

Computerized PDF 8/3/12

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.

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:

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.

Robert J. Mars
Mary L. Carlson
RAM

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

Email address

vachonclukay@vachonclukay.com

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APR 23 2012

NH DEPT OF REV ADM
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				
4130-4139	Executive	116,170		118,795
4140-4149	Election, Reg. & Vital Statistics	73,900		62,769
4150-4151	Financial Administration	137,070		122,970
4152	Property Assessment	50,375		52,177
4153	Legal Expense	94,835		92,501
4155-4159	Personnel Administration	279,335		267,756
4191-4193	Planning & Zoning	120,410		89,560
4194	General Government Buildings	18,575		17,775
4195	Cemeteries			
4196	Insurance	588,785		548,204
4197	Advertising & Regional Assoc.			
4199	Other General Government	40,600		37,462
PUBLIC SAFETY TOTAL				
4210-4214	Police	749,810	13,561	730,716
4215-4219	Ambulance	32,990		32,500
4220-4229	Fire	305,010		282,574
4240-4249	Building Inspection			
4290-4298	Emergency Management	39,115		31,059
4299	Other (Incl. Communications)	131,950		115,079
AIRPORT/AVIATION CENTER TOTAL				
4301-4309	Airport Operations			
HIGHWAYS & STREETS TOTAL				
4311	Administration			
4312	Highways & Streets	766,015	38,339	762,534
4313	Bridges			
4316	Street Lighting	27,500		25,879
4319	Other	100,305		97,140
SANITATION TOTAL				
4321	Administration			
4323	Solid Waste Collection			
4324	Solid Waste Disposal	357,895		351,518
4325	Solid Waste Facility Clean-up			
4326-4329	Sewage Coll. & Disposal & Other			
Page Sub-Totals		4,030,645	49,900	3,838,968

Acct. #	Explanation for "Other Authorizations" (Column 4) (Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust, transfers)
4210	\$13,561 - Unanticipated Revenue per RSA 31:95b
4312	\$31,162 - Carryforwards from prior year's budget
4312	\$5,177 - Unanticipated Revenue per RSA 31:95b

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	6,785		2,173
4414	Pest Control	5,000		1,580
4415-4419	Health Agencies & Hosp. & Other	58,800		55,919
WELFARE show detail below				
4441-4442	Administration & Direct Assist.	200,725	5,000	154,123
4444	Intergovernmental Welfare Pymts			
4445-4449	Vendor Payments & Other			
CULTURE & RECREATION show detail below				
4520-4529	Parks & Recreation	53,100		52,775
4550-4559	Library	102,990		117,654
4583	Patriotic Purposes	6,200	1,115	7,831
4589	Other Culture & Recreation	40,000		42,314
CONSERVATION show detail below				
4611-4612	Admin. & Purch. of Nat. Resources		22,529	22,529
4619	Other Conservation	5,000		4,954
4631-4632	Redevelopment and Housing			
4651-4659	Economic Development	67,660	(64,160)	107
DEBT SERVICE show detail below				
4711	Princ.- Long Term Bonds & Notes	13,315		13,310
4721	Interest-Long Term Bonds & Notes	12,635		12,630
4723	Int. on Tax Anticipation Notes	3,500		
4790-4799	Other Debt Service	8,450		8,450
Page Sub-Totals		584,160	(35,516)	496,349

Acct. #	Explanation for "Other Authorizations" (Column 4) (Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust, transfers)
4441	\$5,000 - Unanticipated Revenue per RSA 31:95b
4583	\$1,115 - Unanticipated Revenue per RSA 31:95b
4611-4612	\$22,529 - Use of committed fund balance for conservation expenditures
4651-4659	\$64,160 - Appropriation of a Capital Projects Fund

1	2	3	4	5
Acct. #	EXPENDITURE	Voted Appropriations Final MS-2	Other Authorizations* Explain Below	Actual Expenditures
OPERATING EXPENSES				
4901	Land			
4902	Machinery, Vehicles & Equipment	28,785		28,742
4903	Buildings	95,000	(95,000)	
4909	Improvements Other Than Bldgs.	2,000,000	(2,000,000)	
OPERATING TRANSFERS OUT				
4912	To Special Revenue Fund	432,170	(432,170)	
4913	To Capital Projects Fund		185,000	185,000
4914	To Enterprise Fund			
	- Sewer	510,630	(510,630)	
	- Water			
	- Electric			
	- Airport			
4915	To Capital Reserve Fund	260,000		260,000
4916	To Expend. Trust Fund - not #4917	264,500		264,500
4917	To Health Maint. Trust Funds			
4918	To Nonexpendable Trust Funds			
4919	To Fiduciary Funds			
	<i>Page Sub-Totals</i>	3,591,065	(2,872,800)	718,242
	<i>Total Local Expenditure Sub-Totals</i>	8,205,870	(2,858,416)	5,053,559
PAYMENTS TO OTHER GOVERNMENTS				
4931	Taxes Assessed for County	1,915,842		1,915,842
4932	Taxes Assessed for Village Dist.	58,785		58,785
4933	Taxes Assessed for Local Educ.	9,931,025		9,931,025
4934	Taxes Assessed for State Educ.			
4939	Payments to Other Governments			
	Less Proprietary Funds or Capital Project Funds	(2,159,160)	2,159,160	
		17,950,162	(699,256)	16,957,011

Acct. #	Explanation for "Other Authorizations" (Column 4) (Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust, transfers)
4903	\$95,000 - Appropriation of a Capital Projects Fund
4909	\$2,000,000 - Appropriation of a Capital Projects Fund
4912	\$432,170 - The Carpenter Home Special Revenue Fund is included in the gross appropriations
4912	\$185,000 - Use of fund balance to transfer funds to the Capital Projects Fund
4914	\$510,630 - The Sewer Special Revenue Fund is included in the gross appropriations

			Swansey	
			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)	14,650,864	14,762,436	
3120	Land Use Change Taxes - General Fund	3,000	55,880	
3121	Land Use Change Taxes - Conservation Fund			
3180	Resident Taxes			
3165	Timber Taxes	25,000	31,174	
3166	Payment in Lieu of Taxes	36,000	36,482	
3187	Excavation Tax (\$.02 cents per cu yd)	1,250	1,245	
3189	Other Taxes			
3180	Interest & Penalties on Delinquent Taxes	85,000	138,156	
	Inventory Penalties			
LICENSES, PERMITS & FEES				
3210	Business Licenses & Permits	28,000	34,201	
3220	Motor Vehicle Permit Fees	975,000	1,015,618	
3230	Building Permits	30,000	33,083	
3290	Other Licenses, Permits & Fees	11,000	12,702	
3311-3319	From Federal Government			
FROM STATE				
3351	Shared Revenues			
3352	Meals & Rooms Tax Distribution	322,953	322,953	
3353	Highway Block Grant	188,545	188,545	
3354	Water Pollution Grant	95,109		
3355	Housing & Community Development			
3356	State & Federal Forest Land Reimbursement			
3357	Flood Control Reimbursement			
3359	Other (Including Railroad Tax)	1,600,000	7,678	
3379	From Other Governments	65,000	49,779	
CHARGES FOR SERVICES				
3401-3408	Income from Departments	113,450	151,601	
3409	Other Charges			
MISCELLANEOUS REVENUES				
3501	Sale of Municipal Property	21,500	22,886	
3502	Interest on Investments	15,000	11,012	
3503-3509	Other	45,800	52,064	
INTERFUND OPERATING TRANSFERS				
3912	From Special Revenue Funds	496,330		
3913	From Capital Projects Funds			
3914	From Enterprise Funds			
	Sewer - (Offset)	415,521		
	Water - (Offset)			
	Electric - (Offset)			
	Airport - (Offset)			
3915	From Capital Reserve Funds	235,000	6,044	
3916	From Trust & Fiduciary Funds	5,000	3,311	
3917	Transfers from Conservation Fund			
OTHER FINANCING SOURCES				
3934	Proceeds from Long Term Bonds & Notes	95,000		
Less Proprietary Funds or Capital Project Funds		(1,994,160)		
		17,565,162	16,937,028	

See accompanying independent accountant's compilation report

General Fund Balance Sheet for Town/City of Swansey 2011
or Optional Reporting Year = N/A

ASSETS	Assets	Beginning of Year	End of Year
Current Assets	(b)	(b)	(c)
a. Cash and equivalents	1010	4,842,992	6,942,880
b. Investments	1030	1,552,351	290,713
c. Restricted Assets			
d. Taxes receivable	1080	960,269	983,601
e. Tax liens receivable	1110	332,651	370,717
f. Accounts receivable	1150	1,970	1,014
g. Due from other governments	1260	58,016	13,514
h. Due from other funds	1310	489,931	115,096
i. Other current assets	1400		
j. Tax dedeed property (subject to resale)	1670		
		8,238,180	8,717,535
LIABILITIES			
Current Liabilities			
a. Warrants and accounts payable	2020	228,046	245,919
b. Compensated absences payable	2030		
c. Contracts payable	2050		
d. Due to other governments	2070	1,178	28,319
e. Due to school districts	2075	4,766,512	5,118,851
f. Due to other funds	2080	407,571	543,517
g. Deferred revenue	2220	264,525	232,913
h. Notes payable - Current	2230		
i. Bonds payable - Current	2250		
j. Other payables	2270	5,199	2,850
		5,673,031	6,172,369
Fund Balances			
a. Nonspendable Fund Balance	2440		
b. Restricted Fund Balance	2450		
c. Committed Fund Balance	2460	115,799	96,808
d. Assigned Fund Balance	2490		32,505
e. Unassigned Fund Balance	2530	2,449,350	2,415,852
		2,565,149	2,545,166
		8,238,180	8,717,535

See accompanying independent accountant's compilation report

