

PDF 9/13/12

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.

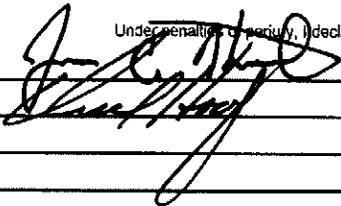
State of New Hampshire Department of Revenue Administration
Municipal Services Division
P.O. Box 487
Concord, NH 03302-0487
Telephone: (603) 230-5090

Return Completed Form By April 1 For Calendar Fiscal Year and By September 1 for Optional Fiscal Year

GOVERNING BODY (SELECTMEN)

Date Signed:

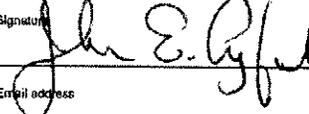
Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.



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)
JOHN E. LYFORD
Regular Office Hours

Signature: 
E-mail address: jlyford@metrocast.net

FOR DRA USE ONLY

RECEIVED

AUG 31 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 = show detail below				
4130-4139	Executive	34,600		34,207
4140-4149	Election, Reg. & Vital Statistics	600		946
4150-4151	Financial Administration	23,500		23,297
4152	Property Assessment	5,250		7,666
4153	Legal Expense	1,000		
4155-4159	Personnel Administration	29,500		26,154
4191-4193	Planning & Zoning	950		963
4194	General Government Buildings	18,000		22,960
4195	Cemeteries	8,500		7,760
4196	Insurance			
4197	Advertising & Regional Assoc.			
4199	Other General Government			
PUBLIC SAFETY TOTAL = show detail below				
4210-4214	Police	48,858		34,479
4215-4219	Ambulance	6,900		6,900
4220-4229	Fire			159
4240-4249	Building Inspection			
4290-4298	Emergency Management			
4299	Other (Incl. Communications)			13,137
AIRPORT/AVIATION CENTER TOTAL = show detail below				
4301-4309	Airport Operations			
HIGHWAYS & STREETS TOTAL = show detail below				
4311	Administration			
4312	Highways & Streets	208,470		216,922
4313	Bridges			
4316	Street Lighting			
4319	Other			
SANITATION TOTAL = show detail below				
4321	Administration			
4323	Solid Waste Collection	64,800		63,185
4324	Solid Waste Disposal			
4325	Solid Waste Facility Clean-up			
4326-4329	Sewage Coll. & Disposal & Other			
Page Sub-Totals		450,926	0	458,735

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	200		45
4414	Pest Control			
4415-4419	Health Agencies & Hosp. & Other			4,867
WELFARE = show detail below				
4441-4442	Administration & Direct Assist.	7,850		1,970
4444	Intergovernmental Welfare Pymts			
4445-4449	Vendor Payments & Other			
CULTURE & RECREATION = show detail below				
4520-4529	Parks & Recreation			
4550-4559	Library			
4583	Patriotic Purposes			
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		8,050	0	6,882

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 **Town of Croydon**
 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	18,712		18,712
4903	Buildings	22,700		22,700
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	15,000		15,000
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>	<i>56,412</i>	<i>0</i>	<i>56,412</i>
	<i>Total Local Expenditure Sub-Totals</i>	<i>515,390</i>	<i>0</i>	<i>522,029</i>
PAYMENTS TO OTHER GOVERNMENTS				
4931	Taxes Assessed for County	283,037		283,037
4932	Taxes Assessed for Village Dist.			
4933	Taxes Assessed for Local Educ.	706,267		479,678 706,267
4934	Taxes Assessed for State Educ.			226,589
4939	Payments to Other Governments			
Less Proprietary Funds or Capital Project Funds				
		1,504,694	0	1,511,333

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.

			Town of Croydon	
			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)	1,187,333	1,213,850	
3120	Land Use Change Taxes - General Fund			
3121	Land Use Change Taxes - Conservation Fund			
3180	Resident Taxes			
3185	Timber Taxes	19,400	20,327	
3186	Payment in Lieu of Taxes	5,000	10,000	
3187	Excavation Tax (\$.02 cents per cu yd)			
3189	Other Taxes			
3190	Interest & Penalties on Delinquent Taxes	18,000	18,826	
	Inventory Penalties			
	LICENSES, PERMITS & FEES			
3210	Business Licenses & Permits			
3220	Motor Vehicle Permit Fees	115,000	123,540	
3230	Building Permits	70	15	
3290	Other Licenses, Permits & Fees	11,000	7,830	
3311-3319	From Federal Government			
	FROM STATE			
3351	Shared Revenues	34,108	34,108	
3352	Meals & Rooms Tax Distribution			
3353	Highway Block Grant	40,371	39,291	
3354	Water Pollution Grant			
3355	Housing & Community Development			
3356	State & Federal Forest Land Reimbursement			
3357	Flood Control Reimbursement			
3359	Other (Including Railroad Tax)			
3379	From Other Governments		90	
	CHARGES FOR SERVICES			
3401-3408	Income from Departments		22,566	
3409	Other Charges			
	MISCELLANEOUS REVENUES			
3501	Sale of Municipal Property			
3502	Interest on Investments		214	
3503-3509	Other		2,488	
	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	49,412	48,912	
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				
		1,479,694	1,542,057	

General Fund Balance Sheet for Town/City of		Town of Croydon	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	554,980	439,515
b. Investments	1030	0	
c. Restricted Assets		0	
d. Taxes receivable	1080	134,222	87,748
e. Tax liens receivable	1110	58,578	84,775
f. Accounts receivable	1150	0	0
g. Due from other governments	1260	0	0
h. Due from other funds	1310	0	7,500
i. Other current assets	1400	0	0
j. Tax deeded property (subject to resale)	1670	1,602	1,602
TOTAL ASSETS		749,382	621,140
B. LIABILITIES AND FUND EQUITY	Acct. #	Beginning of Year	End of year
Current liabilities	(a)	(b)	(c)
a. Warrants and accounts payable	2020	0	0
b. Compensated absences payable	2030	0	0
c. Contracts payable	2050	0	0
d. Due to other governments	2070	0	0
e. Due to school districts	2075	472,559	313,593
f. Due to other funds	2080	0	0
g. Deferred revenue	2220	0	0
h. Notes payable - Current	2230	0	0
i. Bonds payable - Current	2250	0	0
j. Other payables	2270	0	0
TOTAL CURRENT LIABILITIES		472,559	313,593
Fund equity			
a. Nonspendable Fund Balance	2440	0	0
b. Restricted Fund Balance	2450	0	0
c. Committed Fund Balance	2460	0	0
d. Assigned Fund Balance	2490	0	0
e. Unassigned Fund Balance	2530	276,823	307,547
TOTAL FUND EQUITY		276,823	307,547
3. TOTAL LIABILITIES AND FUND EQUITY		749,382	621,140

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p. 23

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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 or capital project funds.

MS-6	RECONCILIATION (to assist in balance sheet preparation)				
A. GENERAL FUND BALANCE SHEET RECONCILIATION					
	Total Revenues From Page 5		1,542,057		
	Less Expenditures From Page 4		1,511,333		
	Increase (decrease)		30724		
	Ending Fund Equity From Balance Sheet		307,547		These cells should be equal
	Less Beginning Fund Equity From Balance Sheet		276,823		
	Increase (decrease)		30724		
B. RECONCILIATION OF SCHOOL DISTRICT LIABILITY ACCT. #2075					
			Amount		
	1. School district liability at beg. of year (From balance sheet Acct # 2075, column b)				472,559
	2. ADD: School district assessment for current year				706,267
	3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)				1,178,826
	4. SUBTRACT: Payments made to school district			<	865,233 >
	(To balance sheet Acct # 2075, column c)				313,593
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 <i>(Beginning of year)</i> *	-	-	-
2. SUBTRACT: Abatements made <i>(From pgs. 2-3 of tax collector's report)</i>	-	-	-
3. SUBTRACT: Discounts <i>(From pg. 2 of tax collector's report)</i>	-	-	-
4. SUBTRACT: Refunds <i>(Cash abatements - from treasurer or bookkeeper)</i>	-	-	-
5. ESTIMATED ALLOWANCE FOR ABATEMENTS AT END OF YEAR ** <i>(These amounts should be carried down to Section B, line 2)</i>	-	-	-
6. Excess of estimate <i>(Add to revenue on page 5)</i>	-	-	-
<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 <i>(see your form from last year)</i>.</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
<i>(From pgs. 2-3 of tax collector's report) ></i>	Taxes	Liens	
	(a)	(b)	(c)
1. Uncollected, end of year	87,748	84,775	172,523
2. SUBTRACT: "Overlay" carried forward as Allowance for Abatements <i>(from Section A above, line 5)</i>	↓ -	↓ -	↓ -
3. Receivable, end of year <i>(To Balance Sheet Acct. #1080 and 1110, column c)</i>	87,748	84,775	172,523

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

