

\$1,062,480

FY PDF 10/10/12

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.

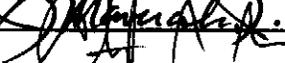
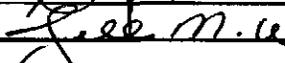
Enter town or city name in cell C5 and calendar reporting year for this report in C7 (optional reporting year in cell C9). In cell C12 enter yes if the municipality accounts for some expenditures as proprietary or capital project funds.

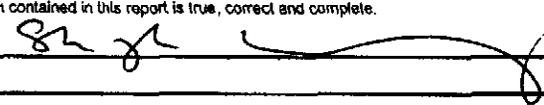
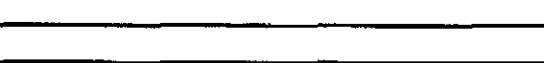
State of New Hampshire Department of Revenue Administration  
Municipal Services Division  
P.O. Box 487  
Concord, NH 03302-0487  
Telephone: (603) 230-5090

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

### GOVERNING BODY (SELECTMEN)

Date Signed:

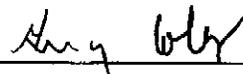
  
  
  

Under penalties of perjury, I declare that to the best of my belief, the information contained in this report is true, correct and complete.

### 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) <b>Plodzik, Sanderson</b>	Signature 
Regular Office Hours <b>M-F - 8am-5pm</b>	Email address <b>gcobly@plodzik.com</b>

FOR DRA USE ONLY

**RECEIVED**

**SEP 26 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
<b>GENERAL GOVERNMENT TOTAL =</b> show detail below				
4130-4139	Executive	122,200		126,169
4140-4149	Election, Reg. & Vital Statistics	69,500		65,418
4150-4151	Financial Administration	61,500		53,812
4152	Property Assessment	42,965		45,987
4153	Legal Expense	15,000		17,549
4155-4159	Personnel Administration	315,085		325,143
4191-4193	Planning & Zoning	23,300		13,467
4194	General Government Buildings	15,000		21,130
4195	Cemeteries	3,150		2,303
4196	Insurance	25,900		24,434
4197	Advertising & Regional Assoc.			
4199	Other General Government	6,500		
<b>PUBLIC SAFETY TOTAL =</b> show detail below				
4210-4214	Police	388,500		393,404
4215-4219	Ambulance	45,050		45,000
4220-4229	Fire	151,500		147,450
4240-4249	Building Inspection			
4290-4298	Emergency Management	2,300		575
4299	Other (Incl. Communications)			
<b>AIRPORT/AVIATION CENTER TOTAL =</b> show detail below				
4301-4309	Airport Operations			
<b>HIGHWAYS &amp; STREETS TOTAL =</b> show detail below				
4311	Administration			
4312	Highways & Streets	278,550		284,887
4313	Bridges			
4316	Street Lighting	5,300		4,771
4319	Other			
<b>SANITATION TOTAL =</b> show detail below				
4321	Administration			
4323	Solid Waste Collection			
4324	Solid Waste Disposal	195,000		158,739
4325	Solid Waste Facility Clean-up			
4326-4329	Sewage Coll. & Disposal & Other	3,800		3,537
Page Subtotals: 10 1,337,775				

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
<b>WATER DISTRIBUTION &amp; TREATMENT -</b> show detail below				
4331	Administration			
4332	Water Services			
4335-4339	Water Treatment, Conserv.& Other			
<b>ELECTRIC -</b> show detail below				
4351-4352	Admin. and Generation			
4353	Purchase Costs			
4354	Electric Equipment Maintenance			
4359	Other Electric Costs			
<b>HEALTH -</b> show detail below				
4411	Administration	17,900		13,217
4414	Pest Control	1,500		1,500
4415-4419	Health Agencies & Hosp. & Other	24,800		24,818
<b>WELFARE -</b> show detail below				
4441-4442	Administration & Direct Assist.	23,650		19,023
4444	Intergovernmental Welfare Pymts			
4445-4449	Vendor Payments & Other			
<b>CULTURE &amp; RECREATION -</b> show detail below				
4520-4529	Parks & Recreation	63,550		64,274
4550-4559	Library	114,200		114,507
4583	Patriotic Purposes	4,000		4,011
4589	Other Culture & Recreation			
<b>CONSERVATION -</b> show detail below				
4611-4612	Admin.& Purch. of Nat. Resources	2,700		835
4619	Other Conservation			
4631-4632	Redevelopment and Housing			
4651-4659	Economic Development			
<b>DEBT SERVICE -</b> show detail below				
4711	Princ.- Long Term Bonds & Notes	60,000		60,000
4721	Interest-Long Term Bonds & Notes	2,800		1,725
4723	Int. on Tax Anticipation Notes			
4790-4799	Other Debt Service			
Page Sub Totals 318,100 2 303,910				

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 Holderness**

Reporting Year = **n/a** OP FY Reporting Year = **2012**

1	2	3	4	5
Acct. #	EXPENDITURE	Voted Appropriations Final MS-2	Other Authorizations* Explain Below	Actual Expenditures
	<b>CAPITAL OUTLAY</b> show data below			
4901	Land			
4902	Machinery, Vehicles & Equipment	9,000		34,946
4903	Buildings	23,500		42,828
4909	Improvements Other Than Bldgs.	160,000		191,632
4912	To Special Revenue Fund			
4913	To Capital Projects Fund			
4914	To Enterprise Fund			
	- Sewer			
	- Water			
	- Electric			
	- Airport			
4915	To Capital Reserve Fund	309,500		309,500
4916	To Expend. Trust Fund - not #4917			
4917	To Health Maint. Trust Funds			
4918	To Nonexpendable Trust Funds			
4919	To Fiduciary Funds			
	<b>Pay Sub-Totals</b>	<b>502,000</b>		<b>578,906</b>
	<b>Total Local Expenditure Sub-Totals</b>	<b>2,587,200</b>	<b>0</b>	<b>2,616,591</b>
	<b>PAYMENTS TO OTHER GOVERNMENTS</b>			
4931	Taxes Assessed for County			1,017,189
4932	Taxes Assessed for Village Dist.			
4933	Taxes Assessed for Local Educ.			4,807,730
4934	Taxes Assessed for State Educ.			1,580,620
4939	Payments to Other Governments			
	Less Proprietary Funds, Special Revenue Funds, or Capital Project Funds			
	<b>GENERAL FUND BALANCE SHEET</b>	<b>9,992,739</b>	<b>0</b>	<b>10,022,130</b>

Acct. #	Explanation for "Other Authorizations" (Column 4) (Example: 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 Page 10 for revolving funds and the municipality's audited financials for more information on proprietary funds, special revenue funds, or capital project funds.

			Town of Holderness	
			n/a	Reporting Year
			2012	Op FY Reporting Year
1	2	3	4	
Acct. #	SOURCE OF REVENUE	Estimated Revenues Used to Set Tax Rate	Actual Revenues	
<b>TAXES</b>				
3110	Property Taxes (commitment less overlay)		9,028,116	
3120	Land Use Change Taxes - General Fund	2,500	21,000	
3121	Land Use Change Taxes - Conservation Fund			
3180	Resident Taxes			
3185	Timber Taxes	3,500	8,139	
3186	Payment in Lieu of Taxes	3,040		
3187	Excavation Tax (\$.02 cents per cu yd)			
3189	Other Taxes	7,000	6,918	
3190	Interest & Penalties on Delinquent Taxes	30,000	41,236	
	Inventory Penalties			
<b>LICENSES, PERMITS &amp; FEES</b>				
3210	Business Licenses & Permits	9,000	13,805	
3220	Motor Vehicle Permit Fees	350,000	353,393	
3230	Building Permits	4,000	7,057	
3290	Other Licenses, Permits & Fees	5,000	5,850	
3311-3319	From Federal Government		33,536	
<b>FROM STATE</b>				
3351	Shared Revenues			
3352	Meals & Rooms Tax Distribution	94,154	94,154	
3353	Highway Block Grant	72,880	70,361	
3354	Water Pollution Grant			
3355	Housing & Community Development			
3356	State & Federal Forest Land Reimbursement	20		
3357	Flood Control Reimbursement			
3359	Other (Including Railroad Tax)		19,330	
3379	From Other Governments			
<b>CHARGES FOR SERVICES</b>				
3401-3406	Income from Departments	100,700	140,426	
3409	Other Charges	3,800	6,287	
<b>MISCELLANEOUS REVENUES</b>				
3501	Sale of Municipal Property		100	
3502	Interest on Investments	22,600	26,532	
3503-3509	Other	35,360	38,887	
<b>INTERFUND OPERATING TRANSFERS IN</b>				
3912	From Special Revenue Funds			
3913	From Capital Projects Funds	192,500	181,823	
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			
<b>OTHER FINANCING SOURCES</b>				
3934	Proceeds from Long Term Bonds & Notes	47,758		
Less Proprietary Funds, Special Revenue Funds, or Capital Project Funds				
		9,992,739	10,096,950	

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 Holderness

n/a

or Optional Reporting Year = \$

2,012.0

pg. 50<sup>th</sup> REP  
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A. ASSETS	Acct #	Beginning of Year	End of year
Current assets	(a)	(b)	(c)
a. Cash and equivalents	1010	3,993,185	2,514,578
b. Investments	1030	250,543	505,813
c. Restricted Assets			
d. Taxes receivable	1080	1,221,900	2,576,048
e. Tax liens receivable	1110	117,087	133,745
f. Accounts receivable	1150	4,431	510
g. Due from other governments	1260		
h. Due from other funds	1310	25,451	
i. Other current assets	1400		
j. Tax deeded property (subject to resale)	1670	5,139	5,139
		5,617,736	5,735,833
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
a. Warrants and accounts payable	2020	11,449	10,111
b. Compensated absences payable	2030	45,022	45,022
c. Contracts payable	2050		
d. Due to other governments	2070		3,689,740
e. Due to school districts	2075		
f. Due to other funds	2080	17,954	21,702
g. Deferred revenue	2220	4,498,673	848,908
h. Notes payable - Current	2230		
i. Bonds payable - Current	2250		
j. Other payables	2270	6,339	7,231
		4,579,437	4,622,714
<b>FUND BALANCES</b>			
a. Nonspendable Fund Balance	2440		5,139
b. Restricted Fund Balance	2450		
c. Committed Fund Balance	2460		29,390
d. Assigned Fund Balance	2490	90,541	16,310
e. Unassigned Fund Balance	2530	947,758	1,062,280
		1,038,299	1,113,119
		5,617,736	5,735,833

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10/8/12  
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**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.

A

MS-6	<b>RECONCILIATION</b> (to assist in balance sheet preparation)			
<b>A: GENERAL FUND BALANCE SHEET RECONCILIATION</b>				
	Total Revenues From Page 5	10,096,950		
	Less Expenditures From Page 4	10,022,130		
	Increase (decrease)	74820		
	Ending Fund Equity From Balance Sheet	1,113,119		These cells should be equal
	Less Beginning Fund Equity From Balance Sheet	1,038,299		
	Increase (decrease)	74820		
<b>B: RECONCILIATION OF SCHOOL DISTRICT LIABILITY ACCT. #2075</b>				
				Amount
	1. School district liability at beg. of year (From balance sheet Acct # 2075, column b)			-
	2. ADD: School district assessment for current year			6,388,350
	3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)			6,388,350
	4. SUBTRACT: Payments made to school district			< 6,388,350 >
	(To balance sheet Acct # 2075, column c)			-
<b>C: RECONCILIATION OF TAX ANTICIPATION NOTES</b>				
				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)			-
<b>**SAMPLE FIGURES USED FOR ILLUSTRATION. USE THE MUNICIPALITY'S ACTUAL FIGURES**</b>				

