

PDF 9/19/12 UFB = 553,303

SG
9/10/12

FINANCIAL REPORT OF THE TOWN OR CITY BUDGET

Enter TOWN/CITY Name Here >

Lyme

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, CAPITAL PROJECT OR SPECIAL REVENUE 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: September 6, 2012

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.

[Signature]
[Signature]
[Signature]

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
Regular Office Hours 8:00 am - 5:00 pm Monday - Friday	Email address vachonclukay@vachonclukay.com

FOR DRA USE ONLY

RECEIVED

SEP 10 2012

NH DEPT OF REV ADMIN
MUNICIPAL SERVICES

MUNICIPAL SERVICES DIVISION
P.O. BOX 487, CONCORD, NH 03302-0487
(603)230-5090

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
GENERAL GOVERNMENT TOTAL show detail below				
4130-4139	Executive	144,822		144,578
4140-4149	Election, Reg. & Vital Statistics	82,303		79,701
4150-4151	Financial Administration	46,487		43,831
4152	Property Assessment	24,430		24,176
4153	Legal Expense	45,000		29,909
4155-4159	Personnel Administration	47,056		47,706
4191-4193	Planning & Zoning	80,084	21,296	74,350
4194	General Government Buildings	47,050		17,673
4195	Cemeteries	57,289		36,463
4196	Insurance	51,420		48,849
4197	Advertising & Regional Assoc.	2,385		2,182
4199	Other General Government			
PUBLIC SAFETY TOTAL show detail below				
4210-4214	Police	179,707		144,595
4215-4219	Ambulance	42,620		42,332
4220-4229	Fire	39,775		39,462
4240-4249	Building Inspection			
4290-4298	Emergency Management	1,150		339
4299	Other (Incl. Communications)	21,087		26,325
AIRPORT/AVIATION CENTER TOTAL show detail below				
4301-4309	Airport Operations			
HIGHWAYS & STREETS TOTAL show detail below				
4311	Administration			
4312	Highways & Streets	550,450		672,647
4313	Bridges			
4316	Street Lighting	2,747		2,893
4319	Other			
SANITATION TOTAL show detail below				
4321	Administration			
4323	Solid Waste Collection	35,212		25,483
4324	Solid Waste Disposal	46,300		42,418
4325	Solid Waste Facility Clean-up			
4326-4329	Sewage Coll. & Disposal & Other			
Page Sub-Totals		1,547,384	21,296	1,545,922

Acct. #	Explanation for "Other Authorizations" (Column 4) (Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust, transfers)
4191-4193	Prior year carryforward appropriation - \$21,296

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
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			45
4414	Pest Control			
4415-4419	Health Agencies & Hosp. & Other	16,467		15,867
WELFARE show detail below				
4441-4442	Administration & Direct Assist.	10,390		10,290
4444	Intergovernmental Welfare Pymts			
4445-4449	Vendor Payments & Other			
CULTURE & RECREATION show detail below				
4520-4529	Parks & Recreation	62,738		65,783
4550-4559	Library	134,409		129,752
4583	Patriotic Purposes	700		950
4589	Other Culture & Recreation	8,400		
CONSERVATION show detail below				
4611-4612	Admin. & Purch. of Nat. Resources	1,850		1,174
4619	Other Conservation			
4631-4632	Redevelopment and Housing			
4651-4659	Economic Development			
DEBT SERVICE show detail below				
4711	Princ. - Long Term Bonds & Notes	70,000		70,000
4721	Interest-Long Term Bonds & Notes	55,299		55,300
4723	Int. on Tax Anticipation Notes	5,800		8,044
4790-4799	Other Debt Service	9,600		
Page Sub-Totals		375,651	0	357,205

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				
4901	Land			
4902	Machinery, Vehicles & Equipment	18,316	6,990	21,306
4903	Buildings			
4909	Improvements Other Than Bldgs.	13,020		13,020
OPERATING TRANSFERS OUT				
4912	To Special Revenue Fund			
4913	To Capital Projects Fund			
4914	To Enterprise Fund			
	- Sewer			
	- Water			
	- Electric			
	- Airport			
4915	To Capital Reserve Fund	462,657		462,657
4916	To Expend. Trust Fund - not #4917	36,311		36,311
4917	To Health Maint. Trust Funds			
4918	To Nonexpendable Trust Funds			
4919	To Fiduciary Funds			
	<i>Page Sub-Totals</i>	530,304	6,990	533,294
	<i>Total Local Expenditure Sub-Totals</i>	2,453,339	28,286	2,436,421
PAYMENTS TO OTHER GOVERNMENTS				
4931	Taxes Assessed for County	479,497		479,497
4932	Taxes Assessed for Village Dist.			
4933	Taxes Assessed for Local Educ.	3,674,673		3,674,673
4934	Taxes Assessed for State Educ.	795,756		795,756
4939	Payments to Other Governments			
	Less Proprietary, Capital Project & Special Rev Funds	(18,000)		
	TOTAL GENERAL FUND EXPENDITURES	7,421,265	28,286	7,386,347

Acct. #	Explanation for "Other Authorizations" (Column 4) (Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust, transfers)
4902	Prior year carry forwards - \$6,990

Lyme	
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)	6,572,981	6,550,269
3120	Land Use Change Taxes - General Fund		
3121	Land Use Change Taxes - Conservation Fund		
3180	Resident Taxes		
3185	Timber Taxes	8,000	9,572
3186	Payment in Lieu of Taxes	4,246	4,246
3187	Excavation Tax (\$.02 cents per cu yd)		
3189	Other Taxes		
3190	Interest & Penalties on Delinquent Taxes	44,687	49,792
	Inventory Penalties		
	LICENSES, PERMITS & FEES		
3210	Business Licenses & Permits		
3220	Motor Vehicle Permit Fees	250,000	277,941
3230	Building Permits	7,000	8,943
3290	Other Licenses, Permits & Fees	13,000	14,545
3311-3318	From Federal Government		17,039
	FROM STATE		
3351	Shared Revenues		
3352	Meals & Rooms Tax Distribution	76,653	76,653
3353	Highway Block Grant	96,208	97,742
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
3379	From Other Governments		
	CHARGES FOR SERVICES		
3401-3406	Income from Departments	55,000	114,063
3409	Other Charges		
	MISCELLANEOUS REVENUES		
3501	Sale of Municipal Property		
3502	Interest on Investments	5,000	4,021
3503-3509	Other	18,300	33,171
	INTERFUND OPERATING TRANSFERS IN		
3912	From Special Revenue Funds	8,400	
3913	From Capital Projects Funds		
3914	From Enterprise Funds		
	Sewer - (Offset)		
	Water - (Offset)		
	Electric - (Offset)		
	Airport - (Offset)		
3915	From Capital Reserve Funds	28,020	32,917
3916	From Trust & Fiduciary Funds	22,972	27,777
3917	Transfers from Conservation Fund		
	OTHER FINANCING SOURCES		
3934	Proceeds from Long Term Bonds & Notes	9,800	
Less Proprietary Funds, Capital Project or Special Revenue Funds		(18,000)	
GRAND GENERAL FUND REVENUE		7,239,047	7,323,691

General Fund Balance Sheet for Town/City of Lyme 2011 or Optional Reporting Year = N/A			
ASSETS	Account	Beginning of year	End of year
Current Assets	(a)	(b)	(c)
a. Cash and equivalents	1010	2,465,692	3,182,805
b. Investments	1030		
c. Restricted Assets			
d. Taxes receivable	1080	464,557	375,498
e. Tax liens receivable	1110	174,586	158,031
f. Accounts receivable	1150	3,358	11,312
g. Due from other governments	1260	5,792	11,629
h. Due from other funds	1310	336,166	111,288
i. Other current assets	1400		
j. Tax deeded property (subject to resale)	1670		
TOTAL CURRENT ASSETS		3,450,151	3,850,561
LIABILITIES			
Current Liabilities			
a. Warrants and accounts payable	2020	47,637	81,588
b. Compensated absences payable	2030	25,589	24,940
c. Contracts payable	2050		
d. Due to other governments	2070	1,278	1,288
e. Due to school districts	2075	1,716,346	2,295,429
f. Due to other funds	2080	336,841	204,569
g. Deferred revenue	2220	19,427	2,350
h. Notes payable - Current	2230		
i. Bonds payable - Current	2250		
j. Other payables	2270		
TOTAL CURRENT LIABILITIES		2,147,098	2,610,164
FUND BALANCE			
a. Nonspendable Fund Balance	2440	24,856	
b. Restricted Fund Balance	2450	21,296	61,387
c. Committed Fund Balance	2460	181,311	22,412
d. Assigned Fund Balance	2490	25,865	603,295
e. Unassigned Fund Balance	2530	1,049,725	553,303
TOTAL FUND BALANCE		1,303,053	1,240,397
TOTAL LIABILITIES AND FUND BALANCE		3,450,151	3,850,561

close to TR p. 108

✓
✓

✓

✓

See accompanying independent accountant's compilation report

