

UFB- 974, 071

56
11/1/12

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 Report 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 to the best of my belief, the information contained in this report is true, correct and complete.

[Handwritten Signature]

[Handwritten Signature]

PREPARER

Under penalties of perjury, I declare that to the best of my belief, the information contained in this report 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) Roberts & Greene, PLLC	Signature <i>Roberts & Greene, PLLC</i>
Regular Office Hours M-F 8:00-4:00	Email address tgrene@roberts-greene.com

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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	196,088		194,935
4140-4149	Election, Reg. & Vital Statistics	69,659		61,465
4150-4151	Financial Administration	189,325		184,716
4152	Property Assessment	30,000	13,469	20,988
4153	Legal Expense	13,500		4,651
4155-4159	Personnel Administration	850,644		745,565
4191-4193	Planning & Zoning	63,464		51,963
4194	General Government Buildings	135,350	5,089	165,884
4195	Cemeteries	2,570		1,070
4196	Insurance	67,000		68,636
4197	Advertising & Regional Assoc.	45,662		45,022
4199	Other General Government	1,000		
PUBLIC SAFETY TOTAL = show detail below				
4210-4214	Police	661,746	3,750	692,348
4215-4219	Ambulance	78,400	2,223	77,337
4220-4229	Fire	75,965	17,445	89,590
4240-4249	Building Inspection	62,081		59,078
4290-4298	Emergency Management	700		217
4299	Other (Incl. Communications)	65,000		62,611
AIRPORT/AVIATION CENTER TOTAL = show detail below				
4301-4309	Airport Operations			
HIGHWAYS & STREETS TOTAL = show detail below				
4311	Administration	499,001		512,222
4312	Highways & Streets	472,700	9,190	549,692
4313	Bridges			
4316	Street Lighting	24,000		19,587
4319	Other			
SANITATION TOTAL = show detail below				
4321	Administration	80,628		73,237
4323	Solid Waste Collection	217,500		204,555
4324	Solid Waste Disposal	200,000		177,201
4325	Solid Waste Facility Clean-up			
4326-4329	Sewage Coll. & Disposal & Other	391,093		403,694
Page Sub-Totals		4,493,076	51,166	4,466,264

Acct. #	Explanation for "Other Authorizations" (Column 4) (Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust, transfers)
4152	Encumbered amount from 2010
4194	Encumbered amount from 2010
4210	Encumbered amount from 2010
4215	Encumbered amount from 2010
4220	Encumbered amount from 2010
4312	Encumbered amount from 2010

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	125,798		168,975
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	380		155
4414	Pest Control	2,000		779
4415-4419	Health Agencies & Hosp. & Other			
WELFARE =				
show detail below				
4441-4442	Administration & Direct Assist.	44,826		40,949
4444	Intergovernmental Welfare Pymts			
4445-4449	Vendor Payments & Other			
CULTURE & RECREATION =				
show detail below				
4520-4529	Parks & Recreation	46,450		43,443
4550-4559	Library	151,096	225	149,800
4583	Patriotic Purposes	1,500		1,666
4589	Other Culture & Recreation	10,510	400	10,715
CONSERVATION =				
show detail below				
4611-4612	Admin. & Purch. of Nat. Resources	1,500	(1,500)	
4619	Other Conservation			
4631-4632	Redevelopment and Housing			
4651-4659	Economic Development	9,000		9,085
DEBT SERVICE =				
show detail below				
4711	Princ.- Long Term Bonds & Notes	112,963		100,000
4721	Interest-Long Term Bonds & Notes	9,205		20,448
4723	Int. on Tax Anticipation Notes			
4790-4799	Other Debt Service			
<i>Page Sub-Totals</i>		515,228	(875)	546,015

Acct. #	Explanation for "Other Authorizations" (Column 4) (Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust, transfers)
4550	Encumbered amount from 2010
4589	Encumbered amount from 2010
4611	Budget transfer

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	63,000		59,555
4903	Buildings			
4909	Improvements Other Than Bldgs.		21,369	51,718
OPERATING TRANSFERS OUT show detail below				
4912	To Special Revenue Fund		1,500	1,525
4913	To Capital Projects Fund		64,249	79,921
4914	To Enterprise Fund			
	- Sewer			
	- Water			
	- Electric			
	- Airport			
4915	To Capital Reserve Fund			
4916	To Expend.Trust Fund - not #4917	670		670
4917	To Health Maint. Trust Funds			
4918	To Nonexpendable Trust Funds			
4919	To Fiduciary Funds			
	<i>Page Sub-Totals</i>	63,670	87,118	193,389
	<i>Total Local Expenditure Sub-Totals</i>	5,071,974	137,409	5,205,668
PAYMENTS TO OTHER GOVERNMENTS				
4931	Taxes Assessed for County			819,021
4932	Taxes Assessed for Village Dist.			23,498
4933	Taxes Assessed for Local Educ.			5,792,021
4934	Taxes Assessed for State Educ.			1,363,436
4939	Payments to Other Governments			
	Less Proprietary Funds, Special Revenue Funds, or Capital Project Funds	516,891		572,669
TOTAL GENERAL FUND EXPENDITURES		4,555,083	137,409	12,630,975

✓
✓
✓

Acct. #	Explanation for "Other Authorizations" (Column 4) (Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust, transfers)
4909	Unanticipated grant expenditures
4912	Budget transfer
4913	Unanticipated grant expenditures

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 fund

			Town of Enfield	
			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)			11,160,561
3120	Land Use Change Taxes - General Fund	25,000		43,711
3121	Land Use Change Taxes - Conservation Fund			
3180	Resident Taxes			
3185	Yield Taxes	12,000		14,071
3186	Payment in Lieu of Taxes			
3187	Excavation Tax (\$.02 cents per cu yd)	1,000		512
3189	Other Taxes			
3190	Interest & Penalties on Delinquent Taxes	90,000		104,826
	Inventory Penalties			
	LICENSES, PERMITS & FEES			
3210	Business Licenses & Permits	100		190
3220	Motor Vehicle Permit Fees	725,000		721,523
3230	Building Permits	10,000		8,135
3290	Other Licenses, Permits & Fees	38,870		71,531
3311-3319	From Federal Government			86,009
	FROM STATE			
3351	Shared Revenues			
3352	Meals & Rooms Tax Distribution	204,691		204,691
3353	Highway Block Grant	147,633		147,633
3354	Water Pollution Grant			
3355	Housing & Community Development			
3356	State & Federal Forest Land Reimbursement			
3357	Flood Control Reimbursement			
3359	Other (Including Railroad Tax)			1,624
3379	From Other Governments			
	CHARGES FOR SERVICES			
3401-3406	Income from Departments	38,400		55,886
3409	Other Charges	3,950		12,085
	MISCELLANEOUS REVENUES			
3501	Sale of Municipal Property	30,000		13,228
3502	Interest on Investments	13,000		10,926
3503-3509	Other	23,500		18,537
	INTERFUND OPERATING TRANSFERS IN			
3912	From Special Revenue Funds			
3913	From Capital Projects Funds			5,466
3914	From Enterprise Funds			
	Sewer - (Offset)	391,093		265,829
	Water - (Offset)	125,798		185,672
	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, Special Revenue Funds, or Capital Project Funds	516,891		451,501
	TOTAL GENERAL FUND REVENUE	1,363,144		12,681,145

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		Town of Enfield	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	3,416,240	3,055,981
b. Investments	1030	251,158	251,340
c. Restricted Assets			
d. Taxes receivable	1080	785,279	632,978
e. Tax liens receivable	1110	255,391	309,911
f. Accounts receivable	1150		16,203
g. Due from other governments	1260		64,249
h. Due from other funds	1310	99,779	438,594
i. Other current assets	1400		
j. Tax deeded property (subject to resale)	1670	7,150	7,150
TOTAL ASSETS		4,814,997	4,776,406
B. LIABILITIES AND FUND EQUITY	Acct. #	Beginning of Year	End of year
Current liabilities	(a)	(b)	(c)
a. Warrants and accounts payable	2020	119,497	88,507
b. Compensated absences payable	2030		
c. Contracts payable	2050		
d. Due to other governments	2070	2,386	2,624
e. Due to school districts	2075	3,654,612	3,577,728
f. Due to other funds	2080		
g. Deferred revenue	2220		6,078
h. Notes payable - Current	2230		
i. Bonds payable - Current	2250		
j. Other payables	2270	63,601	76,398
TOTAL CURRENT LIABILITIES		3,840,096	3,751,335
Fund equity *			
a. Nonspendable Fund Balance	2440	7,150	7,150
b. Restricted Fund Balance	2450		
c. Committed Fund Balance	2460		
d. Assigned Fund Balance	2490	51,791	43,850
e. Unassigned Fund Balance	2530	915,960	974,071
TOTAL FUND EQUITY		974,901	1,025,071
3. TOTAL LIABILITIES AND FUND EQUITY		4,814,997	4,776,406

*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		12,681,145				
	Less Expenditures From Page 4		12,630,975				
	Increase (decrease)		50170				
	Ending Fund Equity From Balance Sheet		1,025,071				These cells should be equal
	Less Beginning Fund Equity From Balance Sheet		974,901				
	Increase (decrease)		50170				
B. RECONCILIATION OF SCHOOL DISTRICT LIABILITY ACCT. #2075				Amount			
	1. School district liability at beg. of year (From balance sheet Acct # 2075, column b)		3,654,612				✓
	2. ADD: School district assessment for current year		7,155,457				✓
	3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)		10,810,069				
	4. SUBTRACT: Payments made to school district		< 7,232,341 >				
	(To balance sheet Acct # 2075, column c)		3,577,728				
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) *	8,300	2,700	11,000
2. SUBTRACT: Abatements made (From pgs. 2-3 of tax collector's report)	2,526	2,531	(5,057)
3. SUBTRACT: Discounts (From pg. 2 of tax collector's report)			-
4. SUBTRACT: Refunds (Cash abatements - from treasurer or bookkeeper)	3,185	-	(3,185)
5. ESTIMATED ALLOWANCE FOR ABATEMENTS AT END OF YEAR ** (These amounts should be carried down to Section B, line 2)	8,000	3,000	11,000
6. Excess of estimate (Add to revenue on page 5)	(5,411)	(2,831)	(8,242)
<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 (From pgs 2-3 of tax collector's report) >	Acct. #1080	Acct.#1110	
	Taxes	Liens	TOTALS
	(a)	(b)	(c)
1. Uncollected, end of year	640,978	312,911	953,889
2. SUBTRACT: "Overlay" carried forward as Allowance for Abatements (from Section A above, line 5)	↓ 8,000	↓ 3,000	↓ 11,000
3. Receivable, end of year (To Balance Sheet Acct.#1080 and 1110, column c)	632,978	309,911	942,889

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

