

No CPA

PDF 9/27/12

WFB \$ 148,464

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 I have examined the information contained in this report and to the best of my belief it is true, correct and complete.

James Coffey
Thomas J. Carlson

PREPARER

Under penalties of perjury, I declare that I have examined the information contained in this report 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) **JAMES Coffey**

Signature *James Coffey*

Regular Office Hours **N/A**

Email address **jim@coffey.net**

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RECEIVED

SEP 17 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	29,000		19,258
4140-4149	Election, Reg. & Vital Statistics	0		2,382
4150-4151	Financial Administration	13,000		12,078
4152	Property Assessment	13,000		13,388
4153	Legal Expense	35,000		33,100
4155-4159	Personnel Administration			420
4191-4193	Planning & Zoning	100		0
4194	General Government Buildings	10,000		9,048
4195	Cemeteries	1,800		1,750
4196	Insurance	2,000		1,777
4197	Advertising & Regional Assoc.	2,500		799
4199	Other General Government	2,500		3,739
PUBLIC SAFETY TOTAL = show detail below				
4210-4214	Police			
4215-4219	Ambulance			
4220-4229	Fire	29,000		23,304
4240-4249	Building Inspection			
4290-4298	Emergency Management			
4299	Other (Incl. Communications)	100		100
AIRPORT/AVIATION CENTER TOTAL = show detail below				
4301-4309	Airport Operations			
HIGHWAYS & STREETS TOTAL = show detail below				
4311	Administration			
4312	Highways & Streets	25,000		22,264
4313	Bridges			
4316	Street Lighting			
4319	Other			
SANITATION TOTAL = show detail below				
4321	Administration			
4323	Solid Waste Collection			
4324	Solid Waste Disposal	10,000		10,146
4325	Solid Waste Facility Clean-up			
4326-4329	Sewage Coll. & Disposal & Other			
<i>Page Sub-Totals</i>		173,000	0	153,559

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 =				
<i>show detail below</i>				
4331	Administration			
4332	Water Services			
4335-4339	Water Treatment, Conserv. & Other			
ELECTRIC =				
<i>show detail below</i>				
4351-4352	Admin. and Generation			
4353	Purchase Costs			
4354	Electric Equipment Maintenance			
4359	Other Electric Costs			
HEALTH =				
<i>show detail below</i>				
4411	Administration			
4414	Pest Control			
4415-4419	Health Agencies & Hosp. & Other			
WELFARE =				
<i>show detail below</i>				
4441-4442	Administration & Direct Assist.	2,000		63
4444	Intergovernmental Welfare Pymts			
4445-4449	Vendor Payments & Other			
CULTURE & RECREATION =				
<i>show detail below</i>				
4520-4529	Parks & Recreation			
4550-4559	Library	200		200
4583	Patriotic Purposes			
4589	Other Culture & Recreation			
CONSERVATION =				
<i>show detail below</i>				
4611-4612	Admin. & Purch. of Nat. Resources			
4619	Other Conservation			
4631-4632	Redevelopment and Housing			
4651-4659	Economic Development			
DEBT SERVICE =				
<i>show detail below</i>				
4711	Princ. - Long Term Bonds & Notes			
4721	Interest-Long Term Bonds & Notes			
4723	Int. on Tax Anticipation Notes			
4790-4799	Other Debt Service			
<i>Page Sub-Totals</i>		2,200	0	263

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	10,000		9,627
4909	Improvements Other Than Bldgs.			
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			
4917	To Health Maint. Trust Funds			
4918	To Nonexpendable Trust Funds			
4919	To Fiduciary Funds			
	<i>Page Sub-Totals</i>	10,000	0	9,627
	<i>Total Local Expenditure Sub-Totals</i>	185,200	0	163,443
4931	Taxes Assessed for County			27,171
4932	Taxes Assessed for Village Dist.			0
4933	Taxes Assessed for Local Educ.			201,633
4934	Taxes Assessed for State Educ.			79,548
4939	Payments to Other Governments			25
	Less Proprietary Funds, Special Revenue Funds, or Capital Project Funds			
		185,200	0	471,820

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.

Windsor	
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)		301,627
3120	Land Use Change Taxes - General Fund		
3121	Land Use Change Taxes - Conservation Fund		
3180	Resident Taxes		
3185	Timber Taxes	1,000	117
3186	Payment in Lieu of Taxes	40,000	158,278
3187	Excavation Tax (\$.02 cents per cu yd)		
3189	Other Taxes		1,227
3190	Interest & Penalties on Delinquent Taxes	5,000	5,589
	Inventory Penalties	0	743
	LICENSES, PERMITS & FEES		
3210	Business Licenses & Permits	30,000	33,629
3220	Motor Vehicle Permit Fees		
3230	Building Permits		
3290	Other Licenses, Permits & Fees		600
3311-3319	From Federal Government		
	FROM STATE		
3351	Shared Revenues		
3352	Meals & Rooms Tax Distribution	9,000	11,097
3353	Highway Block Grant	4,500	4,469
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		
	CHARGES FOR SERVICES		
3401-3406	Income from Departments		561
3409	Other Charges		151
	MISCELLANEOUS REVENUES		
3501	Sale of Municipal Property		
3502	Interest on Investments	0	25
3503-3509	Other		
	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		
		89,500	518,113

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

Windsor

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	286,549	391,789
b. Investments	1030		
c. Restricted Assets			
d. Taxes receivable	1080	107,425	40,733
e. Tax liens receivable	1110	44,820	17,506
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		10,911
		438,794	460,939
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	325,660	301,565
f. Due to other funds	2080		
g. Deferred revenue	2220		
h. Notes payable - Current	2230		
i. Bonds payable - Current	2250		
j. Other payables	2270		
		325,660	301,565
FUND BALANCES			
a. Nonspendable Fund Balance	2440		10,911
b. Restricted Fund Balance	2450		
c. Committed Fund Balance	2460		
d. Assigned Fund Balance	2490		
e. Unassigned Fund Balance	2530	113,134	148,464
		113,134	159,375
		438,794	460,939

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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.

MS-5 RECONCILIATION (to assist in balance sheet preparation)				
A. GENERAL FUND BALANCE SHEET RECONCILIATION				
Total Revenues From Page 5		518,113		
Less Expenditures From Page 4		471,820		
Increase (decrease)		46,293		
Ending Fund Equity From Balance Sheet		159,375		
Less Beginning Fund Equity From Balance Sheet		113,134		
Increase (decrease)		46,241		
				These cells should be equal
B. RECONCILIATION OF SCHOOL DISTRICT LIABILITY ACCT. #2075		Amount		
1. School district liability at beg. of year (From balance sheet Acct # 2075, column b)				325,660
2. ADD: School district assessment for current year				281,181
3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)				606,841
4. SUBTRACT: Payments made to school district				< 305,276 >
				(To balance sheet Acct # 2075, column c)
				301,565
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				

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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) *	6,912	22,112	29,024
2. SUBTRACT: Abatements made (From pgs. 2-3 of tax collector's report)	23,254	4,002	(27,256)
3. SUBTRACT: Discounts (From pg. 2 of tax collector's report)			-
4. SUBTRACT: Refunds (Cash abatements - from treasurer or bookkeeper)	1,802	1,552	(3,354)
5. ESTIMATED ALLOWANCE FOR ABATEMENTS AT END OF YEAR ** (These amounts should be carried down to Section B, line 2)	-		#VALUE!
6. Excess of estimate (Add to revenue on page 5)	(18,144)	#VALUE!	#VALUE!
<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 <i>UNABLE TO ENTER DATA CELLS PROTECTED</i>	1,000,000	550,000	1,550,000
2. SUBTRACT: "Overlay" carried forward as Allowance for Abatements (from Section A above, line 5)	-		#VALUE!
3. Receivable, end of year (To Balance Sheet Acct. #1080 and 1110, column c)	1,000,000	#VALUE!	#VALUE!

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