

CPH: Crane + Bell
Compilation PDF 9/20/12

#184, 141

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.

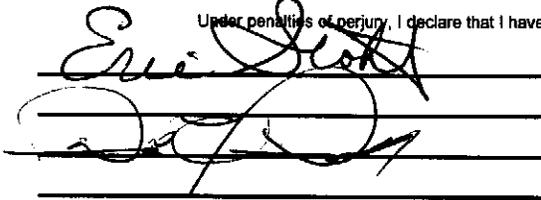
State of New Hampshire Department of Revenue Administration
Municipal Services Division
P.O. Box 487
Concord, NH 03302-0487
Telephone: (603) 230-5090

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.



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)
Crane & Bell, PLLC

Signature 

Regular Office Hours
Monday through Friday 8:00am to 4:30pm

Email address
kendra.bell@craneandbellcpas.com

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SEP 18 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	110,000		66,030
4140-4149	Election, Reg. & Vital Statistics			872
4150-4151	Financial Administration			321
4152	Property Assessment	18,600		19,510
4153	Legal Expense			773
4155-4159	Personnel Administration			
4191-4193	Planning & Zoning	7,000		4,440
4194	General Government Buildings			22,315
4195	Cemeteries	5,000		4,695
4196	Insurance			4,079
4197	Advertising & Regional Assoc.			664
4199	Other General Government	910		231
PUBLIC SAFETY TOTAL =				
<i>show detail below</i>				
4210-4214	Police			
4215-4219	Ambulance	19,709		19,709
4220-4229	Fire	7,000		7,980
4240-4249	Building Inspection			
4290-4298	Emergency Management			
4299	Other (Incl. Communications)	6,540		6,539
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	179,000		170,885
4313	Bridges			
4316	Street Lighting			
4319	Other			
SANITATION TOTAL =				
<i>show detail below</i>				
4321	Administration			
4323	Solid Waste Collection			
4324	Solid Waste Disposal	37,000		36,425
4325	Solid Waste Facility Clean-up			
4326-4329	Sewage Coll. & Disposal & Other			
<i>Page Sub-Totals</i>		390,759	0	365,469

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

Financial Report of the Budget - Town/City of Columbia

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
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	6,281		6,931
WELFARE = show detail below				
4441-4442	Administration & Direct Assist.	9,000	650	4,145
4444	Intergovernmental Welfare Pymts	650	(650)	
4445-4449	Vendor Payments & Other			
CULTURE & RECREATION = show detail below				
4520-4529	Parks & Recreation			178
4550-4559	Library	2,975		2,975
4583	Patriotic Purposes	850		850
4589	Other Culture & Recreation			
CONSERVATION = show detail below				
4611-4612	Admin. & Purch. of Nat. Resources			
4619	Other Conservation			
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			
4790-4799	Other Debt Service			
Page Sub-Totals		10,756	0	15,079

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

Financial Report of the Budget - Town/City of Columbia

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.			
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	10,000		10,000
4917	To Health Maint. Trust Funds			
4918	To Nonexpendable Trust Funds			
4919	To Fiduciary Funds			
	<i>Page Sub-Totals</i>	10,000	0	10,000
	<i>Total Local Expenditure Sub-Totals</i>	420,515	0	390,547
PAYMENTS TO OTHER GOVERNMENTS				
4931	Taxes Assessed for County		338,097	338,097
4932	Taxes Assessed for Village Dist.			
4933	Taxes Assessed for Local Educ.		700,084	700,084
4934	Taxes Assessed for State Educ.		164,930	164,930
4939	Payments to Other Governments			
Less Proprietary Funds or Capital Project Funds				
		420,515	1,203,111	1,593,658

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.

Columbia	
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)	1,342,187	1,349,091
3120	Land Use Change Taxes - General Fund	3,920	3,920
3121	Land Use Change Taxes - Conservation Fund		
3180	Resident Taxes		
3185	Timber Taxes	14,587	14,171
3186	Payment in Lieu of Taxes	1,500	13,500
3187	Excavation Tax (\$.02 cents per cu yd)	967	897
3189	Other Taxes		
3190	Interest & Penalties on Delinquent Taxes	10,000	13,741
	Inventory Penalties		
	LICENSES, PERMITS & FEES		
3210	Business Licenses & Permits	500	350
3220	Motor Vehicle Permit Fees	120,000	126,048
3230	Building Permits	2,000	
3290	Other Licenses, Permits & Fees	1,200	1,113
3311-3319	From Federal Government		
	FROM STATE		
3351	Shared Revenues		
3352	Meals & Rooms Tax Distribution	33,795	33,795
3353	Highway Block Grant	43,820	42,648
3354	Water Pollution Grant		
3355	Housing & Community Development		
3356	State & Federal Forest Land Reimbursement	2,520	5,495
3357	Flood Control Reimbursement		
3359	Other (Including Railroad Tax)	2,000	3,088
3379	From Other Governments		
	CHARGES FOR SERVICES		
3401-3406	Income from Departments	4,360	5,111
3409	Other Charges		
	MISCELLANEOUS REVENUES		
3501	Sale of Municipal Property		
3502	Interest on Investments	250	485
3503-3509	Other	20	35,786
	INTERFUND OPERATING TRANSFERS IN		
3912	From Special Revenue Funds		10,000
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		
3917	Transfers from Conservation Fund		
	OTHER FINANCING SOURCES		
3934	Proceeds from Long Term Bonds & Notes		
	Less Proprietary Funds or Capital Project Funds		10,360
		1,583,626	1,648,879

General Fund Balance Sheet for Town/City of Columbia 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	489,146	649,625
b. Investments	1030	144,231	12,684
c. Restricted Assets			
d. Taxes receivable	1080	84,941	91,424
e. Tax liens receivable	1110	31,572	42,898
f. Accounts receivable	1150	2,081	2,524
g. Due from other governments	1260		
h. Due from other funds	1310		
i. Other current assets	1400		
j. Tax deeded property (subject to resale)	1670	5,048	
		757,019	799,155
LIABILITIES			
a. Warrants and accounts payable	2020		
b. Compensated absences payable	2030		
c. Contracts payable	2050		
d. Due to other governments	2070		
e. Due to school districts	2075	628,099	615,014
f. Due to other funds	2080		
g. Deferred revenue	2220		
h. Notes payable - Current	2230		
i. Bonds payable - Current	2250		
j. Other payables	2270		
		628,099	615,014
FUND BALANCES			
a. Nonspendable Fund Balance	2440	5,048	
b. Restricted Fund Balance	2450		
c. Committed Fund Balance	2460		
d. Assigned Fund Balance	2490		
e. Unassigned Fund Balance	2530	123,872	184,141
		128,920	184,141
		757,019	799,155

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*Compilation
Pg 4*

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-5	RECONCILIATION (to assist in balance sheet preparation)			
A. GENERAL FUND BALANCE SHEET RECONCILIATION				
	Total Revenues From Page 5	1,648,879		
	Less Expenditures From Page 4	1,593,658		
	Increase (decrease)	55221		
	Ending Fund Equity From Balance Sheet	184,141		These cells should be equal
	Less Beginning Fund Equity From Balance Sheet	128,920		
	Increase (decrease)	55221		
B. RECONCILIATION OF SCHOOL DISTRICT LIABILITY ACCT. #2075				
				Amount:
	1. School district liability at beg. of year (From balance sheet Acct # 2075, column b)			628,099
	2. ADD: School district assessment for current year			865,014
	3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)			1,493,113
	4. SUBTRACT: Payments made to school district			< 878,099 >
	(To balance sheet Acct # 2075, column c)			615,014
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) *			-
2. SUBTRACT: Abatements made (From pgs. 2-3 of tax collector's report)			-
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)	-	-	-
<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	Acct. #1080	Acct. #1110	TOTALS
(From pgs 2-3 of tax collector's report) >	Taxes	Liens	
	(a)	(b)	(c)
1. Uncollected, end of year			-
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)	-	-	-

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

