319	From Federal Government		
3351	Shared Revenues		
3352	Meals & Rooms Tax Distribution	33,126	33,126
3353	Highway Block Grant	54,436	54,436
3354	Water Pollution Grant		
3355	Housing & Community Development		
3356	State & Federal Forest Land Reimbursement	828	828
3357	Flood Control Reimbursement		
3359	Other (Including Railroad Tax)		
3379	From Other Governments		7,394
3401-3406	Income from Departments	16,275	19,979
3409	Other Charges		
3501	Sale of Municipal Property	10	
3502	Interest on Investments	2,429	2,899
3503-3509	Other	12,979	12,979
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	903	903
3917	Transfers from Conservation Fund		
3934	Proceeds from Long Term Bonds & Notes		
Less Proprietary Funds or Capital Project Funds			
		1,843,217	1,844,381

General Fund Balance Sheet for Town/City of

Marlow

2011

or Optional Reporting Year = n/a

*TRP.4
\$553,250
2010
MS-61*

a. Cash and equivalents	1010	450,803	553,457
b. Investments	1030		
c. Restricted Assets			
d. Taxes receivable	1080	102,682	159,514
e. Tax liens receivable	1110	37,191	53,239
f. Accounts receivable	1150	224	
g. Due from other governments	1260	46,061	2,234
h. Due from other funds	1310	43,129	555
i. Other current assets	1400	25,513	22,754
j. Tax deeded property (subject to resale)	1670	10,381	10,381
		715,984	802,134
a. Warrants and accounts payable	2020	4,620	6,353
b. Compensated absences payable	2030		
c. Contracts payable	2050		
d. Due to other governments	2070	6,000	
e. Due to school districts	2075	313,222	377,442
f. Due to other funds	2080		
g. Deferred revenue	2220	2,697	8,378
h. Notes payable - Current	2230		
i. Bonds payable - Current	2250		
j. Other payables	2270		
		326,539	392,173
a. Nonspendable Fund Balance	2440	10,381	33,135
b. Restricted Fund Balance	2450		
c. Committed Fund Balance	2460		
d. Assigned Fund Balance	2490	1,000	
e. Unassigned Fund Balance	2530	378,064	376,826
		389,445	409,961
		715,984	802,134

*JP
10/18/12*

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)			
	Total Revenues From Page 5	1,844,381		
	Less Expenditures From Page 4	1,823,865		
	Increase (decrease)	20516		
	Ending Fund Equity From Balance Sheet	409,961		These cells should be equal
	Less Beginning Fund Equity From Balance Sheet	389,445		
	Increase (decrease)	20516		
	1. School district liability at beg. of year (From balance sheet Acct # 2075, column b)		313,222	
	2. ADD: School district assessment for current year		987,220	
	3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)		1,300,442	
	4. SUBTRACT: Payments made to school district		< 923,000 >	
	(To balance sheet Acct # 2075, column c)		377,442	
	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)	(b)	(c)
1. Overlay/Allowance for Uncollectibles/Abatements (Beginning of year) *	21,947	7,500	29,447
2. SUBTRACT: Abatements made (From pgs. 2-3 of tax collector's report)	3,134	1,419	(4,553)
3. SUBTRACT: Discounts (From pg. 2 of tax collector's report)			-
4. SUBTRACT: Refunds (Cash abatements - from treasurer or bookkeeper)	627	223	(850)
5. ESTIMATED ALLOWANCE FOR ABATEMENTS AT END OF YEAR ** (These amounts should be carried down to Section B, line 2)	3,749	1,251	5,000
6. Excess of estimate (Add to revenue on page 5)	14,437	4,607	19,044
<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>			
	(a)	(b)	(c)
1. Uncollected, end of year	163,263	54,490	217,753
2. SUBTRACT: "Overlay" carried forward as Allowance for Abatements (from Section A above, line 5)	↓ 3,749	↓ 1,251	↓ 5,000
3. Receivable, end of year (To Balance Sheet Acct.#1080 and 1110, column c)	159,514	53,239	212,753

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

