

PDF 8/3/12

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.

[Handwritten signatures of Dana Call and another official]

[Handwritten signatures of two other officials]

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) Dana Call, Assistant Town Administrator	Signature <i>[Handwritten Signature]</i>
Regular Office Hours M-F, 8:00-4:00	Email address dcall@windhamnewhampshire.com

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APR 30 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	3,690		3,310
4140-4149	Election, Reg. & Vital Statistics	17,350		10,256
4150-4151	Financial Administration	1,044,355		1,002,032
4152	Property Assessment	197,370		226,397
4153	Legal Expense	52,400		91,074
4155-4159	Personnel Administration			
4191-4193	Planning & Zoning	455,805	650	429,035
4194	General Government Buildings	493,575	26,684	515,483
4195	Cemeteries	42,700		34,695
4196	Insurance	272,965		245,832
4197	Advertising & Regional Assoc.			
4199	Other General Government	5		0
PUBLIC SAFETY TOTAL = <i>show detail below</i>				
4210-4214	Police	2,407,995		2,393,240
4215-4219	Ambulance			
4220-4229	Fire	2,787,200	1,792	2,823,853
4240-4249	Building Inspection			
4290-4298	Emergency Management	6,490		2,756
4299	Other (Incl. Communications)	493,940		457,237
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	1,143,160		1,295,244
4313	Bridges			
4316	Street Lighting	14,320		15,293
4319	Other			
SANITATION TOTAL = <i>show detail below</i>				
4321	Administration			
4323	Solid Waste Collection			
4324	Solid Waste Disposal	919,990		907,998
4325	Solid Waste Facility Clean-up			
4326-4329	Sewage Coll. & Disposal & Other			
Page Sub-Totals		10,331,310	28,128	10,433,733

Acct. #	Explanation for "Other Authorizations" (Column 4) (Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust, transfers)
4191-4193	Donation accepted and expended by the Board of Selectmen
4194	Energy grant accepted and expended by the Board of Selectmen under RSA 31:95-b
4220-4229	Grant accepted and expended by the Board of Selectmen

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	20,455		17,799
4415-4419	Health Agencies & Hosp. & Other	36,655		34,314
WELFARE = show detail below				
4441-4442	Administration & Direct Assist.	57,040		52,944
4444	Intergovernmental Welfare Pymts			
4445-4449	Vendor Payments & Other			
CULTURE & RECREATION = show detail below				
4520-4529	Parks & Recreation	186,195	950	169,819
4550-4559	Library	968,340	570	921,553
4583	Patriotic Purposes			
4589	Other Culture & Recreation	95,330	6,832	97,967
CONSERVATION = show detail below				
4611-4612	Admin. & Purch. of Nat. Resources			
4619	Other Conservation	2,350		2,350
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	500		0
4790-4799	Other Debt Service			
Page Sub-Totals		1,266,865	8,352	1,296,740

Acct. #	Explanation for "Other Authorizations" (Column 4) (Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust, transfers)
4520-4529	Donation accepted and expended by the Board of Selectmen
4550-4559	Encumbered funds from 2010, expended in 2011
4589	Encumbered funds from 2010, expended in 2011

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 show detail below				
4901	Land			
4902	Machinery, Vehicles & Equipment	750,000		569,856
4903	Buildings		127,318	123,262
4909	Improvements Other Than Bldgs.	500,000	39,128	477,492
OPERATING TRANSFERS OUT show detail below				
4912	To Special Revenue Fund	32,144		21,504
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	30,000		30,000
4917	To Health Maint. Trust Funds			
4918	To Nonexpendable Trust Funds			
4919	To Fiduciary Funds			
<i>Page Sub-Totals</i>		<i>1,312,144</i>	<i>166,446</i>	<i>1,222,114</i>
<i>Total Local Expenditure Sub-Totals</i>		<i>13,932,319</i>	<i>203,924</i>	<i>12,072,565</i>
PAYMENTS TO OTHER GOVERNMENTS				
4931	Taxes Assessed for County	2,143,277		2,143,277
4932	Taxes Assessed for Village Dist.	13,999		13,999
4933	Taxes Assessed for Local Educ.	31,943,108		31,943,108
4934	Taxes Assessed for State Educ.	4,949,753		4,949,753
4939	Payments to Other Governments			
Less Proprietary Funds or Capital Project Funds		32,144		21,504
		52,050,312	203,924	52,001,228

Acct. #	Explanation for "Other Authorizations" (Column 4) (Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust, transfers)
4903	Non-lapsing appropriation (2010 Article 4) expended in 2011
4909	Encumbered funds from 2010, expended in 2011

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.

			Windham	
			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)	46,323,641	46,230,390	
3120	Land Use Change Taxes - General Fund			
3121	Land Use Change Taxes - Conservation Fund			
3180	Resident Taxes			
3185	Timber Taxes	1,400	2,310	
3186	Payment in Lieu of Taxes	12,302	11,769	
3187	Excavation Tax (\$.02 cents per cu yd)			
3189	Other Taxes	14,000	127,910	
3190	Interest & Penalties on Delinquent Taxes	185,000	260,958	
	Inventory Penalties			
	LICENSES, PERMITS & FEES			
3210	Business Licenses & Permits		0	
3220	Motor Vehicle Permit Fees	2,610,000	2,649,937	
3230	Building Permits	140,000	137,080	
3290	Other Licenses, Permits & Fees	63,565	68,452	
3311-3319	From Federal Government			
	FROM STATE			
3351	Shared Revenues			
3352	Meals & Rooms Tax Distribution	607,155	607,155	
3353	Highway Block Grant	306,455	306,455	
3354	Water Pollution Grant			
3355	Housing & Community Development			
3356	State & Federal Forest Land Reimbursement			
3357	Flood Control Reimbursement			
3359	Other (Including Railroad Tax)	120,286	154,708	
3379	From Other Governments	14,356	14,356	
	CHARGES FOR SERVICES			
3401-3406	Income from Departments	328,452	426,929	
3409	Other Charges	207,000	209,028	
	MISCELLANEOUS REVENUES			
3501	Sale of Municipal Property	37,203	103,024	
3502	Interest on Investments	20,000	18,683	
3503-3509	Other	158,735	123,365	
	INTERFUND OPERATING TRANSFERS IN			
3912	From Special Revenue Funds	32,144	21,504	
3913	From Capital Projects Funds			
3914	From Enterprise Funds			
	Sewer - (Offset)			
	Water - (Offset)			
	Electric - (Offset)			
	Airport - (Offset)			
3915	From Capital Reserve Funds	73,757	73,757	
3916	From Trust & Fiduciary Funds	1,200	908	
3917	Transfers from Conservation Fund			
	OTHER FINANCING SOURCES			
3934	Proceeds from Long Term Bonds & Notes	391,135	391,135	
	Less Proprietary Funds or Capital Project Funds	32,144	21,504	
		51,615,642	51,918,309	

General Fund Balance Sheet for Town/City of

Windham

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	13,181,119	12,990,376
b. Investments	1030		
c. Restricted Assets			
d. Taxes receivable	1080	1,861,296	2,038,270
e. Tax liens receivable	1110	765,830	880,617
f. Accounts receivable	1150	77,839	95,881
g. Due from other governments	1260	67,894	55,196
h. Due from other funds	1310	4,427	6,683
i. Other current assets	1400	395,580	410,091
j. Tax dedeed property (subject to resale)	1670		36,182
		16,353,985	16,513,296
LIABILITIES			
a. Warrants and accounts payable	2020	68,269	115,050
b. Compensated absences payable	2030		
c. Contracts payable	2050		
d. Due to other governments	2070		7,762
e. Due to school districts	2075	14,735,239	14,892,861
f. Due to other funds	2080	12,000	
g. Deferred revenue	2220	78,029	108,700
h. Notes payable - Current	2230		
i. Bonds payable - Current	2250		
j. Other payables	2270	397,197	408,591
		15,290,734	15,532,964
FUND BALANCES			
a. Nonspendable Fund Balance	2440		
b. Restricted Fund Balance	2450		
c. Committed Fund Balance	2460	127,318	116,606
d. Assigned Fund Balance	2490	249,793	16,309
e. Unassigned Fund Balance	2530	686,140	847,417
		1,063,251	980,332
		16,353,985	16,513,296

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-6	RECONCILIATION (to assist in balance sheet preparation)			
A. GENERAL FUND BALANCE SHEET RECONCILIATION				
	Total Revenues From Page 5	51,918,309		
	Less Expenditures From Page 4	52,001,228		
	Increase (decrease)	(82919)		
	Ending Fund Equity From Balance Sheet	980,332		These cells should be equal
	Less Beginning Fund Equity From Balance Sheet	1,063,251		
	Increase (decrease)	(82919)		
B. RECONCILIATION OF SCHOOL DISTRICT LIABILITY ACCT. #2075		Amount		
	1. School district liability at beg. of year (From balance sheet Acct # 2075, column b)		14,735,239	
	2. ADD: School district assessment for current year		36,892,861	
	3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)		51,628,100	
	4. SUBTRACT: Payments made to school district		< 36,735,239 >	
	(To balance sheet Acct # 2075, column c)		14,892,861	
C. RECONCILIATION OF TAX ANTICIPATION NOTES		Amount		
	1. Short-term (TANS) debt at beginning of year	\$	-	
	2. ADD: New issues during current year		1,000,000	
	3. SUBTRACT: Issues retired during current year	<	1,000,000 >	
	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				

