New Hampshire
Department of
Revenue Administration

2016
MS-535

FINANCIAL REPORT OF THE TOWN, CITY, OR VILLAGE DISTRICT BUDGET

Form Due Dates: **April 1, 2016,** if operating on a Calendar Year, reporting from 1/1/15 to 12/31/15,
OR
September 1, 2016, if operating on a Fiscal Year, reporting from 7/1/15 to 6/30/16

Instructions

Cover Page
- Select the entity type that you are filing for (Municipality or Village District)
- Select the entity name from the pull down menu
- Enter the preparer's information

Account Codes
- In the *Expenditures* section, enter the *Other Authorizations,* and *Actual Expenditures* for each applicable account code
- Every instance of an *Other Authorization* requires an explanation on the page preceding the *Revenues* section
- In the *Revenues* section, enter the *Actual Revenues* for each applicable account code

Balance Sheet
- Enter the *End of Year* balance for each applicable account code

Reconciliation Sheets
- Use at will to aid in reconciling discrepancies on the balance sheet

Amortization of Long Term Debt
- Enter all information regarding long term debt

For Assistance Please Contact:

DRA Municipal and Property Division
Phone: (603) 230-5090
Fax: (603) 230-5947
http://www.revenue.nh.gov/mun-prop/

ENTITY'S INFORMATION ?

Entity Type: ◉Municipality ○Village

Municipality: WINDHAM County: ROCKINGHAM

PREPARER'S INFORMATION ?

First Name	Last Name	Preparer's Entity
Tyler	Paine	Plodzik & Sanderson, P.A.

Street No.	Street Name	Phone Number
193	North Main Street	(603) 225-6996

Email (optional)
tpaine@plodzik.com

EXPENDITURES

GENERAL GOVERNMENT

Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4130 - 4139	Executive	$3,080		$3,122
4140 - 4149	Election, Reg. & Vital Statistics	$17,300		$20,475
4150 - 4151	Financial Administration	$1,112,850	($220,360)	$918,151
		Explanation for Authorizations:	Transfers/Reclassifications	
4152	Property Assessment	$193,280		$292,078
4153	Legal Expense	$52,400		$51,658
4155 - 4159	Personnel Administration			
4191 - 4193	Planning & Zoning	$487,380		$460,272
4194	General Government Buildings	$475,055	($13,620)	$487,477
		Explanation for Authorizations:	Transfers/Reclassifications	
4195	Cemeteries	$41,200		$39,710
4196	Insurance	$286,350		$343,989
4197	Advertising & Regional Association			
4199	Other General Government Expense	$4,000	$233,980	$252,668
		Explanation for Authorizations:	Transfers/Reclassifications	
General Government Subtotal		**$2,672,895**		**$2,869,600**

PUBLIC SAFETY

Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4210 - 4214	Police	$2,754,400		$2,829,662
4215 - 4219	Ambulance			
4220 - 4229	Fire	$3,232,190		$3,276,441
4240 - 4249	Building Inspection			

4290 - 4298	Emergency Management	$6,670		$2,598
4299	Other (Including Communications)	$453,185		$455,170
Public Safety Subtotal		**$6,446,445**		**$6,563,871**

AIRPORT/AVIATION CENTER

Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4301 - 4309	Airport Operations			
Airport/Aviation Subtotal				

HIGHWAYS AND STREETS

Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4311	Administration			
4312	Highway & Streets	$1,153,580		$844,193
4313	Bridges			
4316	Street Lighting	$16,390		$16,833
4319	Other			
Highways and Streets Subtotal		**$1,169,970**		**$861,026**

SANITATION

Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4321	Administration			
4323	Solid Waste Collection			
4324	Solid Waste Disposal	$817,475		$800,474
4325	Solid Waste Facility Clean-up			
4326 - 4329	Sewage Collection, Disposal, and Other			
Sanitation Subtotal		**$817,475**		**$800,474**

WATER DISTRIBUTION AND TREATMENT

Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4331	Administration			
4332	Water Services			
4335	Water Treatment			
4338-4339	Water Conservation & Other			
Water Distribution and Treatment Subtotal				

ELECTRIC

Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4351 - 4352	Administration & Generation			
4353	Purchase Costs			
4354	Electric Equipment Maintenance			
4359	Other Electric Costs			
Electric Subtotal				

HEALTH

Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4411	Administration			
4414	Pest Control			
4415 - 4419	Health Agencies & Hospital & Other	$34,360		$27,923
Health Subtotal		**$34,360**		**$27,923**

WELFARE

Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4441 - 4442	Administration & Direct Assistance	$57,040		$38,765
4444	Intergovernmental Welfare Payments			

4445 - 4449	Vendor Payments & Other			
Welfare Subtotal		**$57,040**		**$38,765**

CULTURE AND RECREATION

Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4520 - 4529	Parks & Recreation	$210,050		$187,213
4550 - 4559	Library	$1,104,150		$1,065,928
4583	Patriotic Purposes			
4589	Other Culture & Recreation	$122,290	$5,430	$122,573
		Explanation for Authorizations:	Transfers/Reclassifications	
Culture and Recreation Subtotal		**$1,436,490**	**$5,430**	**$1,375,714**

CONSERVATION AND DEVELOPMENT

Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4611 - 4612	Admin. & Purchase of Natural Resources			
4619	Other Conservation	$5,430	($5,430)	
		Explanation for Authorizations:	Transfers/Reclassifications	
4631 - 4632	Redevelopment and Housing			
4651 - 4659	Economic Development			
Conservation & Development Subtotal		**$5,430**	**($5,430)**	

DEBT SERVICE

Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4711	Principal - Long Term Bonds & Notes	$59,684		$59,684
4721	Interest - Long Term Bonds & Notes	$26,095		$26,095
4723	Interest on Tax Anticipation Notes	$500		
4790 - 4799	Other Debt Service			
Debt Service Subtotal		**$86,279**		**$85,779**

CAPITAL OUTLAY

Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4901	Land			
4902	Machinery, Vehicles, & Equipment	$575,100		$208,295
4903	Buildings	$99,000		$164,298
4909	Improvements Other Than Buildings	$360,000		$390,942
Capital Outlay Subtotal		**$1,034,100**		**$763,535**

OPERATING TRANSFERS OUT

Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4912	To Special Revenue Fund	$30,000		$30,000
4913	To Capital Projects Fund			
4914	To Enterprise Fund			
	Sewer			
	Water			
	Electric			
	Airport			
	Other			
4915	To Capital Reserve Fund			
4916	To Expendable Trust Fund - Not #4917	$80,000		$80,000
4917	Health Maintenance Trust Funds			
4918	To Nonexpendable Trust Funds			
4919	To Fiduciary Funds			
Operating Transfers Out Subtotal		**$110,000**		**$110,000**

PAYMENTS TO OTHER GOVERNMENTS				
Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4931	Taxes Assessed for County	$2,370,078		$2,370,078
4932	Taxes Assessed For Village District	$16,225		$16,225
4933	Taxes Assessed for Local Education	$33,826,958		$33,826,958
4934	Taxes Assessed for State Education	$5,128,390		$5,128,390
4939	Payments to Other Governments			
Payments to Other Governments Subtotal		**$41,341,651**		**$41,341,651**
Less Proprietary Funds, Special Revenue Funds, or Capital Projects Funds		$30,000		$30,000

TOTAL GENERAL FUND EXPENDITURES	Voted Appropriations	Other Authorizations	Actual Expenditures
TOTAL GENERAL FUND EXPENDITURES	**$55,182,135**		**$54,808,338**

REVENUES

TAXES

Account #	Source of Revenues	Estimated Revenues to Set Tax Rate	Unanticipated Revenues	Actual Revenues
3110	Property Taxes	$48,568,625		$48,803,293
3120	Land Use Change Taxes - General Fund			
3121	Land Use Change Taxes - Conservation Fund			
3180	Resident Taxes			
3185	Yield Taxes	$2,700		$4,319
3186	Payment in Lieu of Taxes	$12,035		
3187	Excavation Tax ($0.02 cents per cubic yard)			
3189	Other Taxes	$15,800		$14,695
3190	Interest & Penalties on Delinquent Taxes	$250,000		$295,956
	Inventory Penalties			
Taxes Subtotal		**$48,849,160**		**$49,118,263**

LICENSES, PERMITS, AND FEES

Account #	Source of Revenues	Estimated Revenues to Set Tax Rate	Unanticipated Revenues	Actual Revenues
3210	Business Licenses & Permits			
3220	Motor Vehicle Permit Fees	$3,155,000		$3,429,899
3230	Building Permits	$120,000		$137,531
3290	Other Licenses, Permits, & Fees	$74,350		$100,864
Licenses, Permits, and Fees Subtotal		**$3,349,350**		**$3,668,294**

FROM FEDERAL GOVERNMENT

Account #	Source of Revenues	Estimated Revenues to Set Tax Rate	Unanticipated Revenues	Actual Revenues
3311 - 3319	From Federal Government			
From Federal Government Subtotal				

FROM STATE

Account #	Source of Revenues	Estimated Revenues to Set Tax Rate	Unanticipated Revenues	Actual Revenues
3351	Shared Revenues			
3352	Meals & Rooms Tax Distribution	$677,477		$677,477
3353	Highway Block Grant	$299,913		$302,491
3354	Water Pollution Grant			
3355	Housing & Community Development			
3356	State & Federal Forest Land Reimbursement			
3357	Flood Control Reimbursement			
3359	Other (Including Railroad Tax)	$5,000		$74,284
3379	From Other Governments			
From State Subtotal		**$982,390**		**$1,054,252**

CHARGES FOR SERVICES

Account #	Source of Revenues	Estimated Revenues to Set Tax Rate	Unanticipated Revenues	Actual Revenues
3401 - 3406	Income from Departments	$346,406	$270,000	$782,707
		Explanation of Unanticipated Revenues:	Transfers/Reclassifications	
3409	Other Charges	$270,000	($270,000)	
		Explanation of Unanticipated Revenues:	Transfers/Reclassifications	
Charges for Services Subtotal		**$616,406**		**$782,707**

MISCELLANEOUS REVENUES

Account #	Source of Revenues	Estimated Revenues to Set Tax Rate	Unanticipated Revenues	Actual Revenues
3501	Sale of Municipal Property			
3502	Interest on Investments	$8,000		$14,496
3503 - 3509	Other	$31,700		$260,055
Miscellaneous Revenues Subtotal		**$39,700**		**$274,551**

INTERFUND OPERATING TRANSFERS IN

Account #	Source of Revenues	Estimated Revenues to Set Tax Rate	Unanticipated Revenues	Actual Revenues
3912	From Special Revenue Funds	$30,000		$26,310
3913	From Capital Projects Funds			
3914	From Enterprise Funds			
	Sewer - (Offset)			
	Water - (Offset)			
	Electric - (Offset)			
	Airport - (Offset)			
	Other - (Offset)			
3915	From Capital Reserve Funds	$24,000		
3916	From Trust & Fiduciary Funds	$820		$392
3917	Transfers from Conservation Fund	$85,779		$85,779
Interfund Operating Transfers Subtotal		**$140,599**		**$112,481**

OTHER FINANCING SOURCES

Account #	Source of Revenues	Estimated Revenues to Set Tax Rate	Unanticipated Revenues	Actual Revenues
3934	Proceeds from Long Term Bonds & Notes	$344,530		

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 the 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 the supplemental schedule.

Other Financing Sources Subtotal	**$344,530**		
Less Propriety Funds, Spec. Rev. Funds, or Capital Project Funds	$30,000		$26,310

	Estimated Revenues to Set Tax Rate	Unanticipated Revenues	Actual Revenues
TOTAL GENERAL FUND REVENUE	**$54,292,135**		**$54,984,238**

Taxes/Liens Receivable Worksheet

Line Item	Year of this Report	For Prior Levy	TOTAL
Uncollected at End of Year	$1,423,113	$815,972	**$2,239,085**
"Overlay" carried forward as "Allowance for Abatements"		$95,000	**$95,000**
Receivable at End of year *(to Balance Sheet accounts 1080, 1100)*	**$1,423,113**	**$720,972**	**$2,144,085**

Reconciliation of Regional School District Liability

Line Item	Amount
Regional School District Liability at Beginning of Year *(To Balance Sheet Account 2075, Beginning of Year)*	$19,803,181
ADD: Regional School District Assessment for Current Year	$38,955,348
Total Liability Within Current Year (Sum of Lines 1 and 2)	$58,758,529
SUBTRACT: Payments made to Regional School District	$39,803,181
Due to School District End of Year *(To Balance Sheet Account 2075, End of Year)*	$18,955,348

Reconciliation of Tax Anticipation Notes

Line Item	Amount
Short-Term (TANS) Debt at Beginning of Year *(To Balance Sheet Account 2230, Beginning of Year)*	
New Issues During Current Year	
Issues Retired During Current Year	
Short-Term (TANS) Debt Outstanding at End of Year *(To Balance Sheet Account 2230, End of Year)*	

BALANCE SHEET

Account	Current Assets	Beginning of Year	End of Year
1010	Cash and Equivalents	$19,240,194	$19,238,448
1030	Investments		
1080	Tax Receivable	$1,706,590	$1,423,113
1110	Tax Liens Receivable	$935,144	$720,972
1150	Accounts Receivable	$190,739	$272,067
1260	Due from Other Governments	$8,894	$8,784
1310	Due from Other Funds	$820	$29,660
1400	Other Current Assets	$6,661	$5,087
1670	Tax Deeded Property (Subject to Resale)	$12,088	$16,100
	TOTAL ASSETS	**$22,101,130**	**$21,714,231**

Account	Current Liabilities	Beginning of Year	End of Year
2020	Warrants and Accounts Payable	$118,255	$189,097
2030	Compensated Absences Payable		
2050	Contracts Payable		
2070	Due to Other Governments	$12,527	$330,950
2075	Due to School Districts	$19,803,181	$18,955,348
2080	Due to Other Funds	$3,905	$57,246
2220	Deferred Revenue		
2230	Notes Payable - Current		
2270	Other Payable	$547,980	$390,408
	TOTAL LIABILITIES	**$20,485,848**	**$19,923,049**

Account	Fund Equity	Beginning of Year	End of Year
2440	Non-spendable Fund Balance	$18,749	
2450	Restricted Fund Balance		
2460	Committed Fund Balance	$208,461	$451,819
2490	Assigned Fund Balance	$129,757	$104,038
2530	Unassigned Fund Balance	$1,258,315	$1,235,325
	TOTAL FUND EQUITY	**$1,615,282**	**$1,791,182**
	TOTAL LIABILITIES and FUND EQUITY	**$22,101,130**	**$21,714,231**

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 funds, or capital project funds.

General Fund Balance Sheet Reconciliation

Line Item	Amount
Total Revenues	$54,984,238
Total Expenditures	$54,808,338
Change (Increase or Decrease)	**$175,900**
Ending Fund Equity from Balance Sheet	$1,791,182
Less Beginning Fund Equity from Balance Sheet	$1,615,282
Change (Increase or Decrease)	**$175,900**

AMORTIZATION OF LONG-TERM DEBT *(including Proprietary and Capital Project Funds)*

Description	Original Obligation	Purpose	Annual Installment	Interest Rate (%) or Range (% - %)	Year of Final Payment (YYYY)	Bonds o/s at Beginning of Year	Bonds Issued this Year	Bonds Retired this Year	Bonds o/s at End of year	
Campbell Farm	$700,000	Genenral	$60,674	3.9	2024	$700,000		$59,684	$640,316	-
										-
										-
									Add Line	
Total	**$700,000**					**$700,000**		**$59,684**	**$640,316**	

New Hampshire
Department of
Revenue Administration

2016
MS-535

WINDHAM (489)

1. CERTIFY THIS FORM
Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Preparer's First Name	Preparer's Last Name	Date
Tyler	Paine	Jul 25, 2016

Preparer's Signature

○ Audited ◉ Unaudited ○ Compilation Report Attached

2. SAVE AND EMAIL THIS FORM
Please save and e-mail the completed PDF form to your Municipal Bureau Advisor.

3. PRINT, SIGN, AND UPLOAD THIS FORM
This completed PDF form must be PRINTED, SIGNED, SCANNED, and UPLOADED onto the Municipal Tax Rate Setting Portal (MTRSP) at http://proptax.org/nh/. If you have any questions, please contact your Municipal Bureau Advisor.

GOVERNING BODY CERTIFICATION
Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Governing Body Member's Signature and Title

Governing Body Member's Signature and Title

Bruce R. Breton

Governing Body Member's Signature and Title

Governing Body Member's Signature and Title

Roger Hefenbergh

Governing Body Member's Signature and Title

Governing Body Member's Signature and Title

Jennifer J. S

Governing Body Member's Signature and Title

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INSTRUCTIONS For the MS-535 Financial Report of the Town, City, or Village District Budget

The MS-535 is to be used by every NH town, city, or village district to report the year end financial status of the budget. The report is to be completed at the end of the reporting year and submitted to the NH Department of Revenue Administration (DRA) pursuant to RSA 21-J:34, V.

Cover Sheet

Prior to entering reporting data, please fill out all fields on the cover page.

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 later removed from this report for purposes of general fund balance sheet disclosure. See the municipality's audited financials for more informations on proprietary funds, special revenue funds, or capital project funds.

Budget Expenditures

Voted Appropriations	Enter gross appropriations as voted at the prior year's annual and any special meetings and as approved by DRA on the MS-2. For accounts 4931, 4932, 4933, and 4934 the voted appropriations should match the amounts shown on the tax rate calculation paperwork. In the future, DRA will pre-populate this column.
Other Authorizations	Enter expenditure authorizations in addition to amounts in column 3 and detail in the box at the bottom of the page. Examples: Emergency expenditures under RSA 32:11; grant expenditures under RSA 31:95-b; additional expenditures from capital reserve or trust funds by agents.
Actual Expenditures	Enter actual expenditures (include amounts in column 4). (Proprietary funds, special revenue, and capital project funds are to be netted out for this report, generally in acct. #4914 or #4912). Expenditures for "Payments to Other Governments" on page 4 are set in tax rates. For accounts 4931, 4932, 4933, and 4934 the actual expenditures should match the amounts shown on the tax rate calculation paperwork.

Revenues

Estimated Revenues to Set Tax Rate	Enter estimated revenues from reporting year MS-4 used to set the tax rate.
Actual Revenues	Enter revenues attributable to the reporting year. **Proprietary funds, special revenue, and capital project funds are to be netted out for this report at the bottom of the column.** In the first row, acct. #3110, add property tax amount from tax collector's warrant, plus any excess overlay. Enter general fund revenue in the last row.

General Fund Balance Sheet

Beginning of Year Column	Enter Beginning of the Year amounts using prior year's End of Year amounts or as adjusted by your auditors.
End of Year Column	Enter the End of Year amounts from your records or as adjusted by your auditors.
	See *Reconciliation Worksheets* to help calculate amounts.

To be GASB 54 compliant, the fund balance classifications have changed. See the next sheet for further explanation.

Reconciliation Worksheet

General Fund Section	This section illustrates how revenues and expenditures flow through to Fund Balance
School District Section	Enter amounts to determine end of year school district liability, or call your SAU for year end amounts.
Tax Anticipation Notes Section	Enter amounts to determine end of year TAN liability amount.

Fund Balance Explanation: Changes from Previous Year's as Necessitated by GASB 54

As Previously Classified in Prior Years

a. Assigned (Formerly Reserve for encumbrances)	2440	
b. Committed (Formerly Reserve for Continuing Appropriations)	2450	
c. Restricted (Formerly Reserve for Appropriations Voted for CRF/ETF)	2460	
d. Committed (Formerly Reserve for Appropriations Voted)	2460	
e. Assigned (Formerly Reserve for Special Purposes)	2490	
f. Unassigned (Formerly Unreserved Fund Balance	2530	
	As Required under GASB 54	
a. Nonspendable Fund Balance	2440	= Non-cash items such as inventories or prepaid items.
b. Restricted Fund Balance	2450	= Funds legally restricted, such as a grant or library funds.
c. Committed Fund Balance	2460	= Only used for a specific voted purpose, like a special WA.
d. Assigned Fund Balance	2490	= Intended for specific purpose such as an encumbrance.
e. Unassigned Fund balance	2530	= Spendable fund balance (formerly: unreserved or surplus).