

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.

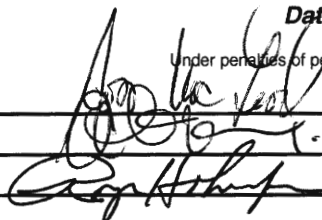
State of New Hampshire Department of Revenue Administration
 Municipal Services Division
 P.O. Box 487
 Concord, NH 03302-0487
 Telephone: (603) 230-5090

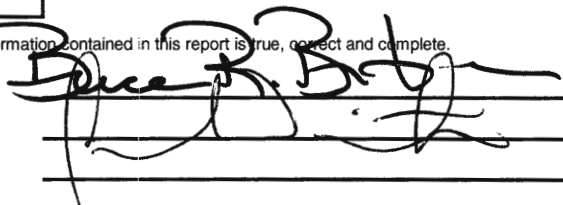
Return Completed Report By April 1 For Calendar Fiscal Year and By September 1 for Optional Fiscal Year

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)
 Dana Call, Assistant Town Administrator

Signature 

Regular Office Hours
 M-F 8:00-4:00

Email address
 dcall@windhamnewhampshire.com

FOR DRA USE ONLY

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 =				
<i>show detail below</i>				
4130-4139	Executive	3,690		3,230
4140-4149	Election, Reg. & Vital Statistics	15,620		13,489
4150-4151	Financial Administration	1,083,890		1,052,468
4152	Property Assessment	202,250		193,184
4153	Legal Expense	52,400		60,412
4155-4159	Personnel Administration			
4191-4193	Planning & Zoning	455,780	2,400	429,663
4194	General Government Buildings	451,075		480,339
4195	Cemeteries	41,200		33,227
4196	Insurance	218,320		185,865
4197	Advertising & Regional Assoc.			
4199	Other General Government	4,000		6,253
PUBLIC SAFETY TOTAL =				
<i>show detail below</i>				
4210-4214	Police	2,423,325	9,364	2,466,147
4215-4219	Ambulance			
4220-4229	Fire	2,896,430	3,480	2,949,251
4240-4249	Building Inspection			
4290-4298	Emergency Management	6,400		4,183
4299	Other (Incl. Communications)	398,855		380,311
AIRPORT/AVIATION CENTER TOTAL =				
<i>show detail below</i>				
4301-4309	Airport Operations			
HIGHWAYS & STREETS TOTAL =				
<i>show detail below</i>				
4311	Administration			
4312	Highways & Streets	1,139,830		991,674
4313	Bridges			
4316	Street Lighting	14,940		14,826
4319	Other			
SANITATION TOTAL =				
<i>show detail below</i>				
4321	Administration			
4323	Solid Waste Collection			
4324	Solid Waste Disposal	931,675		885,031
4325	Solid Waste Facility Clean-up			
4326-4329	Sewage Coll. & Disposal & Other			
<i>Page Sub-Totals</i>		10,339,680	15,244	10,149,553

Acct. #	Explanation for "Other Authorizations" (Column 4) (Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust, transfers)
4191-4193	Donation accepted and expended by the Board of Selectmen
4210-4214	Grant accepted and expended by the Board of Selectmen under RSA 31:95-b
4220-4229	Grant accepted and expended by the Board of Selectmen under RSA 31:95-b

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	20,065		16,486
4415-4419	Health Agencies & Hosp. & Other	31,775		23,120
WELFARE = show detail below				
4441-4442	Administration & Direct Assist.	57,040		53,543
4444	Intergovernmental Welfare Pymts			
4445-4449	Vendor Payments & Other			
CULTURE & RECREATION = show detail below				
4520-4529	Parks & Recreation	192,445	629	191,023
4550-4559	Library	994,345		960,826
4583	Patriotic Purposes			
4589	Other Culture & Recreation	107,130		101,027
CONSERVATION = show detail below				
4611-4612	Admin.& Purch. of Nat. Resources			
4619	Other Conservation	2,350		2,350
4631-4632	Redevelopment and Housing			
4651-4659	Economic Development			
DEBT SERVICE = show detail below				
4711	Princ.- Long Term Bonds & Notes	195,568		195,568
4721	Interest-Long Term Bonds & Notes	2,855		2,791
4723	Int. on Tax Anticipation Notes	500		0
4790-4799	Other Debt Service			
<i>Page Sub-Totals</i>		1,804,073	629	1,548,734

Acct. #	Explanation for "Other Authorizations" (Column 4) (Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust, transfers)
4520-4529	Donation accepted and expended by the Board of Selectmen

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	537,467		323,974
4903	Buildings			0
4909	Improvements Other Than Bldgs.	300,000		296,690
OPERATING TRANSFERS OUT show detail below				
4912	To Special Revenue Fund	32,064		24,504
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	50,000		50,000
4917	To Health Maint. Trust Funds			
4918	To Nonexpendable Trust Funds			
4919	To Fiduciary Funds			
	<i>Page Sub-Totals</i>	<i>919,531</i>	<i>0</i>	<i>695,168</i>
	<i>Total Local Expenditure Sub-Totals</i>	<i>12,863,284</i>	<i>15,873</i>	<i>12,391,455</i>
PAYMENTS TO OTHER GOVERNMENTS				
4931	Taxes Assessed for County			2,244,125
4932	Taxes Assessed for Village Dist.			16,140
4933	Taxes Assessed for Local Educ.			33,813,000
4934	Taxes Assessed for State Educ.			5,006,733
4939	Payments to Other Governments			
	Less Proprietary Funds, Special Revenue Funds, or Capital Project Funds	32,064		24,504
	TOTAL GENERAL FUND EXPENDITURES	12,831,220	15,873	53,446,949

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.

Windham	
2013	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)		48,366,473
3120	Land Use Change Taxes - General Fund		
3121	Land Use Change Taxes - Conservation Fund		
3180	Resident Taxes		
3185	Yield Taxes	500	753
3186	Payment in Lieu of Taxes	11,428	11,623
3187	Excavation Tax (\$.02 cents per cu yd)		
3189	Other Taxes	16,700	16,693
3190	Interest & Penalties on Delinquent Taxes	200,000	320,709
	Inventory Penalties		
LICENSES, PERMITS & FEES			
3210	Business Licenses & Permits		
3220	Motor Vehicle Permit Fees	2,850,000	2,969,648
3230	Building Permits	172,000	192,741
3290	Other Licenses, Permits & Fees	53,700	57,202
3311-3319	From Federal Government		
FROM STATE			
3351	Shared Revenues		
3352	Meals & Rooms Tax Distribution	617,641	617,640
3353	Highway Block Grant	273,393	272,719
3354	Water Pollution Grant		
3355	Housing & Community Development		
3356	State & Federal Forest Land Reimbursement		
3357	Flood Control Reimbursement		
3359	Other (Including Railroad Tax)	177,412	37,412
3379	From Other Governments		
CHARGES FOR SERVICES			
3401-3406	Income from Departments	359,300	423,625
3409	Other Charges	235,000	237,788
MISCELLANEOUS REVENUES			
3501	Sale of Municipal Property	42,400	17,314
3502	Interest on Investments	3,500	3,097
3503-3509	Other	52,260	101,648
INTERFUND OPERATING TRANSFERS IN			
3912	From Special Revenue Funds	55,412	47,852
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	1,350	1,895
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	32,064	24,504
TOTAL GENERAL FUND REVENUE		5,089,932	53,672,328

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		Windham	2013
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	13,858,041	18,406,417
b. Investments	1030		
c. Restricted Assets			
d. Taxes receivable	1080	1,976,069	1,807,338
e. Tax liens receivable	1110	939,833	941,094
f. Accounts receivable	1150	125,513	179,138
g. Due from other governments	1260	156,085	7,221
h. Due from other funds	1310	10,375	1,972
i. Other current assets	1400	330,349	264,782
j. Tax deeded property (subject to resale)	1670	12,088	12,088
TOTAL ASSETS		17,408,353	21,620,050
B. LIABILITIES AND FUND EQUITY	Acct. #	Beginning of Year	End of year
Current liabilities	(a)	(b)	(c)
a. Warrants and accounts payable	2020	196,669	169,954
b. Compensated absences payable	2030		
c. Contracts payable	2050		
d. Due to other governments	2070	10,841	25,385
e. Due to school districts	2075	15,896,744	19,819,733
f. Due to other funds	2080	26,331	0
g. Deferred revenue	2220	4,834	179,834
h. Notes payable - Current	2230		
i. Bonds payable - Current	2250		
j. Other payables	2270	321,347	248,178
TOTAL CURRENT LIABILITIES		16,456,766	20,443,084
FUND EQUITY			
a. Nonspendable Fund Balance	2440	21,090	28,692
b. Restricted Fund Balance	2450	0	0
c. Committed Fund Balance	2460	173,536	117,639
d. Assigned Fund Balance	2490	120,000	186,611
e. Unassigned Fund Balance	2530	636,961	844,024
TOTAL FUND EQUITY		951,587	1,176,966
3. TOTAL LIABILITIES AND FUND EQUITY		17,408,353	21,620,050

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		53,672,328		
	Less Expenditures From Page 4		53,446,949		
	Increase (decrease)		225379		
	Ending Fund Equity From Balance Sheet		1,176,966		These cells should be equal
	Less Beginning Fund Equity From Balance Sheet		951,587		
	Increase (decrease)		225379		
B. RECONCILIATION OF SCHOOL DISTRICT LIABILITY ACCT. #2075					
					Amount
	1. School district liability at beg. of year (From balance sheet Acct # 2075, column b)				15,896,744
	2. ADD: School district assessment for current year				38,819,733
	3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)				54,716,477
	4. SUBTRACT: Payments made to school district				< 34,896,744 >
	(To balance sheet Acct # 2075, column c)				19,819,733
C. RECONCILIATION OF TAX ANTICIPATION NOTES					
					Amount
	1. Short-term (TANS) debt at beginning of year	\$			-
	2. ADD: New issues during current year				2,000,000
	3. SUBTRACT: Issues retired during current year	<			2,000,000 >
	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 (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) *	-	-	-
2. SUBTRACT: Abatements made (From pgs. 2-3 of tax collector's report)	-	-	-
3. SUBTRACT: Discounts (From pg. 2 of tax collector's report)	-	-	-
4. SUBTRACT: Refunds (Cash abatements - from treasurer or bookkeeper)	-	-	-
5. ESTIMATED ALLOWANCE FOR ABATEMENTS AT END OF YEAR ** (These amounts should be carried down to Section B, line 2)	-	-	-
6. Excess of estimate (Add to revenue on page 5)	-	-	-
<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
	Taxes	Liens	
	(a)	(b)	(c)
1. Uncollected, end of year	-	-	-
2. SUBTRACT: "Overlay" carried forward as Allowance for Abatements (from Section A above, line 5)	↓ -	↓ -	↓ -
3. Receivable, end of year (To Balance Sheet Acct.#1080 and 1110, column c)	-	-	-

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

**Supplemental Page
Revolving Funds and Conservation Funds**

Please provide information regarding revenues, expenditures, and outstanding balances for Conservation Fund and each revolving fund under RSA 31:95-d.

Name of Fund	Revenues	Expenditures	Balance Remaining in Fund
Conservation Land	250,892	132,140	639,383
Recreation Revolving	117,363	115,360	30,808
Public Safety Revlvg	344,011	370,626	82,544