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FORM F-65(MS-5)

AUG 26 2011

NH DEPT OF REV ADMIN
MUNICIPAL SERVICES

30 3 006 010 0.3834 2188
GREENVILLE TOWN
CHR BD OF SELECTMEN
PO BOX 343
GREENVILLE, NH 03048 0343

STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION



ANNUAL CITY/TOWN
FINANCIAL REPORT

State of New Hampshire
Department of Revenue Administration
Municipal Services Division
P.O. Box 487
Concord, NH 03302-0487
Telephone: (603) 271-3397

Part I GENERAL FUND -

Revenues and expenditures for the period - Specify
January 1, 2010 to December 31, 2010

OR
July 1, 20 to June 30, 20

A. REVENUES - Modified Accrual		Account No. (a)	Amount (b)
1. Revenue from taxes (Including state education)			
a. Property taxes (including state education plus Section C, line 6, column (c), page 12)		3110	\$ 2,325,522
b. State and local taxes assessed for school districts	\$ 995,578 ✓	4933	
c. Land use change taxes - General Fund		3120	
d. Land use change taxes - Conservation Fund		3121	
e. Resident taxes		3180	
f. Timber taxes		3185	3,058
g. Payments in lieu of taxes		3186	30,928
h. Other taxes (Explain on separate schedule)		3189	
i. Interest and penalties on delinquent taxes		3190	118,197
j. Excavation Tax (@ \$.02 per cu. yd.)		3187	
k. TOTAL (Excluding line 1b)			\$ 2,477,705
2. TOTAL REVENUES FOR EDUCATION PURPOSES <i>(This entry should only be used by the town or municipality which have dependent school districts)</i>			
3. Revenue from licenses, permits, and fees			
a. Business licenses and permits		3210	T28 25
b. Motor vehicle permit fees		3220	T01 222,563
c. Building permits		3230	T29 5,863

See accompanying independent accountant's compilation report

Part I GENERAL FUND (Continued)

A. REVENUES - Modified Accrual (Continued)

3. Revenue from licenses, permits and fees

(Continued)

d. Other licenses, permits, and fees

e. TOTAL ----->

4. Revenue from the federal government

a. Housing and urban renewal (HUD)

b. Environmental protection

c. Other federal grants and reimbursements - Specify

FEMA - Disaster Assistance

d. TOTAL ----->

5. Revenue from the State of New Hampshire

a. Shared revenue block grant

b. Meals and rooms distribution

c. Highway block grant

d. Water pollution grants

e. Housing and community development

f. State and federal forest land reimbursement

g. Flood control reimbursement

h. Other state grants and reimbursements - Specify

Other Miscellaneous State of NH

i. TOTAL ----->

6. Revenue from other governments

Intergovernmental revenue - Other

7. Revenue from charges for services

(Exclude interfund transfers)

a. Income from departments

b. Water supply system charges

c. Sewer user charges

d. Garbage-refuse charges

e. Electric user charges

f. Airport fees

g. Parking

h. Transit or bus system

i. Parks and Recreation

j. Cemeteries

k. Toll highways

l. Other charges

m. TOTAL ----->

	Account No. (a)	Amount (b)
	T29	19,420
	\$	247,871
	B50	
	\$	
	B89	
	B89	33,680
	\$	33,680
	C30	
	\$	
	C30	100,273
	C46	42,886
	C89	26,685
	C50	
	C89	6
	C89	
	C89	8,934
	\$	178,784
	D89	
	\$	178,253
	A89	
	\$	8,015
	A91	
	A80	
	A81	
	A92	
	A01	
	A60	
	A94	
	A61	
	A03	
	A45	
	A89	
	3409	
	\$	8,015

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Part I GENERAL FUND (Continued)

A. REVENUES - Modified Accrual (Continued)

	Account No.	Amount
	(a)	(b)
8. Revenue from miscellaneous sources		
a. Special assessments	3500	U01 \$
b. Sale of municipal property	3501	U11
c. Interest on investments	3502	U20 3,972
d. Rents of property	3503	U40
e. Fines and forfeits	3504	U30
f. Insurance dividends and reimbursements	3506	U99
g. Contributions and donations	3508	U50
h. Other miscellaneous sources not otherwise classified	3509	U99 2,858
i. TOTAL ----->		\$ 6,830
9. Interfund operating transfers in		
a. Transfers from special revenue fund	3912	\$ 25,926
b. Transfers from capital projects fund	3913	9,476
c. Transfers from proprietary funds	3914	
d. Transfers from capital reserve fund	3915	4,015
e. Transfers from trust and fiduciary funds	3916	88,889
f. Transfers from conservation fund	3917	
g. TOTAL ----->		\$ 128,306
10. Other financial sources		
a. Proceeds from long-term notes and general obligation bonds	3934	\$
b. Proceeds from all other bonds	3935	
c. Other long-term financial sources	3939	
d. TOTAL ----->		\$ -
11. TOTAL REVENUES FROM ALL SOURCES ----->		\$ 3,259,444
12. TOTAL FUND EQUITY (Beginning of year)		
(Should equal line B.2g, column b, page 9) ----->		\$ 874,261 ✓
13. TOTAL OF LINES 11 AND 12 (Should equal line 21, page 8) ----->		\$ 4,133,705

Remarks

See accompanying independent accountant's compilation report

Part I GENERAL FUND (Continued)

B. EXPENDITURES - Modified Accrual

	Account No. (a)	Total expenditure (includes col.c&d)	Equipment and land purchases (c)	Construction (d)
1. General government				
a. Executive	4130	\$ 97,023	\$	\$
b. Election and registration	4140	44,330		
c. Financial administration	4150	97,357		
d. Revaluation of property	4152			
e. Legal expense	4153	69,442		
f. Personnel administration	4155	102,695		
g. Planning and zoning	4191	3,480		
h. General government building	4194	42,553		
i. Cemeteries	4195	190		
j. Insurance not otherwise allocated	4196	35,388		
k. Advertising and regional association	4197	2,483		
l. Other general government	4199	1,000		
m. TOTAL		\$ 495,941	\$	\$
2. Public safety				
a. Police	4210	\$ 494,259	\$ 29,245	\$
b. Ambulance	4215	14,573		
c. Fire	4220	100,628		1,887
d. Building inspection	4240	9,486		
e. Emergency management	4290	5,107		
f. Other public safety (including communications)	4299	3,326		
g. TOTAL		\$ 627,379	\$ 29,245	\$ 1,887
3. Airport/Aviation center				
a. Administration	4301	\$	\$	\$
b. Airport operations	4302			
c. Other	4309			
d. TOTAL		\$	\$	\$

Remarks

See accompanying independent accountant's compilation report

Part I GENERAL FUND (Continued)

B. EXPENDITURES - Modified Accrual (Continued)		Account No. (a)	Total expenditure (includes col.c&d)	Equipment and land purchases (c)	Construction (d)
			E44	G44	F44
4. Highways and streets					
a. Administration		4311	\$ 128,463	\$	\$
b. Highways and streets		4312	169,976	68,800	38,850
c. Bridges, railroad crossing		4313			
d. Street lighting		4316	13,490		
e. Toll highways		4316			
f. Other highway, streets, and bridges		4319			
g. TOTAL			\$ 311,929	\$ 68,800	\$ 38,850
5. Sanitation			E80	G80	F80
a. Administration		4321	\$	\$	\$
b. Solid waste collection		4323			
c. Solid waste disposal		4324	69,772		
d. Solid waste clean-up		4325			
e. Sewage collection and disposal		4326			
f. Other sanitation		4329			
g. TOTAL			\$ 69,772	\$ -	\$ -
6. Water distribution and treatment					
a. Administration		4331	\$	\$	\$
b. Water services		4332			
c. Water treatment		4335			
d. Water conservation		4338			
e. Other water		4339			
f. TOTAL			E91	G91	F91
7. Electric			\$ -	\$ -	\$ -
a. Administration		4351	\$	\$	\$
b. Generation		4352			
c. Purchase costs		4353			
d. Equipment maintenance		4354			
e. Other electric		4359			
f. TOTAL			E92	G92	F92
			\$ -	\$ -	\$ -

See accompanying independent accountant's compilation report

Part I GENERAL FUND (Continued)

B. EXPENDITURES - Modified Accrual (Continued)		Account No. (a)	Total expenditure (includes col.c&d) (b)	Equipment and land purchases (c)	Construction (d)
8. Health					
a. Administration		4411	\$ 500	\$	\$
b. Pest control		4414	2,972		
c. Health agencies and hospitals		4415	6,342		
d. Other health		4419			
e. TOTAL		E32	\$ 9,814	G32	F32
9. TOTAL EXPENDITURES FOR AUCION PURPOSES (This entry should be the sum of all entries in columns a through e.)					
10. Welfare					
a. Administration		4441	\$	G79	F79
b. Direct assistance		4442	J67		
c. Intergovernmental welfare payments		4444	M79		
d. Vendor payments		4445	E75		
e. Other welfare		4449	E79	G79	F79
f. TOTAL			\$ 41,960	\$	\$
11. Culture and recreation					
a. Parks and recreation		4520	\$ 33,546	G61	F61
b. Library		4550	E52	G52	F52
c. Patriotic purposes		4583	E61	G61	F61
d. Other culture and recreation		4589	E61	G61	F61
e. TOTAL			\$ 39,336	\$	\$
12. Conservation					
a. Administration		4611	\$ 159	\$	\$
b. Purchase of natural resources		4612			
c. Other conservation		4619			
d. TOTAL		E59	\$ 159	G59	F59
13. Redevelopment and housing					
a. Administration		4631	\$	\$	\$
b. Redevelopment and housing		4632			
c. TOTAL		E50	\$ -	G50	F50

See accompanying independent accountant's compilation report

Part I GENERAL FUND (Continued)

B. EXPENDITURES - Modified Accrual (Continued)	Account No. (a)	Total expenditure (includes col.c&d) (b)	Equipment and land purchases (c)	Construction (d)
14. Economic development				
a. Administration	4651	\$	\$	\$
b. Economic development	4652			
c. Other economic development	4659			
d. TOTAL		E89	G89	F89
15. Debt service		\$	\$	\$
a. Principal long term bonds and notes	4711	44,494		
b. Interest on long term bonds and notes	4721	52,353		
c. Interest on tax and revenue anticipation notes	4723			
d. Other debt service charges	4790			
e. TOTAL		E23		
16. Capital outlay (not reported above)		\$	\$	\$
a. Land and improvements	4901	\$	\$	
b. Machinery, vehicles, and equipment	4902	\$	G89	
c. Buildings	4903	\$	G89	F89
d. Improvements other than buildings	4909	\$	G89	F89
e. TOTAL			\$	\$
17. Interfund operating transfers out				
a. Transfers to special revenue funds	4912	87,797		
b. Transfers to capital projects funds	4913			
c. Transfers to proprietary funds	4914			
d. Transfers to capital reserve funds	4915	30,000		
e. Transfers to expendable trust funds	4916	27,000		
f. Transfers to nonexpendable trust funds	4918			
g. TOTAL		\$	\$	\$
Cumulative Expenditure Totals from pages 4-7		\$	\$	\$
Remarks			98,045	40,737

See accompanying independent accountant's compilation report

Part III GENERAL FUND BALANCE SHEET

MODIFIED ACCRUAL

A. ASSETS		Account No. (a)	Beginning of year (b)	End of year (c)
1. Current assets				
a. Cash and equivalents		1010	\$ 1,468,926	\$ 1,301,091
b. Investments		1030		
c. Taxes receivable (From Section D, page 12)		1080	596,295	241,061
d. Tax liens receivable (From Section D, page 12)		1110	321,597	320,562
e. Accounts receivable		1150		167
f. Due from other governments		1260	12,409	6,540
g. Due from other funds		1310	137,000	157,796
h. Other current assets		1400		
i. Tax deeded property (subject to resale)		1670		
j. TOTAL ASSETS (Should equal line B3) ----->			\$ 2,536,227	\$ 2,027,217
B. LIABILITIES AND FUND EQUITY				
1. Current liabilities				
a. Warrants and accounts payable		2020	\$	\$ 11,179
b. Compensated absences payable		2030		
c. Contracts payable		2050		
d. Due to other governments		2070		
e. Due to school districts		2075	792,876	315,955
f. Due to other funds		2080	51,931	53,931
g. Deferred revenue		2220	805,671	485,765
h. Notes payable - Current		2230		
i. Bonds payable - Current		2250		
j. Other payables		2270	11,488	985
k. TOTAL LIABILITIES ----->			\$ 1,661,966	\$ 867,815
2. Fund equity (Please detail on page 10)				
a. Assigned (formerly reserve for encumbrances)		2440	\$ 20,801	\$
b. Committed (formerly reserve for continuing appropriations)		2450		42,899
c. Restricted (formerly reserve for appropriations voted for CRF/EIF)		2460		
d. Committed (formerly reserve for appropriations voted)		2460		
e. Assigned (formerly reserve for special purposes)		2490	115,837	145,837
f. Unassigned (formerly unreserved fund balance)		2530	737,623	970,666
g. TOTAL FUND EQUITY ----->			\$ 874,261	\$ 1,159,402
3. TOTAL LIABILITIES AND FUND EQUITY ----->			\$ 2,536,227	\$ 2,027,217
(Should equal line A1)				

See accompanying independent accountant's compilation report

Part IV **DETAIL**

This section may be used to provide the detail requested wherever "Explain" or "Specify" is found. If additional space is needed, please add extra pages using the following format. Please show the detail and the total for each.

Account Number (a)	Item (b)	Amount (c)
2450	Committed (formerly reserve for continuing appropriations) -	
	New Fire Station Study	\$ 90,113
	Road Reconstruction	42,899
	Less: Revenues not susceptible to accrual	(90,113)
		\$ 42,899

Please Detail Reserves from page 9 (Balance Sheet)

Account Number (a)	Item (b)	Amount (c)
2490	Assigned (formerly reserve for special purposes) -	
	Richardson Road Project	\$ 30,000
	Reserve for Advance to Other Fund	115,837
		\$ 145,837

Part V **GENERAL FUND**

A. PLEASE LIST THE ANNUAL REQUIREMENTS TO AMORTIZE ALL GENERAL OBLIGATION DEBT
(as of (enter date) December 31, 2010 for the ensuing five years)

	Year (a)	Principal (b)	Interest (c)	Total (d)
1.	2011	\$ 45,970	\$ 50,641	\$ 96,611
2.	2012	40,286	48,663	88,949
3.	2013	42,098	46,851	88,949
4.	2014	43,993	44,956	88,949
5.	2015	45,972	42,977	88,949
6. SUBTOTAL (Sum of lines 1-5)		218,319	234,088	452,407
7. Remaining periods of debt		909,055	335,759	1,244,814
8. TOTAL		\$1,127,374	\$ 569,847	\$ 1,697,221

See accompanying independent accountant's compilation report

Part V GENERAL FUND (Continued)

D. AMORTIZATION OF LONG-TERM DEBT

(a) Description	(b) Original obligation	(c) Purpose	(d) Annual installment	(e) Interest rate	(f) Date of final payment	(g) Bonds o/s at beginning of year	(h) Bonds issued this year	(i) Bonds retired this year	(j) Bonds o/s at end of year
FHMA Water Project Bond	\$ 36,162	Water	Various	3.22%	6/2/2011	\$ 8,838		\$ 4,737	\$ 4,101
FHMA Water Project Bond	36,077	Water	Various	3.22%	6/2/2011	6,184		2,866	3,318
USDA Water Project	875,000	Water	Various	4.50%	6/2/2029	710,342		22,653	687,689
USDA Water Project	550,000	Water	Various	4.50%	6/2/2029	446,504		14,238	432,266
TOTALS ←	\$ 1,497,239					\$ 1,171,868	\$ -	\$ 44,494	\$ 1,127,374

Remarks

Part VI RECONCILIATIONS

A. RECONCILIATION OF SCHOOL DISTRICT LIABILITY

	Amount
1. School district liability at beginning of year (Account number 2075, column b, on page 9)	\$ 792,876 ✓
2. Add: School district assessment for current year	✓ 995,578
3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)	✓ 1,788,454
4. SUBTRACT: Payments made to school district	< 1,472,499
5. School district liability at end of year (line 3 less line 4) (Account number 2075, column c, on page 9)	< <i>To BS</i> 315,955 ✓

B. RECONCILIATION OF TAX ANTICIPATION NOTES

	Amount
1. Short-term (TANS) debt at beginning of year	61V \$ -
2. ADD: New issues during current year	<
3. SUBTRACT: Issues retired during current year	<
4. Short-term (TANS) debt outstanding at end of year (Lines 1 + 2 - 3) (Be sure to include (TANS) in Account number 2230, column c, page 9)	64V \$ -

PLEASE REFER TO THE INSTRUCTIONS TO COMPLETE SECTIONS C AND D

C. ALLOWANCE FOR ABATEMENTS WORKSHEET

	Current year (a)	Prior years (b)	TOTAL (c)
1. Overlay/Allowance for Abatements (Beginning of year) *	✓ 35,399	28,650	35,399 64,049
2. SUBTRACT: Abatements made (From tax collector's report) 'ms-61	< 960	< 212,721	< 213,681
3. SUBTRACT: Discounts	<	<	<
4. SUBTRACT: Refunds (Cash abatements) CPA #	< 44,455	<	< 44,455
5. ESTIMATED ALLOWANCE FOR ABATEMENTS AT END OF YEAR **	< 5,000	< 65,000	< 70,000
6. Excess of estimate (Add to revenue on page 1, line 1a)	(15,016)	(277,731)	(292,737)
		(249,674)	(264,687)

*Use overlay amount for column (a) and use last year's balance of line 5, Allowance for Abatements for column b (see your form from last year)

**The amount in column c will go into line 1(b) for next year's worksheet.

D. TAXES/LIENS RECEIVABLE WORKSHEET

	1080 taxes (a)	1110 liens (b)	TOTALS (c)
1. Uncollected, end of year	\$ 246,061	\$ 385,562	\$ 631,623
2. SUBTRACT: "Overlay" carried forward as Allowance for Abatements (from Worksheet C, line 5)	< 5,000	< 65,000	< 70,000
3. Receivable, end of year *	241,061	320,562	561,623

* (These amounts are entered on page 9, account numbers 1080 and 1110, column c)

See accompanying independent accountant's compilation report

REVENUE AND OTHER FINANCING SOURCES		T01	T29	T01	T29	T01	T29
1. Revenue from taxes		\$	\$	\$	\$		
2. Revenue from licenses, permits, and fees							
3. Revenue directly from the federal government		B89		B89			
4. Revenue from the State of New Hampshire		C89		C89			
5. Revenue from other governments		D89		D89			
6. Revenue from charges for services		A91		A91			
(a) Water supply system charges		A80		A80			
(b) Sewer user charges		A81		A81			
(c) Garbage/refuse collection charges		A92		A92			
(d) Electric		A01		A01			
(e) Airport and aviation		A44		A44			
(f) Highway		A45		A45			
(g) Toll facilities		A61		A61			
(h) Parks and recreation		A60		A60			
(i) Parking		A94		A94			
(j) Transit or bus system		A89		A89			
(k) Other - Specify --L		A89	16,545	A89			
(1) Police Details		A89		A89			
(2)		A89		A89			
(3)		A89		A89			
7. Revenue from miscellaneous sources		U20		U20			
(a) Interest on investments		U99	6,468	U99			
(b) Other miscellaneous sources		U99	1,784	U99			
8. Interfund operating transfers in		U99		U99			
9. Other financial sources - Proceeds from long-term obligations		U99	87,797	U99			
10. TOTAL REVENUE AND OTHER SOURCES							
		\$	978,130	\$	702,320	\$	
Capital Projects (a)	Special Revenue (b)	Enterprise (c)	Proprietary funds (d)				

See accompanying independent accountant's compilation report

A. ASSETS				
1. Current assets				
Account No. (a)	Capital Projects (b)	Special Revenue (c)	Enterprise (d)	Proprietary funds Internal service (e)
(a) Cash and equivalents	1010	\$ 42,632	328,908	\$
(b) Investments	1030	185,348	18,994	
(c) Accounts receivable	1150		118,212	
(d) Due from other governments	1260	126,880		
(e) Due from other funds	1310		51,932	
(f) Other - Specify -				
Unbilled Rents				
2. Fixed assets				
(a) Land and improvements	1610			
(b) Buildings	1620			
(c) Machinery, vehicles, and equipment	1640			
(d) Construction in progress	1650			
(e) Improvements other than buildings	1660			
(f) Other - Specify -				
3. TOTAL ASSETS				
		\$ 354,860	\$ 518,046	\$ -

Remarks

B. LIABILITIES AND FUND EQUITY		Account No.	(a)	Capital Projects	(b)	Special Revenue	(c)	Enterprise	(d)	Proprietary funds	Internal service	(e)
1. Liabilities												
(a) Warrants and accounts payable												
	2020	\$	144,991	\$								
(b) Compensated absences payable												
	2030											
(c) Contracts payable												
	2050		24,408									
(d) Due to other governments												
	2070											
(e) Due to other funds												
	2080				139,162							
(f) Deferred revenue												
	2220											
(g) Notes and bonds payable												
	(h) Other - Specify -											
2. Fund Equity/Capital												
(i) TOTAL LIABILITIES >												
		\$	169,399	\$	139,162							
(a) Assigned (formerly reserve for encumbrances)												
	2440											
(b) Assigned (formerly reserve for special purposes)												
	2490											
(c) Unassigned (formerly unreserved fund balance-deficit)												
	2530	\$	185,461	\$	378,884							
(d) Municipal contributed capital												
	2610											
(e) Other contributed capital												
	2620											
(f) Retained earnings												
	2790											
(g) TOTAL FUND EQUITY >												
		\$	185,461	\$	378,884							
3. TOTAL LIABILITIES AND FUND EQUITY <<												
		\$	354,860	\$	518,046							

See accompanying independent accountant's compilation report

Part XI 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.

Date Signed

Signatures of a majority of the governing body:

Karen Sawyer
Scott Blair
Brenda D. Anguano

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

Email address

8:00 AM - 5:00 PM Monday - Friday

vachonclukay@vcccpas.com

GENERAL INSTRUCTIONS

When completed, one signed copy should be sent to the Department of Revenue Administration and one copy should be placed in your municipal records.

Please be sure you have completed Part X, items A-D.

WHEN TO FILE: (RSA. 21-J:34, V)

For cities/towns reporting on a calendar year basis, this report must be filed on or before April 1.

For cities/towns reporting on an optional fiscal year basis (year ending June 30), this report must be filed on or before September 1.

WHERE TO FILE

Department of Revenue Administration
State of New Hampshire
Municipal Services Division
PO Box 487
Concord, NH 03302-0487