

# 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:

*[Handwritten Signature]*  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

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

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) Roberts & Greene, PLLC	Signature: <i>Roberts &amp; Greene, PLLC</i>
Regular Office Hours M-F 8:00-4:30	Email address tgreene@roberts-greene.com

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

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MAY 23 2012  
NH DEPT OF REV ADMIN  
MUNICIPAL SERVICES

MS-5

## Financial Report of the Budget - Town/City of Town of Orford

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	82,060		79,076
4140-4149	Election, Reg. & Vital Statistics	20,435		17,181
4150-4151	Financial Administration	53,634		48,772
4152	Property Assessment	24,220		9,552
4153	Legal Expense	11,000		47,021
4155-4159	Personnel Administration			
4191-4193	Planning & Zoning	7,275		2,988
4194	General Government Buildings	15,720	2,175	12,578
4195	Cemeteries	17,150		15,763
4196	Insurance	19,605		13,277
4197	Advertising & Regional Assoc.	1,453		1,452
4199	Other General Government	12,350	(9,350)	0
4210-4214	Police	187,402		155,714
4215-4219	Ambulance	21,220		21,220
4220-4229	Fire	27,652		8,293
4240-4249	Building Inspection			
4290-4298	Emergency Management	900	46,482	63,573
4299	Other (Incl. Communications)			
4301-4309	Airport Operations			
4311	Administration			
4312	Highways & Streets	350,165	(75,000)	279,441
4313	Bridges			
4316	Street Lighting	7,140		7,260
4319	Other			
4321	Administration			
4323	Solid Waste Collection	500		0
4324	Solid Waste Disposal	37,940	(3,580)	29,888
4325	Solid Waste Facility Clean-up		3,580	3,301
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	Encumbered from 2010
4199	Budget transfer
4290	Emergency FEMA expenditure
4312	Budget transfer
4324	Budget transfer
4325	Budget transfer

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			
4414	Pest Control	5,041		1,810
4415-4419	Health Agencies & Hosp. & Other	6,675		6,675
4441-4442	Administration & Direct Assist.	5,000		1,800
4444	Intergovernmental Welfare Pymts	6,250		5,750
4445-4449	Vendor Payments & Other			
4520-4529	Parks & Recreation	19,141		17,480
4550-4559	Library	35,880	(17,940)	17,940
4583	Patriotic Purposes	750		550
4589	Other Culture & Recreation	2,500		
4611-4612	Admin. & Purch. of Nat. Resources			
4619	Other Conservation	1,710		1,803
4631-4632	Redevelopment and Housing			
4651-4659	Economic Development			
4711	Princ.- Long Term Bonds & Notes			
4721	Interest-Long Term Bonds & Notes			
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)
4550	Budget transfer

1	2	3	4	5
Acct. #	EXPENDITURE	Voted Appropriations Final MS-2	Other Authorizations* Explain Below	Actual Expenditures
4901	Land		1,850	7,748
4902	Machinery, Vehicles & Equipment			
4903	Buildings		4,000	4,000
4909	Improvements Other Than Bldgs.		144,375	72,492
4912	To Special Revenue Fund		17,940	17,891
4913	To Capital Projects Fund			
4914	To Enterprise Fund			
	- Sewer			
	- Water			
	- Electric			
	- Airport			
4915	To Capital Reserve Fund	133,900	8,500	142,400
4916	To Expend.Trust Fund - not #4917	1,000	(1,000)	
4917	To Health Maint. Trust Funds			
4918	To Nonexpendable Trust Funds			
4919	To Fiduciary Funds			
4931	Taxes Assessed for County	206,251		206,251
4932	Taxes Assessed for Village Dist.			
4933	Taxes Assessed for Local Educ.	2,466,979		2,466,979
4934	Taxes Assessed for State Educ.	394,999		394,999
4939	Payments to Other Governments			
		<b>4,183,897</b>	<b>122,032</b>	<b>4,182,918</b>

Acct. #	Explanation for "Other Authorizations" (Column 4) (Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust, transfers)
4901	Budget transfer
4903	Encumbered from 2010
4909	Budget transfer (\$75,000), Encumbered from 2010 (\$69,375)
4912	Budget transfer
4915	Budget transfer
4916	Budget transfer

**NOTE:** The amounts shown in this report are preliminary and subject to change. For more information on the Town of Orford's financials, please contact the Town Clerk or the Town Manager.

## Financial Report of the Budget - Town/City of

Town of Orford	
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)	3,763,777	3,748,648
3120	Land Use Change Taxes - General Fund		
3121	Land Use Change Taxes - Conservation Fund		
3180	Resident Taxes		
3185	Timber Taxes	11,000	10,967
3186	Payment in Lieu of Taxes	3,150	3,150
3187	Excavation Tax (\$.02 cents per cu yd)		
3189	Other Taxes	1,000	908
3190	Interest & Penalties on Delinquent Taxes	3,000	38,282
	Inventory Penalties		
3210	Business Licenses & Permits		
3220	Motor Vehicle Permit Fees	200,000	203,471
3230	Building Permits		
3290	Other Licenses, Permits & Fees	10,000	11,364
3311-3319	From Federal Government		51,702
3351	Shared Revenues		
3352	Meals & Rooms Tax Distribution	55,269	55,269
3353	Highway Block Grant	64,027	62,313
3354	Water Pollution Grant		
3355	Housing & Community Development		
3356	State & Federal Forest Land Reimbursement		
3357	Flood Control Reimbursement		
3359	Other (Including Railroad Tax)		322
3379	From Other Governments	7,500	7,500
3401-3406	Income from Departments	12,000	5,811
3409	Other Charges		
3501	Sale of Municipal Property		25
3502	Interest on Investments		4,429
3503-3509	Other		1,970
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	10,320	86,656
3916	From Trust & Fiduciary Funds	2,500	
3917	Transfers from Conservation Fund		
3934	Proceeds from Long Term Bonds & Notes		
		4,143,543	4,292,787

NOTE: All revenues are reported on a gross basis. Appropriations are reported on a net basis. The difference between the gross and net amounts is the amount of offsets reported on this report. These offsets are reported under the appropriate revenue source.

**General Fund Balance Sheet for Town/City of**

**Town of Orford**

**2011**

**or Optional Reporting Year = n/a**

a. Cash and equivalents	1010	1,578,891	1,606,292
b. Investments	1030		
c. Restricted Assets			259
d. Taxes receivable (See Section D, page 7)	1080	297,804	297,054
e. Tax liens receivable (See Section D, page 7)	1110	78,669	105,863
f. Accounts receivable	1150		
g. Due from other governments	1260		28,675
h. Due from other funds	1310	607	9,731
i. Other current assets	1400	8,295	9,101
j. Tax dedeed property (subject to resale)	1670		
		1,964,266	2,056,975
a. Warrants and accounts payable	2020	47,717	46,591
b. Compensated absences payable	2030		
c. Contracts payable	2050		
d. Due to other governments	2070		
e. Due to school districts	2075	1,451,763	1,430,989
f. Due to other funds	2080	7,500	12,240
g. Deferred revenue	2220		
h. Notes payable - Current	2230		
i. Bonds payable - Current	2250		
j. Other payables	2270		
		1,506,980	1,489,820
a. Nonspendable Fund Balance	2440		
b. Restricted Fund Balance	2450		259
c. Committed Fund Balance	2460		
d. Assigned Fund Balance	2490	75,550	76,031
e. Unassigned Fund Balance	2530	381,736	490,865
		457,286	567,155
		1,964,266	2,056,975

**NOTE:**

This report requires all municipalities to report appropriate, but this report's figures only reflect the general fund. See the municipality's audited financials for more information on proprietary funds or capital projects funds.

<b>MS-5</b>	<b>RECONCILIATION</b> (to assist in balance sheet preparation)				
	Total Revenues From Page 5		4,292,787		
	Less Expenditures From Page 4		4,182,918		
	Increase (decrease)		109869		
	Ending Fund Equity From Balance Sheet		567,155		These cells should be equal
	Less Beginning Fund Equity From Balance Sheet		457,286		
	Increase (decrease)		109869		
	1. School district liability at beg. of year (From balance sheet Acct # 2075, column b)			1,451,763	
	2. ADD: School district assessment for current year			2,861,978	
	3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)			4,313,741	
	4. SUBTRACT: Payments made to school district		<	2,882,752	>
				1,430,989	
					(To balance sheet Acct # 2075, column c)
	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>					

<b>MS-5 OPTIONAL RECONCILIATION (to assist in balance sheet preparation)</b>			
	(a)	(b)	(c)
1. Overlay/Allowance for Uncollectibles/Abatements (Beginning of year) *	4,823	-	4,823
2. SUBTRACT: Abatements made (From pgs. 2-3 of tax collector's report)	146	1,349	(1,495)
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)	-	-	-
6. Excess of estimate (Add to revenue on page 5)	4,677	(1,349)	3,328
<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	297,054	105,863	402,917
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)	297,054	105,863	402,917

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