

4FB = 531, 868
86
11/13/12

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.

Virginia Gustafson
Paul D. [unclear]

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) Gregory A. Cochrane	Signature <i>Gregory A. Cochrane</i>
Regular Office Hours Monday through Friday, 8am to 4pm	Email address gcochrane@pontrik.com

FOR DRA USE ONLY
RECEIVED
OCT 30 2012
NH DEPT OF REV ADMIN
MUNICIPAL SERVICES

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

MS-6

Financial Report of the Budget - Town/City of Andover

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
GENERAL GOVERNMENT TOTAL =				
show detail below				
4130-4139	Executive	69,900		93,386
4140-4149	Election, Reg. & Vital Statistics	48,000		19,326
4150-4151	Financial Administration	40,800		48,594
4152	Property Assessment	23,440		28,552
4153	Legal Expense	10,000		5,648
4155-4159	Personnel Administration	83,214		100,109
4191-4193	Planning & Zoning	7,500		5,221
4194	General Government Buildings	14,400		15,729
4195	Cemeteries	13,970		15,250
4198	Insurance	25,000		25,204
4197	Advertising & Regional Assoc.	1,750		1,645
4199	Other General Government			1,832
PUBLIC SAFETY TOTAL =				
show detail below				
4210-4214	Police	151,941		151,815
4215-4219	Ambulance	42,625		28,099
4220-4229	Fire			3,958
4240-4249	Building Inspection	4,500		3,743
4200-4298	Emergency Management	9,000		
4299	Other (Incl. Communications)			
AIRPORT/AVIATION CENTER TOTAL =				
show detail below				
4301-4309	Airport Operations			
HIGHWAYS & STREETS TOTAL =				
show detail below				
4311	Administration			
4312	Highways & Streets	424,550		420,225
4313	Bridges	7,500		6,656
4316	Street Lighting	7,000		7,301
4319	Other	2,300		886
SANITATION TOTAL =				
show detail below				
4321	Administration			
4323	Solid Waste Collection	179,328		163,440
4324	Solid Waste Disposal			
4325	Solid Waste Facility Clean-up	2,541		2,252
4328-4329	Sewage Coll. & Disposal & Other			
Page Sub-Totals		1,169,259	0	1,148,871

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

Andover

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			
4903	Buildings			
4909	Improvements Other Than Bldgs.	137,610		137,354
	OPERATING TRANSFERS OUT show detail below			
4912	To Special Revenue Fund	32,087		32,087
4913	To Capital Projects Fund			
4914	To Enterprise Fund			
	- Sewer			
	- Water			
	- Electric			
	- Airport			
4915	To Capital Reserve Fund	67,550		69,550
4916	To Expend. Trust Fund - not #4917			
4917	To Health Maint. Trust Funds			
4918	To Nonexpendable Trust Funds			
4919	To Fiduciary Funds			
	<i>Page Sub-Totals</i>	237,247	0	238,991
	<i>Total Local Expenditure Sub-Totals</i>	1,491,031	0	1,483,166
	PAYMENTS TO OTHER GOVERNMENTS			
4931	Taxes Assessed for County	639,961		639,961
4932	Taxes Assessed for Village Dist.	122,904		122,904
4933	Taxes Assessed for Local Educ.	2,712,281		2,712,281
4934	Taxes Assessed for State Educ.	585,482		585,482
4939	Payments to Other Governments			
	Less Proprietary Funds or Capital Project Funds			
	TOTAL GENERAL FUND EXPENDITURES	5,551,659	0	5,519,094

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.

MS-5

Financial Report of the Budget - Town/City of

			Andover	
			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)	4,880,839	4,994,615	
3120	Land Use Change Taxes - General Fund	200	3,050	
3121	Land Use Change Taxes - Conservation Fund			
3180	Resident Taxes			
3185	Timber Taxes	8,000	11,914	
3186	Payment in Lieu of Taxes			
3187	Excavation Tax (\$.02 cents per cu yd)	200	179	
3189	Other Taxes			
3190	Interest & Penalties on Delinquent Taxes	31,500	37,815	
	Inventory Penalties			
	LICENSES, PERMITS & FEES			
3210	Business Licenses & Permits	400	465	
3220	Motor Vehicle Permit Fees	335,000	354,108	
3230	Building Permits	4,500	4,485	
3290	Other Licenses, Permits & Fees	3,800	5,321	
3311-3319	From Federal Government		12,595	
	FROM STATE			
3351	Shared Revenues			
3352	Meals & Rooms Tax Distribution	105,895	105,895	
3353	Highway Block Grant	102,307	99,568	
3354	Water Pollution Grant			
3355	Housing & Community Development			
3356	State & Federal Forest Land Reimbursement	278	278	
3357	Flood Control Reimbursement			
3359	Other (Including Railroad Tax)		2,791	
3379	From Other Governments			
	CHARGES FOR SERVICES			
3401-3406	Income from Departments	62,300	61,511	
3409	Other Charges			
	MISCELLANEOUS REVENUES			
3501	Sale of Municipal Property			
3502	Interest on Investments	1,000	2,224	
3503-3509	Other	2,000	34,017	
	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	13,440	2,000	
3916	From Trust & Fiduciary Funds		396	
3917	Transfers from Conservation Fund			
	OTHER FINANCING SOURCES			
3934	Proceeds from Long Term Bonds & Notes			
Less Proprietary Funds or Capital Project Funds				
TOTAL GENERAL FUND REVENUE		5,551,659	5,733,227	

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 or capital project funds.

General Fund Balance Sheet for Town/City of		Andover	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	916,311	1,692,784
b. Investments	1030	1,990	1,991
c. Restricted Assets			
d. Taxes receivable (See Section D, page 7)	1080	373,316	499,534
e. Tax liens receivable (See Section D, page 7)	1110	126,889	112,337
f. Accounts receivable	1150	2,473	1,498
g. Due from other governments	1260		12,595
h. Due from other funds	1310	225,016	105,125
i. Other current assets	1400		
j. Tax deeded property (subject to resale)	1670	10,691	14,149
TOTAL ASSETS		1,656,686	2,440,013
B. LIABILITIES AND FUND EQUITY	Acct. #	Beginning of Year	End of year
Current liabilities	(a)	(b)	(c)
a. Warrants and accounts payable	2020	17,878	30,081
b. Compensated absences payable	2030		
c. Contracts payable	2050		
d. Due to other governments	2070	827	
e. Due to school districts	2075	1,282,129	1,781,526
f. Due to other funds	2080	3,375	51,492
g. Deferred revenue	2220	7,692	17,996
h. Notes payable - Current	2230		0
i. Bonds payable - Current	2250		0
j. Other payables	2270		0
TOTAL CURRENT LIABILITIES		1,311,901	1,881,095
Fund equity *			
a. Nonspendable Fund Balance	2440	10,691	14,149
b. Restricted Fund Balance	2450		
c. Committed Fund Balance	2460		
d. Assigned Fund Balance	2490	14,646	12,901
e. Unassigned Fund Balance	2530	319,448	531,868
TOTAL FUND EQUITY		344,785	558,918
3. TOTAL LIABILITIES AND FUND EQUITY		1,656,686	2,440,013

*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 or capital project funds.

MS-6	RECONCILIATION (to assist in balance sheet preparation)					
A. GENERAL FUND BALANCE SHEET RECONCILIATION						
	Total Revenues From Page 5		6,733,227			
	Less Expenditures From Page 4		5,519,094			
	Increase (decrease)		214,133			
	Ending Fund Equity From Balance Sheet		558,918			These cells should be equal
	Less Beginning Fund Equity From Balance Sheet		344,786			
	Increase (decrease)		214,133			
B. RECONCILIATION OF SCHOOL DISTRICT LIABILITY ACCT. #2076						
			Amount			
	1. School district liability at beg. of year (From balance sheet Acct # 2075, column b)		1,282,129			✓
	2. ADD: School district assessment for current year		3,297,763			
	3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)		4,579,892			✓
	4. SUBTRACT: Payments made to school district		< 2,798,366 >			
	(To balance sheet Acct # 2075, column c)		1,781,528			
C. RECONCILIATION OF TAX ANTICIPATION NOTES						
			Amount			
	1. Short-term (TANS) debt at beginning of year	\$				
	2. ADD: New Issues during current year		1,510,000			
	3. SUBTRACT: Issues retired during current year	<	1,510,000	>		
	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						

