

REPORT OF TRUST AND CAPITAL RESERVE FUNDS

\$ **3,839,626.33**

Please insert the total of **ALL** funds here

Town/City of: Swanzy for Year Ended: December 31, 2014

CERTIFICATE	
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.	
<u>Steven D. Bittel</u> <u>Edward A. Morenz</u> <u>Richard A. Scaramelli</u>	Signed by the Trustees of Trust Funds on this date <u>February 24, 2015</u>
Print and sign	

REMINDERS FOR TRUSTEES

- 1. SIGNATURES** - Print and sign on lines provided above.
- 2. INVESTMENT POLICY** - RSA 31:25 requires the trustees to adopt an investment policy and review and confirm this policy at least annually. A copy of this policy must be filed with the Director of Charitable Trusts (RSA 31:25, 34:5, 35:9).
- 3. PROFESSIONAL BANKING AND BROKERAGE ASSISTANCE** - RSA 31:38-a enables you to have a professional banking or brokerage firm assist you in performing your trustee duties. Refer to the law for further information. Attributable expenses may be charged against the trust fund involved, however, please be advised the fees can be taken from income only and not from principal.
- 4. WEB SITE** - A trustee handbook can be down loaded from the web site for the Attorney General's Charitable Trust Division. www.doj.nh.gov/charitable
- 5. FAIR VALUE** - Fold and complete page 4 to disclose the fair value (market value) of principal only. This information may be obtained from financial publications or from your professional banker or broker.
- 6. CAPITAL RESERVE FUND** - Must be kept in a separate account and not intermingled with any other funds of the municipality (RSA 35:9).
- 7. WHEN and WHERE TO FILE** - By March 1 if filing for a calendar year and by September 1 if filing for optional fiscal year. See addresses on page 4 of this form. If you hold funds for the school, the school business administrator will also need a copy for the school's financial report.

FOR DRA USE ONLY

State of New Hampshire
 Department of Revenue Administration
 Municipal Services Division
 PO Box 487, Concord, NH 03302-0487
 (603) 230-5090

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Steven D. Bittel

Signed by the Trustees of Trust Funds

Edward A. Morenz

on this date February 24, 2015

Richard A. Scaramelli

Print and sign

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TOWN of SWANZEY
CAPITAL RESERVE AND EXPENDABLE TRUST FUNDS

2014

TRANSACTIONS and BALANCES:

INTEREST EARNED:	PDIP	CRB		TOTAL
		DDA	ICS	
1/31/14	\$ -	\$ -	\$ 759.33	\$ 759.33
2/28/14	-	-	683.53	683.53
3/31/14	-	-	758.01	758.01
	<u>-</u>	<u>-</u>	<u>2,200.87</u>	<u>2,200.87</u>
4/30/14	\$ -	-	731.62	731.62
5/31/14	-	-	750.71	750.71
6/30/14	-	-	712.15	712.15
	<u>-</u>	<u>-</u>	<u>2,194.48</u>	<u>2,194.48</u>
7/31/14	\$ -	-	765.82	765.82
8/31/14	-	-	653.12	653.12
9/30/14	-	-	499.39	499.39
	<u>-</u>	<u>-</u>	<u>1,918.33</u>	<u>1,918.33</u>
10/31/14	\$ -	-	509.34	509.34
11/30/14	-	-	487.90	487.90
12/31/14	-	-	499.54	499.54
	<u>-</u>	<u>-</u>	<u>1,496.78</u>	<u>1,496.78</u>
TOTAL FOR YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,810.46</u>	<u>\$ 7,810.46</u>

TOWN of SWANZEY

2014

CAPITAL RESERVE AND EXPENDABLE TRUST FUNDS

TRANSACTIONS and BALANCES:

CONTRIBUTIONS (WITHDRAWALS):		CRB			TOTAL
		PDIP	DDA	ICS	
Balance 12/31/13		\$ 1,000.00	\$ 143.19	\$ 3,577,279.24	\$ 3,578,422.43
1/17/14 Deposit	Muni Trans Fund CR		3,835.00		3,835.00
1/29/14 CRB Ck #130	Bridges, Non-Covered CR	-	(2,614.15)		(2,614.15)
1/29/14 CRB Ck #131	Fire Pond ET - Dry Hydrant		(8,500.00)		(8,500.00)
1/29/14 CRB Ck #132	Rec. Facilities Improvem'ts CR		(2,565.00)		(2,565.00)
1/29/14	T'fer from ICS	-	13,700.00	(13,700.00)	-
2/10/14 Deposit	Muni Trans Fund CR		3,745.00		3,745.00
3/14/14 Deposit	Muni Trans Fund CR		3,495.00		3,495.00
3/17/14	T'fer to ICS		(11,000.00)	11,000.00	-
Interest, above		-	-	2,200.87	2,200.87
Balance 3/31/14		1,000.00	239.04	3,576,780.11	3,578,019.15
4/10/14 Deposit	Muni Trans Fund CR		3,950.00		3,950.00
4/18/14 CRB Ck #133	Emergency Communications ET		(2,608.00)		(2,608.00)
4/22/14 CRB Ck #134	Recycle Ctr. Improvem'ts CR		(8,491.00)		(8,491.00)
CRB Ck #135	Void		-		-
4/22/14 CRB Ck #136	Whitcomb Hall ET		(30,000.00)		(30,000.00)
4/18/14	T'fer from ICS		37,000.00	(37,000.00)	-
5/16/14 Deposit	Muni Trans Fund CR		4,985.00		4,985.00
5/29/14 CRB Ck #137	TH Info Mgmt Sys ET		(37,036.20)		(37,036.20)
5/29/14 CRB Ck #138	Fire Trucks CR		(37,550.00)		(37,550.00)
5/29/14	T'fer from ICS		75,000.00	(75,000.00)	-
6/12/14 Deposit	Muni Trans Fund CR		4,930.00		4,930.00
Interest, above		-	-	2,194.48	2,194.48
Balance 6/30/14		1,000.00	10,418.84	3,466,974.59	3,478,393.43

CONTRIBUTIONS (WITHDRAWALS):		CRB			TOTAL
		PDIP	DDA	ICS	
7/17 Deposit	Various:				
	Muni Trans Fund CR		4,215.00		4,215.00
	Sewer North CR		25,000.00		25,000.00
	Sewer West CR		20,000.00		20,000.00
7/24/14 Deposit	2014 Wt. Article 3:				
	Expendable Trusts				
	TH IMS		5,000.00		5,000.00
	Reval. & Updates		35,000.00		35,000.00
	Police IMS		4,000.00		4,000.00
	Police Facilities		4,000.00		4,000.00
	Fire Sta. Maint.		20,000.00		20,000.00
	Fire Dept. Tools & Equip.		10,000.00		10,000.00
	Emergency Communications		10,000.00		10,000.00
	Emergency Mgt. Fac. & Equip.		5,000.00		5,000.00
	Road Rehab.		170,000.00		170,000.00
	DPW Facilities		10,000.00		10,000.00
	Cemetery Exp. & Layout		2,250.00		2,250.00
	Mt. Caesar Union Libarary		2,000.00		2,000.00
	Stratton Free Libarary		2,000.00		2,000.00
	Whitcomb Hall Rehab.		32,500.00		32,500.00
	Capital Reserves:				
	Fire Trucks CR		80,000.00		80,000.00
	Highway & Cemetery Equip.		87,500.00		87,500.00
	Town Bridges		35,000.00		35,000.00
	Covered Bridges		5,000.00		5,000.00
	Rec. Facilities Improvements		7,500.00		7,500.00
	Conservation Land Acq.		25,000.00		25,000.00
	Police Cruisers		10,000.00		10,000.00
7/25/14	T'fer to ICS		(620,000.00)	620,000.00	-
8/15/14 Deposit	Muni Trans Fund CR		4,415.00		4,415.00
8/18/2018 CRB Ck #139	TH ICS ET		(3,797.75)		(3,797.75)
8/18/2018 CRB Ck #140	Carpenter Home ET		(7,389.00)		(7,389.00)
8/18/2018 CRB Ck #141	Reval & Updates ET		(33,096.55)		(33,096.55)
8/19/14	T'fer from ICS		38,500.00	(38,500.00)	-
9/11/14 Deposit	Muni Trans Fund CR		4,450.00		4,450.00
9/19/14	T'fer to ICS		(4,400.00)	4,400.00	-
Interest, above			-	1,918.33	1,918.33
Balance 9/30/14		1,000.00	65.54	4,054,792.92	4,055,858.46

CONTRIBUTIONS (WITHDRAWALS):		CRB			TOTAL
		PDIP	DDA	ICS	
10/10/14 CRB Ck #142	Emerg COM ET		(6,662.00)		(6,662.00)
10/10/14 CRB Ck #143	H/W & Cem Equip CR		(89,800.00)		(89,800.00)
10/13/14	T'fer from ICS		97,000.00	(97,000.00)	-
10/23/14 Deposit	Muni Trans Fund CR		3,905.00		3,905.00
11/13/14 Deposit	Muni Trans Fund CR		4,080.00		4,080.00
12/2/14 Deposit	No. SWZ Water & Fire Pct CR:				-
	Equip		2,000.00		2,000.00
	Meters		3,000.00		3,000.00
	Lines		18,000.00		18,000.00
12/4/14	T'fer to ICS		(30,000.00)	30,000.00	-
Interest, above		-	-	997.24	997.24
Balance 11/30/14		1,000.00	1,588.54	3,988,790.16	3,991,378.70
12/12/14 Deposit	Muni Trans Fund CR		3,550.00		3,550.00
12/12/14 CRB Ck #144	Covered Bridges CR		(28,216.76)		(28,216.76)
12/12/14 CRB Ck #145	Various:				-
	Future Fire Station CR		(25,000.00)		(25,000.00)
	Recycle Ctr CR		(15,000.00)		(15,000.00)
	Town Hall Expansion CR		(10,000.00)		(10,000.00)
	Emerg Mgmt Fac. & Equip ET		(5,000.00)		(5,000.00)
	Police Fac. & Equip. ET		(10,000.00)		(10,000.00)
	DPW Facilities ET		(15,000.00)		(15,000.00)
	TH Repairs, Main & Impr. ET		(5,000.00)		(5,000.00)
12/12/14 CRB Ck #146	Muni Trans Fund CR		(2,656.70)		(2,656.70)
12/12/14 CRB Ck #147	Revaluations & Updates ET		(35,903.45)		(35,903.45)
12/12/14 CRB Ck #148	Void		-		-
12/12/14 CRB Ck #149	Carpenter Home ET		(4,025.00)		(4,025.00)
12/19/14	T'fer from ICS		151,000.00	(151,000.00)	-
12/31/15	Fee (\$5.00 to be reversed by bank)		-		-
Interest, above		-	-	499.54	499.54
Balance 12/31/14		<u>\$ 1,000.00</u>	<u>\$ 336.63</u>	<u>\$ 3,838,289.70</u>	<u>\$ 3,839,626.33</u>
	C/R YTD	\$ -	679,305.00	\$ -	\$ 679,305.00
	C/D YTD		(425,911.56)	-	(425,911.56)
	Interest		-	7,810.46	7,810.46
	Fees		-	-	-
	Net Transfers	-	(253,200.00)	253,200.00	-
	Net Change	<u>\$ -</u>	<u>\$ 193.44</u>	<u>\$ 261,010.46</u>	<u>\$ 261,203.90</u>

TOWN of SWANZEY CAPITAL RESERVE and EXPENDABLE TRUST FUNDS

	BALANCE 12/31/13	INTEREST INCOME	NEWLY CREATED	WITH- DRAWALS	BALANCE 12/31/14
Capital Reserve Funds:					
Conservation Land Acquisitions	\$ 249,816.36	\$ 539.79	\$ 25,000.00	\$ -	\$ 275,356.15
Covered Bridges (Restoration and Repair)	91,082.40	170.97	5,000.00	(28,216.76)	68,036.60
Document Preservation/Restoration	3,728.38	6.89	-	-	3,735.27
Fire Trucks	146,498.58	468.10	80,000.00	(37,550.00)	189,416.68
Future Fire Station	414,372.06	765.40	-	(25,000.00)	390,137.45
Highway and Cemetery Equipment	137,638.18	378.80	87,500.00	(89,800.00)	135,716.98
Insurance Deductible Fund	4,012.59	7.41	-	-	4,020.00
Municipal Transportation	82,643.73	188.57	49,555.00	(2,656.70)	129,730.60
North Swanzey Water and Fire Equipment	26,129.10	48.27	2,000.00	-	28,177.37
North Swanzey Water and Fire Lines	113,585.83	209.86	18,000.00	-	131,795.69
Police Cruisers	19,257.31	41.02	10,000.00	-	29,298.33
Recreation Facilities Improvements	50,849.93	168.80	7,500.00	(2,565.00)	55,953.74
Recycling Center Improvements	85,854.41	137.62	-	(23,491.00)	62,501.02
Sewer Commission (North)	197,625.80	409.55	25,000.00	-	223,035.36
Sewer Commission (West)	288,754.74	568.98	20,000.00	-	309,323.72
Sewer Line Extensions (West)	85,537.08	158.00	-	-	85,695.08
Town Bridges (Other than Covered)	106,753.25	496.20	35,000.00	(2,614.15)	139,635.30
Town Hall Expansion	92,997.47	171.78	-	(10,000.00)	83,169.25
Town-Owned Dams	287,892.24	531.77	-	-	288,424.01
	<u>2,485,029.46</u>	<u>5,467.77</u>	<u>364,555.00</u>	<u>(221,893.61)</u>	<u>2,633,158.61</u>

TOWN of SWANZEY CAPITAL RESERVE and EXPENDABLE TRUST FUNDS

	BALANCE 12/31/13	INTEREST INCOME	NEWLY CREATED	WITH- DRAWALS	BALANCE 12/31/14
Expendable Trust Funds:					
Carpenter Home	\$ 27,652.56	\$ 48.80	\$ -	\$ (11,414.00)	\$ 16,287.36
Cemetery Expansion Fund	59,637.74	111.39	2,250.00	-	61,999.12
Emergency Communications	54,398.94	108.83	10,000.00	(9,270.00)	55,237.77
Emergency Mgmt. Facilities and Equip.	32,579.47	62.91	5,000.00	(5,000.00)	32,642.38
Fire Pond Fund	26,749.06	38.91	-	(8,500.00)	18,287.97
Fire/Rescue Tools and Equipment	30,277.32	72.83	10,000.00	-	40,350.15
Fire Stations and Related Facilities	7,323.85	42.45	20,000.00	-	27,366.29
Mt. Caesar Union Library	12,049.72	23.35	2,000.00	-	14,073.07
North SwanzeY Meter & Reading Devices	63,455.56	117.22	3,000.00	-	66,572.78
North SwanzeY Rate Stabilization Fund	61,210.74	125.38	-	-	61,336.12
Police Facilities	15,992.99	31.72	4,000.00	(10,000.00)	10,024.71
Police Information Management System	20,093.08	39.30	4,000.00	-	24,132.38
Public Works Facilities	115,537.89	218.87	10,000.00	(15,000.00)	110,756.76
Revaluations and Updates	36,224.32	149.84	35,000.00	(69,000.00)	2,374.15
Stratton Free Library	23,628.71	44.74	2,000.00	-	25,673.44
Town Hall Repairs, Maint. & Improvem'ts	135,961.63	251.14	-	(5,000.00)	131,212.76
Town Hall Information Management Sys.	93,060.12	145.84	5,000.00	(40,833.95)	57,372.01
Town Roads Rehab. and Reconstruction	241,086.69	661.20	170,000.00	-	411,747.89
Whitcomb Hall Rehabilitation	36,472.59	47.98	32,500.00	(30,000.00)	39,020.57
	<u>1,093,392.97</u>	<u>2,342.69</u>	<u>314,750.00</u>	<u>(204,017.95)</u>	<u>1,206,467.72</u>
 Total Funds	 <u>\$ 3,578,422.43</u>	 <u>\$ 7,810.46</u>	 <u>\$ 679,305.00</u>	 <u>\$ (425,911.56)</u>	 <u>\$ 3,839,626.33</u>

MS-9 December 31, 2013

TOWN of SWANZEY CAPITAL RESERVE and EXPENDABLE TRUST FUNDS

DATE OF CREATION	NAME OF FUND	PURPOSE	HOW INVESTED	PRINCIPAL FUND			
				BALANCE 12/31/13	NEWLY CREATED	FUND TRANSFERS	BALANCE 12/31/14
Capital Reserve Funds:							
3/1/88	Conservation Land Acquisitions	Acquire land/easements	PDIP & ICS	\$ 249,816.36	\$ 25,000.00	-	\$ 274,816.36
12/19/91	Covered Bridges (Restoration and Repair)	Maintenance/improvements	PDIP & ICS	45,000.00	5,000.00	-	50,000.00
3/2/78	Document Preservation/Restoration	Archive preservation	PDIP & ICS	-	-	-	-
3/1/73	Fire Trucks	Purchase/replace	PDIP & ICS	146,498.58	80,000.00	(37,081.90)	189,416.68
3/1/88	Future Fire Station	Construct new station	PDIP & ICS	100,000.00	-	-	100,000.00
3/1/86	Highway and Cemetery Equipment	Heavy equip purch./maint.	PDIP & ICS	137,638.18	87,500.00	-	225,138.18
11/17/94	Insurance Deductible Fund	To pay deductible liability	PDIP & ICS	-	-	-	-
3/13/12	Municipal Transportation	Fund road improvements	PDIP & ICS	82,485.00	49,555.00	(2,309.40)	129,730.60
12/26/95	North Swanzeay Water & Fire Pct. - Equipment	Purchase/replace	PDIP & ICS	17,000.00	2,000.00	-	19,000.00
12/21/92	North Swanzeay Water & Fire Pct. - Lines	Line maint./improvements	PDIP & ICS	44,000.00	18,000.00	-	62,000.00
12/12/83	Police Cruisers	Purchase/replace	PDIP & ICS	7,500.00	10,000.00	-	17,500.00
3/1/88	Recreation Facilities Improvements	Enhance facilities	PDIP & ICS	50,849.93	7,500.00	(2,396.19)	55,953.74
12/12/96	Recycling Center Improvements	Enhance facilities	PDIP & ICS	30,000.00	-	-	30,000.00
12/14/06	Sewer Commission (North)	Purchase/replace equipment	PDIP & ICS	150,000.00	25,000.00	-	175,000.00
3/24/86	Sewer Commission (West)	Repair/replace bldg/lines/equip.	PDIP & ICS	144,000.00	20,000.00	-	164,000.00
12/20/90	Sewer Line Extensions (West)	Extend service lines	PDIP & ICS	-	-	-	-
12/15/97	Town Bridges (Other than Covered)	Restore/maintain	PDIP & ICS	106,753.25	35,000.00	(2,117.95)	139,635.30
3/1/88	Town Hall Expansion	Expansion/reconfiguration	PDIP & ICS	-	-	-	-
3/1/95	Town-Owned Dams	Maintenance/improvements	PDIP & ICS	-	-	-	-
				<u>1,311,541.30</u>	<u>364,555.00</u>	<u>(43,905.44)</u>	<u>1,632,190.86</u>

MS-9 December 31, 2014

TOWN of SWANZEY CAPITAL RESERVE and EXPENDABLE TRUST FUNDS

DATE OF CREATION	NAME OF FUND	PURPOSE	HOW INVESTED	PRINCIPAL FUND			
				BALANCE 12/31/14	NEWLY CREATED	FUND TRANSFERS	BALANCE 12/31/14
Expendable Trust Funds:							
12/19/02	Carpenter Home	Subsidize operations	PDIP & ICS	\$ -	\$ -	\$ -	\$ -
3/24/99	Cemetery Expansion Fund	Develop additional space/maint.	PDIP & ICS	29,300.00	2,250.00	-	31,550.00
12/19/02	Emergency Communications	Purchase communication equip.	PDIP & ICS	54,398.94	10,000.00	(9,161.17)	55,237.77
12/5/86	Emergency Mgmt. Facilities and Equip.	Maintenance/improvements	PDIP & ICS	15,000.00	5,000.00	-	20,000.00
11/17/94	Fire Pond Fund	Maintenance/improvements	PDIP & ICS	-	-	-	-
12/1/05	Fire/Rescue Tools and Equipment	Purchase/replace equipment	PDIP & ICS	30,277.32	10,000.00	-	40,277.32
12/1/05	Fire Stations and Related Facilities	Improve/maintain	PDIP & ICS	7,323.85	20,000.00	-	27,323.85
3/31/94	Mt. Caesar Union Library	Maintenance & Improvements	PDIP & ICS	11,982.60	2,000.00	-	13,982.60
12/28/09	North Swanze Water & Fire Pct. - Meters/Equip.	Purchase of devices	PDIP & ICS	63,000.00	3,000.00	-	66,000.00
12/27/04	North Swanze Water & Fire Pct. - Rate Stabilizat'n	Offset future rate increases	PDIP & ICS	-	-	-	-
3/9/93	Police Facilities	Maintenance/improvements	PDIP & ICS	15,929.88	4,000.00	(9,905.17)	10,024.71
12/31/09	Police Information Management System	Purch equip./software/services	PDIP & ICS	20,000.00	4,000.00	-	24,000.00
12/14/04	Public Works Facilities	Maintenance/improvements	PDIP & ICS	70,000.00	10,000.00	-	80,000.00
12/14/01	Revaluations and Updates	Offset costs	PDIP & ICS	36,234.32	35,000.00	(68,860.17)	2,374.15
3/1/94	Stratton Free Library	Maintenance/improvements	PDIP & ICS	12,000.00	2,000.00	-	14,000.00
12/1/05	Town Hall Repairs, Maint. & Improvem'ts	Maintenance/improvements	PDIP & ICS	75,000.00	-	-	75,000.00
12/14/01	Town Hall Information Management Sys.	Purch equip./software/services	PDIP & ICS	52,500.00	5,000.00	(127.99)	57,372.01
3/1/89	Town Roads Rehab. and Reconstruction	Major reconstruction	PDIP & ICS	241,086.69	170,000.00	-	411,086.69
12/14/01	Whitcomb Hall Rehabilitation	Rehabilitation of building	PDIP & ICS	-	32,500.00	-	32,500.00
				<u>734,033.60</u>	<u>314,750.00</u>	<u>(88,054.50)</u>	<u>960,729.10</u>
	Total Funds			<u>\$ 2,045,574.90</u>	<u>\$ 679,305.00</u>	<u>\$ (131,959.94)</u>	<u>\$ 2,592,919.96</u>

* Insured Cash Sweep account that invests in participating banks' money market savings accounts up to the FDIC \$250,000 limit.

MS-9 December 31, 2013

TOWN of SWANZEY CAPITAL RESERVE and EXPENDABLE TRUST FUNDS

NAME OF FUND	INCOME FUND				ALL FUNDS		
	BALANCE 12/31/13	INTEREST INCOME	WITH- DRAWALS	FUND TRANSFERS	BALANCE 12/31/14	BALANCE 12/31/14	ALLOCA- TIONS
Capital Reserve Funds:							
Conservation Land Acquisitions	\$ 0.00	\$ 539.79	\$ -	\$ -	\$ 539.79	\$ 275,356.15	7.1714%
Covered Bridges (Restoration and Repair)	46,082.40	170.97	(28,216.76)	-	18,036.60	68,036.60	1.7720%
Document Preservation/Restoration	3,728.38	6.89	-	-	3,735.27	3,735.27	0.0973%
Fire Trucks	(0.00)	468.10	(37,550.00)	37,081.90	0.00	189,416.68	4.9332%
Future Fire Station	314,372.06	765.40	(25,000.00)	-	290,137.45	390,137.45	10.1608%
Highway and Cemetery Equipment	0.00	378.80	(89,800.00)	-	(89,421.20)	135,716.98	3.5346%
Insurance Deductible Fund	4,012.59	7.41	-	-	4,020.00	4,020.00	0.1047%
Municipal Transportation	158.73	188.57	(2,656.70)	2,309.40	(0.00)	129,730.60	3.3787%
North Swanzey Water and Fire Equipment	9,129.10	48.27	-	-	9,177.37	28,177.37	0.7339%
North Swanzey Water and Fire Lines	69,585.83	209.86	-	-	69,795.69	131,795.69	3.4325%
Police Cruisers	11,757.31	41.02	-	-	11,798.33	29,298.33	0.7631%
Recreation Facilities Improvements	0.00	168.80	(2,565.00)	2,396.19	(0.00)	55,953.74	1.4573%
Recycling Center Improvements	55,854.41	137.62	(23,491.00)	-	32,501.02	62,501.02	1.6278%
Sewer Commission (North)	47,625.80	409.55	-	-	48,035.36	223,035.36	5.8088%
Sewer Commission (West)	144,754.74	568.98	-	-	145,323.72	309,323.72	8.0561%
Sewer Line Extensions (West)	85,537.08	158.00	-	-	85,695.08	85,695.08	2.2319%
Town Bridges (Other than Covered)	(0.00)	496.20	(2,614.15)	2,117.95	(0.00)	139,635.30	3.6367%
Town Hall Expansion	92,997.47	171.78	(10,000.00)	-	83,169.25	83,169.25	2.1661%
Town-Owned Dams	287,892.24	531.77	-	-	288,424.01	288,424.01	7.5118%
	<u>1,173,488.16</u>	<u>5,467.77</u>	<u>(221,893.61)</u>	<u>43,905.44</u>	<u>1,000,967.75</u>	<u>2,633,158.61</u>	<u>68.5785%</u>

MS-9 December 31, 2014

TOWN of SWANZEY CAPITAL RESERVE and EXPENDABLE TRUST FUNDS

NAME OF FUND	INCOME FUND				ALL FUNDS		
	BALANCE 12/31/14	INTEREST INCOME	WITH- DRAWALS	FUND TRANSFERS	BALANCE 12/31/14	BALANCE 12/31/14	ALLOCA- TIONS
Expendable Trust Funds:							
Carpenter Home	\$ 27,652.56	\$ 48.80	\$ (11,414.00)	\$ -	\$ 16,287.36	\$ 16,287.36	0.4242%
Cemetery Expansion Fund	30,337.74	111.39	-	-	30,449.12	61,999.12	1.6147%
Emergency Communications	(0.00)	108.83	(9,270.00)	9,161.17	(0.00)	55,237.77	1.4386%
Emergency Mgmt. Facilities and Equip.	17,579.47	62.91	(5,000.00)	-	12,642.38	32,642.38	0.8501%
Fire Pond Fund	26,749.06	38.91	(8,500.00)	-	18,287.97	18,287.97	0.4763%
Fire/Rescue Tools and Equipment	0.00	72.83	-	-	72.83	40,350.15	1.0509%
Fire Stations and Related Facilities	(0.00)	42.45	-	-	42.44	27,366.29	0.7127%
Mt. Caesar Union Library	67.12	23.35	-	-	90.47	14,073.07	0.3665%
North Swanzey Meter & Reading Devices	455.56	117.22	-	-	572.78	66,572.78	1.7338%
North Swanzey Rate Stabilization Fund	61,210.74	125.38	-	-	61,336.12	61,336.12	1.5975%
Police Facilities	63.11	31.72	(10,000.00)	9,905.17	0.00	10,024.71	0.2611%
Police Information Management System	93.08	39.30	-	-	132.38	24,132.38	0.6285%
Public Works Facilities	45,537.89	218.87	(15,000.00)	-	30,756.76	110,756.76	2.8846%
Revaluations and Updates	(10.00)	149.84	(69,000.00)	68,860.17	0.00	2,374.15	0.0618%
Stratton Free Library	11,628.71	44.74	-	-	11,673.44	25,673.44	0.6686%
Town Hall Repairs, Maint. & Improvem'ts	60,961.63	251.14	(5,000.00)	-	56,212.76	131,212.76	3.4173%
Town Hall Information Management Sys.	40,560.12	145.84	(40,833.95)	127.99	0.00	57,372.01	1.4942%
Town Roads Rehab. and Reconstruction	0.00	661.20	-	-	661.20	411,747.89	10.7236%
Whitcomb Hall Rehabilitation	36,472.59	47.98	(30,000.00)	-	6,520.57	39,020.57	1.0163%
	<u>359,359.37</u>	<u>2,342.69</u>	<u>(204,017.95)</u>	<u>88,054.50</u>	<u>245,738.62</u>	<u>1,206,467.72</u>	<u>31.4215%</u>
Total Funds	<u>\$ 1,532,847.53</u>	<u>\$ 7,810.46</u>	<u>\$ (425,911.56)</u>	<u>\$ 131,959.94</u>	<u>\$ 1,246,706.37</u>	<u>\$ 3,839,626.33</u>	<u>100.0000%</u>

MS-10 December 31, 2014

TOWN of SWANZEY

CAPITAL RESERVE and EXPENDABLE TRUST FUNDS

SHS	INVESTMENT	PRINCIPAL FUND				
		BALANCE 12/31/13	PURCHASES (SALES)	RECLASSI- FACATIONS	NEWLY CREATED	FUND TRANSFERS
Equities:						
-	None	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Equity Investments	-	-	-	-	-
Bonds:						
-	None	-	-	-	-	-
	Total Bond Investments	-	-	-	-	-
Cash and Equivalents:						
-	PDIP	(1,813,806.84)	-	1,813,806.84	-	-
-	Conn. River Bank ICS *	3,909,864.21	-	(332,584.97)	-	3,577,279.24
-	Conn. River Bank - DDA	(50,482.47)	-	50,482.47	679,305.00	679,305.00
	Other	-	-	-	-	-
	Total Cash and Equivalents	2,045,574.90	-	1,531,704.34	679,305.00	4,256,584.24
	Total Funds	\$ 2,045,574.90	\$ -	\$ 1,531,704.34	\$ 679,305.00	\$ 4,256,584.24

* Insured Cash Sweep account that invests in participating banks' money market savings accounts up to the FDIC \$250,000 limit.

** Reclassification to eliminate 1/1/15 negative balances.

MS-10 December 31, 2014

TOWN of SWANZEY

CAPITAL RESERVE and EXPENDABLE TRUST FUNDS

	INCOME FUND					ALL FUNDS *		
	BALANCE 12/31/13	PURCHASES (SALES)	INTEREST INCOME	FUND TRANSFERS	EXPENDED	RECLASSI- FACATIONS **	BALANCE 12/31/14	BALANCE 12/31/14
Equities:								
None	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Equity Investments	-	-	-	-	-	-	-	-
Bonds:								
None	-	-	-	-	-	-	-	-
Total Bond Investments	-	-	-	-	-	-	-	-
Cash and Equivalents:								
PDIP	1,814,806.84	-	-	-	-	(1,813,806.84)	1,000.00	1,000.00
Conn. River Bank ICS *	(332,584.97)	-	7,810.46	253,200.00	-	332,584.97	261,010.46	3,838,289.70
Conn. River Bank - DDA	50,625.66	-	-	(253,200.00)	(425,911.56)	(50,482.47)	(678,968.37)	336.63
Other	-	-	-	-	-	-	-	-
Total Cash and Equivalents	<u>1,532,847.53</u>	-	<u>7,810.46</u>	-	<u>(425,911.56)</u>	<u>(1,531,704.34)</u>	<u>(416,957.91)</u>	<u>3,839,626.33</u>
Total Funds	<u>\$ 1,532,847.53</u>	<u>\$ -</u>	<u>\$ 7,810.46</u>	<u>\$ -</u>	<u>\$ (425,911.56)</u>	<u>\$ (1,531,704.34)</u>	<u>\$ (416,957.91)</u>	<u>\$ 3,839,626.33</u>

* Fund Cost represents Fair Value.

** Reclassification to eliminate 1/1/15 negative balances.

REPORT OF TRUST AND CAPITAL RESERVE FUNDS

\$ **586,304.67**

Please insert the total of **ALL** funds here

Monadnock Regional School District for Year Ended: December 31, 2014

CERTIFICATE

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.

Steven D. Bittel

Edward A. Morenz

Richard A. Scaramelli

Signed by the Trustees of Trust Funds

on this date February 24, 2015

Print and sign

REMINDERS FOR TRUSTEES

- 1. SIGNATURES** - Print and sign on lines provided above.

- 2. INVESTMENT POLICY** - RSA 31:25 requires the trustees to adopt an investment policy and review and confirm this policy at least annually. A copy of this policy must be filed with the Director of Charitable Trusts (RSA 31:25, 34:5, 35:9).

- 3. PROFESSIONAL BANKING AND BROKERAGE ASSISTANCE** - RSA 31:38-a enables you to have a professional banking or brokerage firm assist you in performing your trustee duties. Refer to the law for further information. Attributable expenses may be charged against the trust fund involved, however, please be advised the fees can be taken from income only and not from principal.

- 4. WEB SITE** - A trustee handbook can be down loaded from the web site for the Attorney General's Charitable Trust Division. www.doj.nh.gov/charitable

- 5. FAIR VALUE** - Fold and complete page 4 to disclose the fair value (market value) of principal only. This information may be obtained from financial publications or from your professional banker or broker.

- 6. CAPITAL RESERVE FUND** - Must be kept in a separate account and not intermingled with any other funds of the municipality (RSA 35:9).

- 7. WHEN and WHERE TO FILE** - By March 1 if filing for a calendar year and by September 1 if filing for optional fiscal year. See addresses on page 4 of this form. If you hold funds for the school, the school business administrator will also need a copy for the school's financial report.

FOR DRA USE ONLY

State of New Hampshire
Department of Revenue Administration
Municipal Services Division
PO Box 487, Concord, NH 03302-0487
(603) 230-5090

REPORT OF TRUST AND CAPITAL RESERVE FUNDS

Monadnock Regional School District for Year Ended: December 31, 2014

CERTIFICATE

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.

Steven D. Bittel

Signed by the Trustees of Trust Funds

Edward A. Morenz

on this date February 24, 2015

Richard A. Scaramelli

Print and sign

REMINDERS FOR TRUSTEES

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FOR DRA USE ONLY

State of New Hampshire
Department of Revenue Administration
Municipal Services Division
PO Box 487, Concord, NH 03302-0487
(603) 230-5090

MONADNOCK REGIONAL SCHOOL DISTRICT **2014**
CAPITAL RESERVES AND EXPENDABLE TRUST FUNDS
TRANSACTIONS and BALANCES:
INTEREST EARNED:

	PDIP	CRB		TOTAL
		DDA	ICS	
1/31/14	\$ -	\$ -	\$ 102.19	\$ 102.19
2/28/14	-	-	92.31	92.31
3/31/14	-	-	102.23	102.23
	-	-	296.73	296.73
4/30/14	\$ -	-	\$ 98.96	98.96
5/31/14	-	-	102.28	102.28
6/30/14	-	-	98.99	98.99
	-	-	300.23	300.23
7/31/14	\$ -	-	\$ 102.32	102.32
8/31/14	-	-	77.25	77.25
9/30/14	-	-	50.52	50.52
	-	-	230.09	230.09
10/31/14	\$ -	-	\$ 63.83	63.83
11/30/14	-	-	72.13	72.13
12/31/14	-	-	74.54	74.54
12/31/14	-	-	-	-
	-	-	210.50	210.50
TOTAL FOR YEAR	\$ -	\$ -	\$ 1,037.55	\$ 1,037.55

Fee (to be reversed)

CONTRIBUTIONS (WITHDRAWALS):

	PDIP	CRB		TOTAL
		DDA	ICS	
Balance 12/31/13	\$ 1,000.00	\$ 95.51	\$ 481,312.55	\$ 482,408.06
Interest, above	-	-	296.73	296.73
Balance 3/31/14	1,000.00	95.51	481,609.28	482,704.79
	-	-	300.23	300.23
Balance 6/30/14	1,000.00	95.51	481,909.51	483,005.02

**MONADNOCK REGIONAL SCHOOL DISTRICT
CAPITAL RESERVE and EXPENDABLE TRUST FUNDS**

	<u>BALANCE</u> <u>12/31/13</u>	<u>INTEREST</u> <u>INCOME</u>	<u>NEWLY</u> <u>CREATED</u>	<u>WITH-</u> <u>DRAWALS</u>	<u>BALANCE</u> <u>12/31/14</u>
<u>Capital Reserve Funds:</u>					
MRSD Capital Reserve 1975	\$ 1,448.63	\$ 3.00	\$ -	\$ -	\$ 1,451.63
MRSD Bldg. Reserve 2009	<u>3,023.30</u>	<u>6.27</u>	<u>-</u>	<u>-</u>	<u>3,029.57</u>
	<u>4,471.93</u>	<u>9.28</u>	<u>-</u>	<u>-</u>	<u>4,481.21</u>
<u>Expendable Trust Funds:</u>					
Before/After School Programs	90,492.74	224.64	200,000.00	(97,140.94)	193,576.44
MRSD Heath and Dental	59,559.82	123.54	-	-	59,683.36
School Bldg. Maintenance	62,928.35	130.53	-	-	63,058.87
Special Education Fund	<u>264,955.22</u>	<u>549.57</u>	<u>-</u>	<u>-</u>	<u>265,504.79</u>
	<u>477,936.13</u>	<u>1,028.27</u>	<u>200,000.00</u>	<u>(97,140.94)</u>	<u>581,823.46</u>
 Total Funds	 <u>\$ 482,408.06</u>	 <u>\$ 1,037.55</u>	 <u>\$ 200,000.00</u>	 <u>\$ (97,140.94)</u>	 <u>\$ 586,304.67</u>

MS-9 December 31, 2013
MONADNOCK REGIONAL SCHOOL DISTRICT
CAPITAL RESERVE and EXPENDABLE TRUST FUNDS

DATE OF CREATION	NAME OF FUND	PURPOSE	HOW INVESTED	PRINCIPAL FUND			
				BALANCE 12/31/13	NEWLY CREATED	TRANS- FERS	BALANCE 12/31/14
<u>Capital Reserve Funds:</u>							
8/18/86	MRSD Capital Reserve 1975	1975 Capital Reserve	PDIP/ICS *	\$ -	\$ -	\$ -	\$ -
11/28/08	MRSD Building Reserve 2009	MRHS/MS Renovatio	PDIP/ICS	<u>3,015.12</u>	<u>-</u>	<u>-</u>	<u>3,015.12</u>
				<u>3,015.12</u>	<u>-</u>	<u>-</u>	<u>3,015.12</u>
<u>Expendable Trust Funds:</u>							
3/13/12	Before/After School Programs	Program Funding	PDIP/ICS	90,492.74	200,000.00	-	290,492.74
6/28/11	MRSD Heath and Dental	Insurance Reserve	PDIP/ICS	59,436.00	-	-	59,436.00
9/19/04	School Bldg. Maintenance	Cutler roof, etc.	PDIP/ICS	54,555.00	-	-	54,555.00
9/19/04	Special Education Fund	Special Ed Reserve	PDIP/ICS	<u>153,329.24</u>	<u>-</u>	<u>-</u>	<u>153,329.24</u>
				<u>357,812.98</u>	<u>200,000.00</u>	<u>-</u>	<u>557,812.98</u>
	Total Funds			<u>\$ 360,828.10</u>	<u>\$ 200,000.00</u>	<u>\$ -</u>	<u>\$ 560,828.10</u>

* Insured Cash Sweep account that invests in participating banks' money market savings accounts up to the FDIC \$250,000 limit.

MS-9 December 31, 2013
MONADNOCK REGIONAL SCHOOL DISTRICT
CAPITAL RESERVE and EXPENDABLE TRUST FUNDS

NAME OF FUND	INCOME FUND				ALL FUNDS		
	BALANCE 12/31/13	INTEREST INCOME	WITH- DRAWALS	TRANS- FERS	BALANCE 12/31/14	BALANCE 12/31/14	ALLOCA- TIONS
Capital Reserve Funds:							
MRSD Capital Reserve 1975	\$ 1,448.63	\$ 3.00	\$ -	\$ -	\$ 1,451.63	\$ 1,451.63	0.25%
MRSD Bldg. Reserve 2009	8.18	6.27	-	-	14.45	3,029.57	0.52%
	<u>1,456.81</u>	<u>9.28</u>	<u>-</u>	<u>-</u>	<u>1,466.08</u>	<u>4,481.20</u>	<u>0.76%</u>
Expendable Trust Funds:							
Before/After School Programs	-	224.64	(97,140.94)	-	(96,916.30)	193,576.44	33.02%
MRSD Heath and Dental	123.82	123.54	-	-	247.36	59,683.36	10.18%
School Bldg. Maintenance	8,373.35	130.53	-	-	8,503.87	63,058.87	10.76%
Special Education Fund	111,625.98	549.57	-	-	112,175.55	265,504.79	45.28%
	<u>120,123.15</u>	<u>1,028.27</u>	<u>(97,140.94)</u>	<u>-</u>	<u>24,010.48</u>	<u>581,823.46</u>	<u>99.24%</u>
Total Funds	<u>\$ 121,579.95</u>	<u>\$ 1,037.55</u>	<u>\$ (97,140.94)</u>	<u>\$ -</u>	<u>\$ 25,476.56</u>	<u>\$ 586,304.66</u>	<u>100.00%</u>

MS-10 December 31, 2014
MONADNOCK REGIONAL SCHOOL DISTRICT
CAPITAL RESERVE and EXPENDABLE TRUST FUNDS

		PRINCIPAL FUND					
SHS	INVESTMENT	BALANCE 12/31/13	PURCHASES (SALES)	GAINS (LOSSES)	NEWLY CREATED	TRANS- FERS	BALANCE 12/31/14
<u>Equities:</u>							
-	None	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Equity Investments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Bonds:</u>							
-	None	-	-	-	-	-	-
	Total Bond Investments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Cash and Equivalents:</u>							
-	PDIP	934.33	-	-	-	-	934.33
-	Conn. River Bank - ICS *	89,513.10	102,900.00	-	-	-	192,413.10
-	Conn. River Bank - DDA	95.51	(102,900.00)	-	200,000.00	(97,140.94)	54.57
	Other	-	-	-	-	-	-
	Total Cash and Equivalents	<u>90,542.94</u>	<u>-</u>	<u>-</u>	<u>200,000.00</u>	<u>(97,140.94)</u>	<u>193,402.00</u>
	Total Funds	<u>\$ 90,542.94</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 200,000.00</u>	<u>\$ (97,140.94)</u>	<u>\$ 193,402.00</u>

* Insured Cash Sweep account that invests in participating banks' money market savings accounts up to the FDIC \$250,000 limit.

MS-10 December 31, 2014
MONADNOCK REGIONAL SCHOOL DISTRICT
CAPITAL RESERVE and EXPENDABLE TRUST FUNDS

	INCOME FUND					ALL FUNDS *	12/31:	
	BALANCE 12/31/13	PURCHASES (SALES)	INTEREST INCOME	EXPENDED	TRANS- FERS **	BALANCE 12/31/14	BALANCE 12/31/14	FAIR VALUE
Equities:								
None	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Equity Investments	-	-	-	-	-	-	-	-
Bonds:								
None	-	-	-	-	-	-	-	-
Total Bond Investments	-	-	-	-	-	-	-	-
Cash and Equivalents:								
PDIP	65.67	-	-	-	-	65.67	1,000.00	1,000.00
Conn. River Bank ICS *	391,799.45	-	1,037.55	-	-	392,837.00	585,250.10	585,250.10
Conn. River Bank - DDA	-	-	-	(97,140.94)	97,140.94	-	54.57	54.57
Other	-	-	-	-	-	-	-	-
Total Cash and Equivalents	<u>391,865.12</u>	<u>-</u>	<u>1,037.55</u>	<u>(97,140.94)</u>	<u>97,140.94</u>	<u>392,902.67</u>	<u>586,304.67</u>	<u>586,304.67</u>
Total Funds	<u>\$ 391,865.12</u>	<u>\$ -</u>	<u>\$ 1,037.55</u>	<u>\$ (97,140.94)</u>	<u>\$ 97,140.94</u>	<u>\$ 392,902.67</u>	<u>\$ 586,304.67</u>	<u>\$ 586,304.67</u>

* Fund Cost represents Fair Value.

1/14

APPREC'T'N
(DEPREC'T'N)

\$ -
-

-
-

-
-
-
-
-

\$ -
-

C/R YTD	\$	-	\$	200,000.00	\$	-	\$	200,000.00
C/D YTD				(97,140.94)				(97,140.94)
Interest						1,037.55		1,037.55
Fees				-				-
Net Transfers		-		(102,900.00)		102,900.00		-
Net Change	\$	-	\$	(40.94)	\$	103,937.55	\$	103,896.61