

uFB - 37,904

56
10/31/12

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.

Billy H. Jaulton
Robert Bell
Robert Bell

SELECTMAN
SELECTMAN
SELECTMAN

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)	Signature
Regular Office Hours	Email address

FOR DRA USE ONLY

RECEIVED

OCT 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
GENERAL GOVERNMENT TOTAL = show detail below				
4130-4139	Executive	17,400	594	17,994
4140-4149	Election, Reg. & Vital Statistics	800		580
4150-4151	Financial Administration			
4152	Property Assessment	2,500		2,450
4153	Legal Expense	6,000		2,231
4155-4159	Personnel Administration	3,000		2,146
4191-4193	Planning & Zoning	500	148	648
4194	General Government Buildings	6,000	1,588	7,588
4195	Cemeteries	2,000		1,940
4196	Insurance	3,800		2,608
4197	Advertising & Regional Assoc.	1,000		486
4199	Other General Government	7,000		4,931
PUBLIC SAFETY TOTAL = show detail below				
4210-4214	Police	10,000	1,813	11,813
4215-4219	Ambulance	3,500		3,500
4220-4229	Fire	10,984		10,984
4240-4249	Building Inspection	1,000		405
4290-4298	Emergency Management	300		
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	100,000		98,243
4313	Bridges			
4316	Street Lighting			
4319	Other			
SANITATION TOTAL = show detail below				
4321	Administration			
4323	Solid Waste Collection	29,000	1,156	30,156
4324	Solid Waste Disposal			
4325	Solid Waste Facility Clean-up			
4326-4329	Sewage Coll. & Disposal & Other			
<i>Page Sub-Totals</i>		204,784	5,299	198,703

Acct. #	Explanation for "Other Authorizations" (Column 4) (Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust, transfers)
4194	budget transfer
4210	budget transfer

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	3,300	826	4,126
WELFARE =				
show detail below				
4441-4442	Administration & Direct Assist.	3,000		683
4444	Intergovernmental Welfare Pymts			
4445-4449	Vendor Payments & Other			
CULTURE & RECREATION =				
show detail below				
4520-4529	Parks & Recreation			
4550-4559	Library	4,000		2,000
4583	Patriotic Purposes			
4589	Other Culture & Recreation	350		
CONSERVATION =				
show detail below				
4611-4612	Admin. & Purch. of Nat. Resources	400		
4619	Other Conservation	500		175
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			1,144
4790-4799	Other Debt Service			
<i>Page Sub-Totals</i>		11,550	826	8,128

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
CAPITAL OUTLAY				
show detail below				
4901	Land			
4902	Machinery, Vehicles & Equipment			
4903	Buildings	4,500		
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	6,500		
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>11,000</i>	<i>0</i>	<i>0</i>
	<i>Total Local Expenditure Sub-Totals</i>	<i>227,334</i>	<i>6,125</i>	<i>206,831</i>
PAYMENTS TO OTHER GOVERNMENTS				
4931	Taxes Assessed for County			43,112 ✓
4932	Taxes Assessed for Village Dist.			
4933	Taxes Assessed for Local Educ.			426,653 ✓
4934	Taxes Assessed for State Educ.			73,397 ✓
4939	Payments to Other Governments			
Less Proprietary Funds, Special Revenue Funds, or Capital Project Funds				
TOTAL GENERAL FUND EXPENDITURES		227,334	6,125	749,993

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 Page 10 for revolving funds and the municipality's audited financials for more information on proprietary funds, special revenue funds, or capital project funds.

			ORANGE	
			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)			593,127
3120	Land Use Change Taxes - General Fund			
3121	Land Use Change Taxes - Conservation Fund			
3180	Resident Taxes			
3185	Timber Taxes	3,439		2,982
3186	Payment in Lieu of Taxes			
3187	Excavation Tax (\$.02 cents per cu yd)			
3189	Other Taxes	7,200		
3190	Interest & Penalties on Delinquent Taxes	5,000		8,254
	Inventory Penalties	500		964
	LICENSES, PERMITS & FEES			
3210	Business Licenses & Permits			75
3220	Motor Vehicle Permit Fees	45,000		45,263
3230	Building Permits	200		125
3290	Other Licenses, Permits & Fees	600		800
3311-3319	From Federal Government			17,140
	FROM STATE			
3351	Shared Revenues			
3352	Meals & Rooms Tax Distribution	14,786		14,777
3353	Highway Block Grant	31,400		30,805
3354	Water Pollution Grant			
3355	Housing & Community Development			
3356	State & Federal Forest Land Reimbursement	5,063		5,063
3357	Flood Control Reimbursement			
3359	Other (Including Railroad Tax)			
3379	From Other Governments			
	CHARGES FOR SERVICES			
3401-3406	Income from Departments			
3409	Other Charges			
	MISCELLANEOUS REVENUES			
3501	Sale of Municipal Property			
3502	Interest on Investments	250		226
3503-3509	Other			812
	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			
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				
TOTAL GENERAL FUND REVENUE		113,438		720,413

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		ORANGE	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	257,204	174,950
b. Investments	1030		
c. Restricted Assets		70,349	63,647
d. Taxes receivable	1080	55,529	61,818
e. Tax liens receivable	1110		
f. Accounts receivable	1150		
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		
TOTAL ASSETS		383,082	300,415
B. LIABILITIES AND FUND EQUITY	Acct. #	Beginning of Year	End of year
Current liabilities	(a)	(b)	(c)
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	256,907	262,511
f. Due to other funds	2080		
g. Deferred revenue	2220		
h. Notes payable - Current	2230		
i. Bonds payable - Current	2250		
j. Other payables	2270		
TOTAL CURRENT LIABILITIES		256,907	262,511
Fund equity *			
a. Nonspendable Fund Balance	2440		
b. Restricted Fund Balance	2450		
c. Committed Fund Balance	2460		
d. Assigned Fund Balance	2490		
e. Unassigned Fund Balance	2530	126,175	37,904
TOTAL FUND EQUITY		126,175	37,904
3. TOTAL LIABILITIES AND FUND EQUITY		383,082	300,415

*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		720,413		
	Less Expenditures From Page 4		749,993		
	Increase (decrease)		(29580)		
	Ending Fund Equity From Balance Sheet		37,904		These cells should be equal
	Less Beginning Fund Equity From Balance Sheet		126,175		
	Increase (decrease)		(88271)		
B. RECONCILIATION OF SCHOOL DISTRICT LIABILITY ACCT. #2075			Amount		
	1. School district liability at beg. of year (From balance sheet Acct # 2075, column b)				256,907
	2. ADD: School district assessment for current year				500,050
	3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)				756,957
	4. SUBTRACT: Payments made to school district			<	494,446 >
	(To balance sheet Acct # 2075, column c)				262,511
C. RECONCILIATION OF TAX ANTICIPATION NOTES			Amount		
	1. Short-term (TANS) debt at beginning of year	\$			
	2. ADD: New issues during current year				250,000
	3. SUBTRACT: Issues retired during current year	<			250,000 >
	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					

MS-5 OPTIONAL RECONCILIATION <i>(to assist in balance sheet preparation)</i>			
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> *	2,846	-	2,846
2. SUBTRACT: Abatements made <i>(From pgs. 2-3 of tax collector's report)</i>	-	911	(911)
3. SUBTRACT: Discounts <i>(From pg. 2 of tax collector's report)</i>			-
4. SUBTRACT: Refunds <i>(Cash abatements - from treasurer or bookkeeper)</i>	13,014	-	(13,014)
5. ESTIMATED ALLOWANCE FOR ABATEMENTS AT END OF YEAR ** <i>(These amounts should be carried down to Section B, line2)</i>	-	-	-
6. Excess of estimate <i>(Add to revenue on page 5)</i>	(10,168)	(911)	(11,079)
<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
	Taxes	Liens	
	(a)	(b)	(c)
1. Uncollected, end of year	63,647	61,818	125,465
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>	63,647	61,818	125,465

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

