

NO CPA

LFB \$227,013

MS-5

PDF 9/14/12

FINANCIAL REPORT OF THE TOWN OR CITY BUDGET

Enter TOWN/CITY Name Here >

Stoddard

Enter Calendar Reporting Year Here >

(January 1 to December 31)

Enter Optional Reporting Year Here >

(July 1 to June 30)

2012

Fiscal Yr

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 Report By April 1 For Calendar Fiscal Year and By September 1 for Optional Fiscal Year

GOVERNING BODY (SELECTMEN)

Date Signed: Sept 10, 2012

Under penalties of perjury, I declare that I have examined the information contained in this report and to the best of my belief it is true, correct and complete.

[Handwritten signatures]

PREPARER

Under penalties of perjury, I declare that I have examined the information contained in this report 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)

JAMES COFFEY

Signature

[Handwritten signature of James Coffey]

Regular Office Hours

M-W-F MON 1-5 PM, WED-FRI 10:30 - 4:00

Email address

STODDARDTOWNHAL@MYFAIRPOINT.NET

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SEP 12 2012

NH DEPT OF REV ADMIN
MUNICIPAL SERVICES

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

MS-5

Rev. 04/12

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	82,013		79,239
4140-4149	Election, Reg. & Vital Statistics	49,506		47,551
4150-4151	Financial Administration	33,558		30,128
4152	Property Assessment	27,690		18,581
4153	Legal Expense	4,000		19,421
4155-4159	Personnel Administration	20,265		29,736
4191-4193	Planning & Zoning	14,090		71,215
4194	General Government Buildings	64,757		52,038
4195	Cemeteries	7,500		7,677
4196	Insurance	16,926		10,174
4197	Advertising & Regional Assoc.	2,400		3,590
4199	Other General Government	2,250		965
PUBLIC SAFETY TOTAL = show detail below				
4210-4214	Police	42,200		31,672
4215-4219	Ambulance	13,000		0
4220-4229	Fire	51,128		58,755
4240-4249	Building Inspection			0
4290-4298	Emergency Management			0
4299	Other (Incl. Communications)			0
AIRPORT/AVIATION CENTER TOTAL = show detail below				
4301-4309	Airport Operations			
HIGHWAYS & STREETS TOTAL = show detail below				
4311	Administration			
4312	Highways & Streets	191,500		152,366
4313	Bridges			
4316	Street Lighting	5,100		4,923
4319	Other			
SANITATION TOTAL = show detail below				
4321	Administration			
4323	Solid Waste Collection			
4324	Solid Waste Disposal	174,292		172,801
4325	Solid Waste Facility Clean-up			
4326-4329	Sewage Coll. & Disposal & Other			
Page Sub-Totals		802,175	0	790,831

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			
4415-4419	Health Agencies & Hosp. & Other	7,570		4,810
WELFARE =				
show detail below				
4441-4442	Administration & Direct Assist.	9,500		4,844
4444	Intergovernmental Welfare Pymts			
4445-4449	Vendor Payments & Other			
CULTURE & RECREATION =				
show detail below				
4520-4529	Parks & Recreation	1,000		0
4550-4559	Library	24,291		21,447
4583	Patriotic Purposes	350		806
4589	Other Culture & Recreation			
CONSERVATION =				
show detail below				
4611-4612	Admin.& Purch. of Nat. Resources			
4619	Other Conservation	11,950		16,780
4631-4632	Redevelopment and Housing			
4651-4659	Economic Development			
DEBT SERVICE =				
show detail below				
4711	Princ.- Long Term Bonds & Notes			
4721	Interest-Long Term Bonds & Notes			
4723	Int. on Tax Anticipation Notes	1		0
4790-4799	Other Debt Service			
Page Sub-Totals		54,662	0	48,667

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
	CAPITAL OUTLAY show detail below			
4901	Land			
4902	Machinery, Vehicles & Equipment	54,851		55,398
4903	Buildings	62,500		73,277
4909	Improvements Other Than Bldgs.			
	OPERATING TRANSFERS OUT show detail below			
4912	To Special Revenue Fund			
4913	To Capital Projects Fund			
4914	To Enterprise Fund			
	- Sewer			
	- Water			
	- Electric			
	- Airport			
4915	To Capital Reserve Fund			
4916	To Expend. Trust Fund - not #4917	60,000		10,000
4917	To Health Maint. Trust Funds			
4918	To Nonexpendable Trust Funds			
4919	To Fiduciary Funds			
	<i>Page Sub-Totals</i>	<i>177,351</i>	<i>0</i>	<i>138,675</i>
	<i>Total Local Expenditure Sub-Totals</i>	<i>1,034,188</i>	<i>0</i>	<i>978,194</i>
	PAYMENTS TO OTHER GOVERNMENTS			
4931	Taxes Assessed for County			914,495
4932	Taxes Assessed for Village Dist.			6,033
4933	Taxes Assessed for Local Educ.			1,815,372
4934	Taxes Assessed for State Educ.			633,383
4939	Payments to Other Governments			0
	Less Proprietary Funds, Special Revenue Funds, or Capital Project Funds			
	TOTAL GENERAL FUND EXPENDITURES	1,034,188	0	4,347,477

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

Stoddard	
0	Reporting Year
2012	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)		4,036,301
3120	Land Use Change Taxes - General Fund		
3121	Land Use Change Taxes - Conservation Fund		
3180	Resident Taxes		
3185	Timber Taxes	500	
3186	Payment in Lieu of Taxes		
3187	Excavation Tax (\$.02 cents per cu yd)		
3189	Other Taxes		
3190	Interest & Penalties on Delinquent Taxes	23,000	36,960
	Inventory Penalties		
	LICENSES, PERMITS & FEES		
3210	Business Licenses & Permits		
3220	Motor Vehicle Permit Fees	190,000	202,730
3230	Building Permits	4,600	6,750
3290	Other Licenses, Permits & Fees	8,400	8,462
3311-3319	From Federal Government		
	FROM STATE		
3351	Shared Revenues		
3352	Meals & Rooms Tax Distribution	55,046	55,046
3353	Highway Block Grant	32,389	31,274
3354	Water Pollution Grant		
3355	Housing & Community Development		
3356	State & Federal Forest Land Reimbursement	821	733
3357	Flood Control Reimbursement		
3359	Other (Including Railroad Tax)		110
3379	From Other Governments		
	CHARGES FOR SERVICES		
3401-3406	Income from Departments	1,022	3,411
3409	Other Charges		11
	MISCELLANEOUS REVENUES		
3501	Sale of Municipal Property	3,000	3,020
3502	Interest on Investments	3,600	2,981
3503-3509	Other	50,000	791
	INTERFUND OPERATING TRANSFERS IN		
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	250	1,666
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			
TOTAL GENERAL FUND REVENUE		372,628	4,390,245

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.

General Fund Balance Sheet for Town/City of		Stoddard	0
		or Optional Reporting Year = \$2,012.0	
A. ASSETS	Acct. #	Beginning of Year	End of year
Current assets	(a)	(b)	(c)
a. Cash and equivalents	1010	1,414,439	1,037,917
b. Investments	1030		
c. Restricted Assets			
d. Taxes receivable	1080	(1,607)	0
e. Tax liens receivable	1110	114,295	139,761
f. Accounts receivable	1150	56,644	
g. Due from other governments	1260	731	100,000
h. Due from other funds	1310	675	1,666
i. Other current assets	1400	41,804	42,858
j. Tax deeded property (subject to resale)	1670	1,508	1,508
TOTAL ASSETS		1,628,489	1,323,710
B. LIABILITIES AND FUND EQUITY	Acct. #	Beginning of Year	End of year
Current liabilities	(a)	(b)	(c)
a. Warrants and accounts payable	2020	19,269	14,124
b. Compensated absences payable	2030		
c. Contracts payable	2050		
d. Due to other governments	2070		
e. Due to school districts	2075		
f. Due to other funds	2080		
g. Deferred revenue	2220	1,424,492	1,082,574
h. Notes payable - Current	2230		
i. Bonds payable - Current	2250		
j. Other payables	2270		
TOTAL CURRENT LIABILITIES		1,443,761	1,096,698
Fund equity			
a. Nonspendable Fund Balance	2440		
b. Restricted Fund Balance	2450		
c. Committed Fund Balance	2460		
d. Assigned Fund Balance	2490	1,508	
e. Unassigned Fund Balance	2530	183,219	227,013
TOTAL FUND EQUITY		184,727	227,013
3. TOTAL LIABILITIES AND FUND EQUITY		1,628,488	1,323,710

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*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, 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		4,390,245	
	Less Expenditures From Page 4		4,347,477	
	Increase (decrease)		42768	
	Ending Fund Equity From Balance Sheet		227,013	These cells should be equal
	Less Beginning Fund Equity From Balance Sheet		184,727	
	Increase (decrease)		42286	
B. RECONCILIATION OF SCHOOL DISTRICT LIABILITY ACCT. #2075				
				Amount
	1. School district liability at beg. of year (From balance sheet Acct # 2075, column b)			-
	2. ADD: School district assessment for current year			2,448,755
	3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)			2,448,755
	4. SUBTRACT: Payments made to school district		<	2,548,755 >
				(100,000)
				(100,000)
				(100,000)
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) *	5,167	9,697	14,864
2. SUBTRACT: Abatements made (From pgs. 2-3 of tax collector's report)	659	3,420	(4,079)
3. SUBTRACT: Discounts (From pg. 2 of tax collector's report)	-	-	-
4. SUBTRACT: Refunds (Cash abatements - from treasurer or bookkeeper)	6,868	5,696	(12,564)
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)	(2,361)	581	(1,780)
<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	1,000,000	550,000	1,550,000
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)	1,000,000	550,000	1,550,000

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

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