

UFB-761,276

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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)



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.

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) Melanson Heath & Company	Signature <i>Frank R. Biron</i>
Regular Office Hours	Email address fbiron@melansonheath.com

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SEP 28 2012
NH DEPT OF REV ADMIN
MUNICIPAL SERVICES

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

MS-5

Financial Report of the Budget - Town/City of Town of Northfield, New Hampshire

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
4130-4139	Executive	197,361		190,829
4140-4149	Election, Reg. & Vital Statistics	118,521		119,314
4150-4151	Financial Administration	35,123		39,293
4152	Property Assessment	23,873		22,808
4153	Legal Expense	10,500		14,357
4155-4159	Personnel Administration	-		-
4191-4193	Planning & Zoning	20,271		18,906
4194	General Government Buildings	18,987		16,338
4195	Cemeteries	4,000		4,000
4196	Insurance	123,301		111,566
4197	Advertising & Regional Assoc.	-		-
4199	Other General Government	-		-
4210-4214	Police	819,175		816,576
4215-4219	Ambulance	-		-
4220-4229	Fire	33,242		33,241
4240-4249	Building Inspection	20,245		21,190
4290-4298	Emergency Management	-		-
4299	Other (Incl. Communications)	-		-
4301-4309	Airport Operations	-		-
4311	Administration	556,478		511,667
4312	Highways & Streets	153,650		275,369
4313	Bridges	100		-
4316	Street Lighting	10,710		11,955
4319	Other	15,374		19,776
4321	Administration	2,525		11,309
4323	Solid Waste Collection	126,900		120,971
4324	Solid Waste Disposal	205,520		195,192
4325	Solid Waste Facility Clean-up	-		-
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)

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	100		-
4414	Pest Control	10,950		-
4415-4419	Health Agencies & Hosp. & Other	78,894		83,444
4441-4442	Administration & Direct Assiet.	22,037		15,114
4444	Intergovernmental Welfare Pymts	-		-
4445-4449	Vendor Payments & Other	50,000		33,539
4520-4529	Parks & Recreation	7,500		7,537
4550-4559	Library	117,000		117,000
4583	Patriotic Purposes	350		350
4589	Other Culture & Recreation	57,000		57,000
4811-4812	Admin.& Purch. of Nat. Resources	1,640		890
4819	Other Conservation	-		-
4831-4832	Redevelopment and Housing	-		-
4851-4859	Economic Development	500		500
4711	Princ.- Long Term Bonds & Notes	50,000		50,000
4721	Interest-Long Term Bonds & Notes	1,250		2,190
4723	Int. on Tax Anticipation Notes	4,000		-
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)

MS-5

Financial Report of the Budget - Town/City of

Town of Northfield, New Hampshire

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
4901	Land	-		-
4902	Machinery, Vehicles & Equipment	58,645		59,250
4903	Buildings	-		-
4909	Improvements Other Than Bldgs.	120,505		312,516
4912	To Special Revenue Fund	-		-
4913	To Capital Projects Fund	-		-
4914	To Enterprise Fund			
	- Sewer	-		-
	- Water	-		-
	- Electric	-		-
	- Airport	-		-
4915	To Capital Reserve Fund	261,960		142,425
4916	To Expend. Trust Fund - not #4917	-		-
4917	To Health Maint. Trust Funds	-		-
4918	To Nonexpendable Trust Funds	-		-
4919	To Fiduciary Funds	-		-
4931	Taxes Assessed for County	830,607		830,607
4932	Taxes Assessed for Village Dist.	570,295		570,295
4933	Taxes Assessed for Local Educ.	3,431,114		3,431,114
4934	Taxes Assessed for State Educ.	754,672		754,672
4939	Payments to Other Governments	-		-
		8,924,865	-	9,023,100

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

NOTE:

MS-5

Financial Report of the Budget - Town/City of

Town of Northfield, New Hampshire	
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)	7,227,823	7,256,560
3120	Land Use Change Taxes - General Fund	5,000	455
3121	Land Use Change Taxes - Conservation Fund	-	-
3180	Resident Taxes	-	-
3185	Timber Taxes	30,000	-
3186	Payment in Lieu of Taxes	48,184	-
3187	Excavation Tax (\$.02 cents per cu yd)	600	-
3189	Other Taxes	-	-
3190	Interest & Penalties on Delinquent Taxes	75,000	126,688
	Inventory Penalties	-	-
3210	Business Licenses & Permits	37,748	37,493
3220	Motor Vehicle Permit Fees	621,300	639,124
3230	Building Permits	2,200	5,929
3290	Other Licenses, Permits & Fees	11,900	12,093
3311-3319	From Federal Government	-	-
3351	Shared Revenues	-	-
3352	Meals & Rooms Tax Distribution	215,718	215,718
3353	Highway Block Grant	127,882	124,585
3354	Water Pollution Grant	-	-
3355	Housing & Community Development	-	-
3356	State & Federal Forest Land Reimbursement	10	-
3357	Flood Control Reimbursement	-	-
3359	Other (including Railroad Tax)	120	2,351
3379	From Other Governments	-	76,620
3401-3406	Income from Departments	133,900	32,054
3406	Other Charges	-	123,541
3501	Sale of Municipal Property	-	750
3502	Interest on Investments	5,000	4,598
3503-3509	Other	98,480	136,047
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	34,000	32,817
3916	From Trust & Fiduciary Funds	-	-
3917	Transfers from Conservation Fund	-	-
3934	Proceeds from Long Term Bonds & Notes	-	-
		8,674,865	8,827,423

General Fund Balance Sheet for Town/City of

**Town of Northfield, New
or Optional Reporting Year = n/a**

2011

a. Cash and equivalents	1010	1,942,503	1,613,579
b. Investments	1030	-	-
c. Restricted Assets		364,788	596,600
d. Taxes receivable (See Section D, page 7)	1080	487,755	472,014
e. Tax liens receivable (See Section D, page 7)	1110	277,925	369,603
f. Accounts receivable	1150	208,489	103,886
g. Due from other governments	1260	-	-
h. Due from other funds	1310	-	549
i. Other current assets	1400	-	-
j. Tax deeded property (subject to resale)	1670	-	-
		3,281,460	3,156,231
a. Warrants and accounts payable	2020	183,609	81,565
b. Compensated absences payable	2030	-	-
c. Contracts payable	2050	-	-
d. Due to other governments	2070	24	-
e. Due to school districts	2075	1,730,707	1,643,786
f. Due to other funds	2080	1,065	-
g. Deferred revenue	2220	-	-
h. Notes payable - Current	2230	-	-
i. Bonds payable - Current	2250	23,527	-
j. Other payables	2270	20,787	73,004
		1,959,719	1,798,355
a. Nonspendable Fund Balance	2440	-	-
b. Restricted Fund Balance	2450	-	-
c. Committed Fund Balance	2460	364,788	596,600
d. Assigned Fund Balance	2490	13,265	-
e. Unassigned Fund Balance	2530	943,688	761,276
		1,321,741	1,357,876
		3,281,460	3,156,231

NOTE: This report is prepared on a cash basis and does not reflect accruals.

MS-5	RECONCILIATION (to assist in balance sheet preparation)				Patrick Mohan: Variance between cells is the change in current year capital reserves
A. GENERAL FUND BALANCE SHEET RECONCILIATION					
	Total Revenues From Page 5		8,827,423		
	Less Expenditures From Page 4		9,023,100		
	Increase (decrease)		(195,677)		(231,812)
	Ending Fund Equity From Balance Sheet		1,357,876		These cells should be equal
	Less Beginning Fund Equity From Balance Sheet		1,321,741		
	Increase (decrease)		36,135		
B. RECONCILIATION OF SCHOOL DISTRICT LIABILITY ACCT. #2075					
	1. School district liability at beg. of year (From balance sheet Acct # 2075, column b)		1,730,707		/
	2. ADD: School district assessment for current year		4,185,786		/
	3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)		5,916,493		
	4. SUBTRACT: Payments made to school district		< 4,272,707 >		
	(To balance sheet Acct # 2075, column c)		1,643,786		
C. RECONCILIATION OF TAX ANTICIPATION NOTES					
	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)		-		

