

# FINANCIAL REPORT OF THE TOWN OR CITY BUDGET

Enter TOWN/CITY Name Here >

Greenville

Enter Calendar Reporting Year Here >

2011

(January 1 to December 31)

Enter Optional Reporting Year Here >

n/a

(July 1 to June 30)

DOES THE TOWN/CITY ACCOUNT FOR SOME EXPENDITURES AS PROPRIETARY FUNDS OR CAPITAL PROJECT FUNDS?

Yes

Enter Yes or No in box above & see instructions.

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 Form By April 1 For Calendar Fiscal Year and By September 1 for Optional Fiscal Year

### GOVERNING BODY (SELECTMEN)

Date Signed: 8-15-12

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.

*Scott Blais*  
*Brenda Bergeron*  
*Douglas L. Decker*

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

### PREPARER

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. (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)

Vachon Clukay & Company PC

Signature

*Vachon Clukay & Company PC*

Regular Office Hours

8:00 am - 5:00 pm Monday - Friday

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RECEIVED

AUG 27 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	109,458		106,974
4140-4149	Election, Reg. & Vital Statistics	43,173		43,168
4150-4151	Financial Administration	102,891		101,320
4152	Property Assessment			
4153	Legal Expense	50,000		58,134
4155-4159	Personnel Administration	151,397		141,754
4191-4193	Planning & Zoning	6,950		2,329
4194	General Government Buildings	41,964		40,386
4195	Cemeteries	665		368
4196	Insurance	39,000		37,508
4197	Advertising & Regional Assoc.	2,485		2,485
4199	Other General Government	1,000		1,000
<b>PUBLIC SAFETY TOTAL -</b> show detail below				
4210-4214	Police	469,493		467,190
4215-4219	Ambulance	16,320		16,320
4220-4229	Fire	118,952		113,026
4240-4249	Building Inspection	6,680		3,162
4290-4298	Emergency Management	5,000		2,326
4299	Other (Incl. Communications)	3,054		3,054
<b>AIRPORT/AVIATION CENTER TOTAL -</b> show detail below				
4301-4309	Airport Operations			
<b>HIGHWAYS &amp; STREETS TOTAL -</b> show detail below				
4311	Administration	167,914		162,638
4312	Highways & Streets	84,200		99,331
4313	Bridges			
4316	Street Lighting	15,000		14,153
4319	Other			
<b>SANITATION TOTAL -</b> show detail below				
4321	Administration			
4323	Solid Waste Collection			
4324	Solid Waste Disposal	85,195		85,195
4325	Solid Waste Facility Clean-up			
4326-4329	Sewage Coll. & Disposal & Other			
Page Sub-Totals		1,520,789		1,501,821

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

See accompanying independent accountant's compilation report

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	500		500
4414	Pest Control	4,600		241
4415-4419	Health Agencies & Hosp. & Other	12,360		10,382
<b>WELFARE</b> show detail below				
4441-4442	Administration & Direct Assist.	45,301		24,752
4444	Intergovernmental Welfare Pymts			
4445-4449	Vendor Payments & Other			
<b>CULTURE, RECREATION</b> show detail below				
4520-4529	Parks & Recreation	39,000		37,085
4550-4559	Library	103,067	(103,067)	
4583	Patriotic Purposes	5,800		5,790
4589	Other Culture & Recreation			
<b>CONSERVATION</b> show detail below				
4611-4612	Admin. & Purch. of Nat. Resources	400		100
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	124,600		92,619
4721	Interest-Long Term Bonds & Notes			
4723	Int. on Tax Anticipation Notes			
4790-4799	Other Debt Service			
Page Sub-Totals		335,628	(103,067)	171,469

Acct. #	Explanation for "Other Authorizations" (Column 4) (Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust, transfers)
4550-4559	\$103,067 - budget transfer to account #4912

1	2	3	4	5
Acct. #	EXPENDITURE	Voted Appropriations Final MS-2	Other Authorizations* Explain Below	Actual Expenditures
<b>CAPITAL OUTLAY</b> show detail below				
4901	Land			
4902	Machinery, Vehicles & Equipment	41,327		41,327
4903	Buildings	48,757	90,113	48,757
4909	Improvements Other Than Bldgs.	227,923	(5,024)	152,813
<b>OPERATING TRANSFERS OUT</b> show detail below				
4912	To Special Revenue Fund		103,067	103,067
4913	To Capital Projects Fund			
4914	To Enterprise Fund			
	- Sewer	359,823		385,718
	- Water	227,620		223,166
	- Electric			
	- Airport			
4915	To Capital Reserve Fund		10,000	10,000
4916	To Expend. Trust Fund - not #4917	188,000	(10,000)	188,000
4917	To Health Maint. Trust Funds			
4918	To Nonexpendable Trust Funds			
4919	To Fiduciary Funds			
	<i>Page Sub-Totals</i>	1,103,250	188,156	1,152,848
	<i>Total Local Expenditure Sub-Totals</i>	2,959,667	85,089	2,826,138
<b>PAYMENTS TO OTHER GOVERNMENTS</b>				
4931	Taxes Assessed for County	119,978		119,978
4932	Taxes Assessed for Village Dist.			
4933	Taxes Assessed for Local Educ.	842,270		842,270
4934	Taxes Assessed for State Educ.	294,822		294,822
4939	Payments to Other Governments			
Less Proprietary Funds, Capital Project Funds or Special Revenue Funds		(737,243)		(758,884)
<b>TOTAL GENERAL FUND EXPENDITURES</b>		3,479,494	85,089	3,324,324

Acct. #	Explanation for "Other Authorizations" (Column 4) (Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust, transfers)
4903	\$90,113 - prior year carryforward appropriation
4909	(\$5,024) - prior year carryforward appropriation of \$42,899 less current year appropriation in the amount of \$47,923
4912	\$103,067 - budget transfer from account #4550-4559
4915	\$10,000 - budget transfer from account #4916
4916	(\$10,000) - budget transfer to account #4915

			Greenville	
			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	
	<b>TAXES</b>			
3110	Property Taxes (commitment less overlay)	2,899,055	2,665,952	
3120	Land Use Change Taxes - General Fund			
3121	Land Use Change Taxes - Conservation Fund			
3180	Resident Taxes			
3185	Timber Taxes	788	1,349	
3186	Payment in Lieu of Taxes	30,000	37,483	
3187	Excavation Tax (\$.02 cents per cu yd)			
3189	Other Taxes			
3190	Interest & Penalties on Delinquent Taxes	60,000	79,843	
	Inventory Penalties			
	<b>LICENSES, PERMITS &amp; FEES</b>			
3210	Business Licenses & Permits	25	25	
3220	Motor Vehicle Permit Fees	170,000	223,887	
3230	Building Permits	5,000	5,011	
3290	Other Licenses, Permits & Fees	12,000	20,237	
3311-3319	From Federal Government			
	<b>FROM STATE</b>			
3351	Shared Revenues			
3352	Meals & Rooms Tax Distribution	94,020	94,020	
3353	Highway Block Grant	47,923	46,837	
3354	Water Pollution Grant		26,885	
3355	Housing & Community Development			
3356	State & Federal Forest Land Reimbursement	5	4	
3357	Flood Control Reimbursement			
3359	Other (Including Railroad Tax)	178,407	175,259	
3379	From Other Governments	4,481	3,858	
	<b>CHARGES FOR SERVICES</b>			
3401-3406	Income from Departments	18,000	5,706	
3409	Other Charges			
	<b>MISCELLANEOUS REVENUES</b>			
3501	Sale of Municipal Property	8,263	8,263	
3502	Interest on Investments	2,500	2,374	
3503-3509	Other	7,700	10,028	
	<b>INTERFUND OPERATING TRANSFERS IN</b>			
3912	From Special Revenue Funds		26,500	
3913	From Capital Projects Funds		9,319	
3914	From Enterprise Funds			
	Sewer - (Offset)	359,623	390,278	
	Water - (Offset)	377,620	327,520	
	Electric - (Offset)			
	Airport - (Offset)			
3915	From Capital Reserve Funds	41,327	41,327	
3916	From Trust & Fiduciary Funds		108	
3917	Transfers from Conservation Fund			
	<b>OTHER FINANCING SOURCES</b>			
3934	Proceeds from Long Term Bonds & Notes			
Less Proprietary Funds, Capital Project Funds or Special Revenue Funds		(737,243)	(717,798)	
		3,379,494	3,483,473	

See accompanying independent accountant's compilation report

General Fund Balance Sheet for Town/City of <b>Greenville</b> <b>2011</b>			
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	1,301,091	1,548,864
b. Investments	1030		
c. Restricted Assets			
d. Taxes receivable	1080	241,061	336,508 ✓
e. Tax liens receivable	1110	320,562	255,123 ✓
f. Accounts receivable	1150	167	89,134
g. Due from other governments	1260	6,540	4,682
h. Due from other funds	1310	157,796	311,025
i. Other current assets	1400		
j. Tax deeded property (subject to resale)	1670		
		2,027,217	2,545,136
<b>LIABILITIES AND FUND BALANCE</b>			
<b>Current liabilities</b>			
a. Warrants and accounts payable	2020	11,179	215,766
b. Compensated absences payable	2030		
c. Contracts payable	2050		
d. Due to other governments	2070		
e. Due to school districts	2075	315,955	421,866 ✓
f. Due to other funds	2080	53,931	51,931
g. Deferred revenue	2220	485,765	525,860
h. Notes payable - Current	2230		
i. Bonds payable - Current	2250		
j. Other payables	2270	985	11,142
		867,815	1,226,585
<b>FUND BALANCE</b>			
a. Nonspendable Fund Balance	2440		
b. Restricted Fund Balance	2450		
c. Committed Fund Balance	2460		
d. Assigned Fund Balance	2490	188,736	163,760
e. Unassigned Fund Balance	2530	970,666	1,154,791
		1,159,402	1,318,551
		2,027,217	2,545,136

See accompanying independent accountant's compilation report

MS-5 RECONCILIATION (to assist in balance sheet preparation)				
<b>A. GENERAL FUND BALANCE SHEET RECONCILIATION</b>				
	Total Revenues From Page 5		3,483,473	
	Less Expenditures From Page 4		3,324,324	
	Increase (decrease)		159,149	
	Ending Fund Equity From Balance Sheet		1,318,551	
	Less Beginning Fund Equity From Balance Sheet		1,159,402	
	Increase (decrease)		159,149	
<b>B. RECONCILIATION OF SCHOOL DISTRICT LIABILITY ACCT. # 2075</b>				
	1. School district liability at beg. of year (From balance sheet Acct # 2075, column b)		315,955	
	2. ADD: School district assessment for current year		1,137,092	
	3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)		1,453,047	
	4. SUBTRACT: Payments made to school district	<	1,031,181	>
	(To balance sheet Acct # 2075, column c)		421,866	
<b>C. RECONCILIATION OF TAX ANTICIPATION NOTES</b>				
	1. Short-term (TANS) debt at beginning of year	\$	- 0 -	
	2. ADD: New issues during current year		None	
	3. SUBTRACT: Issues retired during current year	<	None	>
	4. Short-term (TANS) debt outstanding at end of year (Lines 1 + 2 - 3) (To balance sheet in Acct # 2230, column c)		- 0 -	
See accompanying independent accountant's compilation report				

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6/5

