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2011

FORM F-65(MS-5) NH DEPT OF REVENUE ADM
MUNICIPAL SERVICES

30 3 008 002 0.3386 5157
AUBURN TOWN
CHR BD OF SELECTMEN
P. O. BOX 309
AUBURN, NH 03032

STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION



ANNUAL CITY/TOWN
FINANCIAL REPORT

PLEASE
RETURN
COMPLETED
FORM TO

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, 2010 to June 30, 2011

A. REVENUES - Modified Accrual		Account No.	Amount
1. Revenue from taxes (Including state education)		(a)	(b)
a. Property taxes (commitment less overlay Plus Section C, line 6, column (c), page 12)		3110	\$ 11,284,423
b. State and local taxes assessed for school districts	\$ 8,377,119 ✓	4933	
c. Land use change taxes - General Fund		3120	T01
d. Land use change taxes - Conservation Fund		3121	T01 75,000
e. Resident taxes		3180	
f. Timber taxes		3185	T01 8,431
g. Payments in lieu of taxes		3186	U99 815,161
h. Other taxes (Explain on separate schedule)		3189	T01
i. Interest and penalties on delinquent taxes		3190	T01 43,137
j. Excavation Tax (@\$.02 per cu. yd.)		3187	T99 109
k. TOTAL (Excluding line 1b)			\$ 12,226,261
2. TOTAL revenues for education purposes (This entry should only be used by the few municipalities which have dependent school districts)			
3. Revenue from licenses, permits, and fees			
a. Business licenses and permits		3210	T28 45,977
b. Motor vehicle permit fees		3220	T01 1,005,933
c. Building permits		3230	T29 32,978

Part I GENERAL FUND (Continued)

A. REVENUES - Modified Accrual (Continued)

	Account No. (a)	Amount (b)
3. Revenue from licenses, permits and fees (Continued)		
d. Other licenses, permits, and fees	3290	13,029
e. TOTAL ----->	\$	1,097,917
4. Revenue from the federal government		
a. Housing and urban renewal (HUD)	3311	
b. Environmental protection	B89	
c. Other federal grants and reimbursements - Specify	B89	
(FEMA, Hazardous Mitigation, Fire Truck)	3319	430,691
d. TOTAL ----->	\$	430,691
5. Revenue from the State of New Hampshire		
a. Shared revenue block grant	3351	
b. Meals and rooms distribution	3352	226,823
c. Highway block grant	3353	139,705
d. Water pollution grants	3354	
e. Housing and community development	3355	
f. State and federal forest land reimbursement	3356	
g. Flood control reimbursement	3357	
h. Other state grants and reimbursements - Specify	C89	
State Project Reimbursement	3359	42,747
i. TOTAL ----->	\$	409,275
6. Revenue from other governments		
Intergovernmental revenue - Other	D89	
7. Revenue from charges for services (Exclude interfund transfers)		
a. Income from departments	3379	
b. Water supply system charges	A89	
c. Sewer user charges	3401	76,353
d. Garbage-refuse charges	A91	
e. Electric user charges	A80	
f. Airport fees	A81	
g. Parking	A92	
h. Transit or bus system	A01	
i. Parks and Recreation	A60	
j. Cemeteries	A94	
k. Toll Highways	A61	
l. Other charges	A03	
m. TOTAL ----->	\$	76,353

Part I GENERAL FUND (Continued)

A. REVENUES - Modified Accrual (Continued)

	Account No. (a)	Amount (b)
8. Revenue from miscellaneous sources		
a. Special assessments	3500 U01	\$
b. Sale of municipal property	3501 U11	7,800
c. Interest on investments	3502 U20	4,945
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	200
h. Other miscellaneous sources not otherwise classified	3509 U99	4,400
i. TOTAL ----- >		\$ 17,345
9. Interfund operating transfers in		
a. Transfers from special revenue fund	3912	\$
b. Transfers from capital projects fund	3913	
c. Transfers from proprietary funds	3914	
d. Transfers from capital reserve fund	3915	
e. Transfers from trust and fiduciary funds	3916	
f. Transfers from conservation duns	3917	
g. TOTAL ----- >		\$ -
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 ----- >		\$ 14,257,842
12. TOTAL FUND EQUITY (Beginning of year)		
(Should equal line B.2g, column b, page 9) ----- >		\$ 1,994,556
13. TOTAL OF LINES 11 AND 12		
(Should equal line 21, page 8) ----- >		\$ 16,252,398

Remarks

Part I GENERAL FUND (Continued)

B. EXPENDITURES - Modified Accrual

1. General government

	Account No. (a)	Total expenditure (includes col.c&d)	Equipment and land purchases (c)	Construction (d)
a. Executive	4130	E29 211,900	G29	F29
b. Election and registration	4140	E89 71,753	G89 6,500	F89
c. Financial administration	4150	E23 82,377	G23	F23
d. Revaluation of property	4152	E23	G23	F23
e. Legal expense	4153	E25 52,022	G25	F25
f. Personnel administration	4155	E29 275,624	G29	F29
g. Planning and zoning	4191	E29 71,766	G29	F29
h. General government building	4194	E31 61,919	G31	F31
i. Cemeteries	4195	E03	G03	F03
j. Insurance not otherwise allocated	4196	E89 56,678	G89	F89
k. Advertising and regional association	4197	E89 5,802	G89	F89
l. Other general government	4199	E89 91,982	G89	F89
m. TOTAL ----->		\$ 981,823	\$ 6,500	
2. Public safety		E62	G62	F62
a. Police	4210	E32 817,227	G32 92,804	F32
b. Ambulance	4215	E24 46,625	G24	F24
c. Fire	4220	E66 338,090	G66 253,592	F66
d. Building inspection	4240	E89 51,291	G89	F89
e. Emergency management	4290	E89 230,571	G89	F89
f. Other public safety (including communications)	4299	E89	G89	F89
g. TOTAL ----->		\$ 1,483,804	\$ 346,396	
3. Airport/Aviation center				
a. Administration	4301			
b. Airport operations	4302			
c. Other	4309			
d. TOTAL ----->		E01	G01	F01

Remarks

Part I GENERAL FUND (Continued)

B. EXPENDITURES - Modified Accrual (Continued)

4. Highways and streets

- a. Administration
- b. Highways and streets
- c. Bridges, railroad crossing
- d. Street lighting
- e. Toll highways
- f. Other highway, streets, and bridges

g. TOTAL ----->

5. Sanitation

- a. Administration
- b. Solid waste collection
- c. Solid waste disposal
- d. Solid waste clean-up
- e. Sewage collection and disposal
- f. Other sanitation

g. TOTAL ----->

6. Water distribution and treatment

- a. Administration
- b. Water services
- c. Water treatment
- d. Water conservation
- e. Other water

f. TOTAL ----->

7. Electric

- a. Administration
- b. Generation
- c. Purchase costs
- d. Equipment maintenance
- e. Other electric

f. TOTAL ----->

Account No. (a)	Total expenditure (includes col.c&d) E44	Equipment and land purchases (c) G44	Construction (d) F44
4311			
4312	895,328		
4313			
4316	11,162		
4316			
4319			
	\$ 906,490		
	E80	G80	F80
4321			
4323	11,108		
4324			
4325			
4326			
4329			
	\$ 11,108		
	E81	G81	F81
	E81	G81	F81
	E81	G81	F81
	E81	G81	F81
	E80	G80	F80
	E80	G80	F80
	\$		
4331			
4332			
4335			
4338			
4339			
	E91	G91	F91
	\$		
4351			
4352			
4353			
4354			
4359			
	E92	G92	F92

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	1,767		
b. Pest Control	4414	51,351		
c. Health agencies and hospitals	4415	5,668		
d. Other Health	4419			
e. TOTAL ----->	E32	\$ 58,786	G32	F32
9. TOTAL expenditures for education purposes <i>(This entry should only be used by the few municipalities which have dependent school districts)</i>				
10. Welfare				
a. Administration	4441			F79
b. Direct assistance	4442	34,487		
c. Intergovernmental welfare payments	4444	2,236		
d. Vendor payments	4445			
e. Other welfare	4449			F79
f. TOTAL ----->		\$ 36,723		
11. Culture and recreation				
a. Parks and recreation	4520	61,952		8,500
b. Library	4550			
c. Patriotic purposes	4583	1,000		
d. Other culture and recreation	4589			
e. TOTAL ----->		\$ 62,952	\$ 30,847	\$ 8,500
12. Conservation				
a. Administration	4611	2,854		
b. Purchase of natural resources	4612			
c. Other conservation	4619			
d. TOTAL ----->	E69	\$ 2,854	G59	F59
13. Redevelopment and housing				
a. Administration	4631			
b. Redevelopment and housing	4632			
c. TOTAL ----->	E50		G50	F50

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	E89	G89	F89
d. TOTAL ----->			\$	\$
15. Debt service				
a. Principal long term bonds and notes	4711	189	\$	\$
b. Interest on long term bonds and notes	4721	189		
c. Interest on tax and revenue anticipation notes	4723	E23		
d. Other debt service charges	4790			
e. TOTAL ----->			\$	\$
16. Capital outlay (not reported above)				
a. Land and improvements	4901		G89	F89
b. Machinery, vehicles, and equipment	4902		G89	\$
c. Buildings	4903			F89 91,863
d. Improvements other than buildings	4909			F89 851,004
e. TOTAL ----->			\$	\$ 942,867
17. Interfund operating transfers out				
a. Transfers to special revenue funds	4912	122,083		
b. Transfers to capital projects funds	4913			
c. Transfers to proprietary funds	4914			
d. Transfers to capital reserve funds	4915	75,000		
e. Transfers to expendable trust funds	4916			
f. Transfers to non-expendable trust funds	4918			
g. TOTAL ----->		\$ 197,083		
Cumulative Expenditure Totals from pages 4-7 ----->		3,741,623	383,743	951,367

Remarks

Part III GENERAL FUND BALANCE SHEET

MODIFIED ACCRUAL

		Account No. (a)	Beginning of Year (b)	End of year (c)
A. ASSETS				
1. Current assets				
a. Cash and equivalents		1010	4,359,213	4,757,290
b. Investments		1030		
c. Taxes receivable (From Section D, page 12)		1080	516,095	685,153
d. Tax liens receivable (From Section D, page 12)		1110	156,666	255,925
e. Accounts receivable		1150	5,488	50,455
f. Due from other governments		1260	644,241	504,081
g. Due from other funds		1310	73,141	58,750
h. Other current assets		1400	20,786	29,681
i. Tax deeded property (subject to resale)		1670		
j. TOTAL ASSETS (Should equal line B3) ----- >			\$ 5,775,630	\$ 6,341,335
B. LIABILITIES AND FUND EQUITY				
1. Current liabilities				
a. Warrants and accounts payable		2020	74,331	69,489
b. Compensated absences payable		2030		
c. Contracts payable		2050	108,035	57,021
d. Due to other governments		2070		
e. Due to school districts		2075	3,473,056	3,792,119
f. Due to other funds		2080	53,348	184,945
g. Deferred revenue		2220	27,188	31,495
h. Notes payable - Current		2230		
i. Bonds payable - Current		2250		
j. Other payables		2270	45,116	54,517
k. TOTAL LIABILITIES ----- >			\$ 3,781,074	\$ 4,189,566
2. Fund equity				
a. Assigned (formerly reserve for encumbrances)		2440	353,193	264,203
b. Committed (formerly reserve for continuing appropriations)		2450		
c. Restricted (formerly reserve for appropriations voted for CRF/ETF)		2460		
d. Committed (formerly reserve for appropriations voted)		2460		
e. Assigned (formerly reserve for special purposes)		2490		
f. Unassigned (formerly unreserved fund balance)		2530	1,641,363	1,887,546
g. TOTAL FUND EQUITY ----- >			\$ 1,994,556	\$ 2,151,749
3. TOTAL LIABILITIES AND FUND EQUITY ----- >				
<i>(Should equal line A1j)</i>				
			\$ 5,775,630	\$ 6,341,335

Part VI **RECONCILIATIONS**

A. RECONCILIATION OF SCHOOL DISTRICT LIABILITY

	Amount
1. School district liability at beginning of year <i>(Account number 2075, column b, on page 9)</i>	3,473,056
2. ADD: School district assessment for current year	8,377,119 ✓
3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)	11,850,175
4. SUBTRACT: Payments made to school district	8,058,056 >
5. School district liability at end of year (lines 3 less line 4) <i>(Account number 2075, column c, on page 9)</i>	3,792,119
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) <i>(Be sure to include (TANS) in Account number 2230, column c, page 9)</i>	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) *	✓ 102,813	✓ 21,000	123,813
2. SUBTRACT: Abatements made (From tax collector's report)	30450	122	30572
	(12,677)	(9,049)	(15,726)
3. SUBTRACT: Discounts	<	<	<
4. SUBTRACT: Refunds (Cash abatements)	41970	✓ (7,296)	42666
	(30,834)	(98,127)	(129,000)
5. ESTIMATED ALLOWANCE FOR ABATEMENTS AT END OF YEAR **	(30,000)	-	(30,000)
6. Excess of estimate (Add to revenue on page 1, line 1a)	393	13,582	13975
	29,305	10,655	39,960

*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	✓ 715,153	✓ 255,925	971,078
2. SUBTRACT: "Overlay" carried forward as Allowance for Abatements (from Worksheet C, line 5)	✓ (30,000)		✓ (30,000)
3. Receivable, end of year *	✓ 685,153	✓ 255,925	941,078

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

Part VII SUMMARY OF REVENUES FOR ALL OTHER FUNDS			
REVENUE AND OTHER FINANCING		SOURCES	
Capital Projects	Special Revenue	Enterprise	Proprietary funds
(a)	(b)	(c)	(d)
T01	T01	T01	
\$	\$	\$	\$
1. Revenue from taxes	75,000		
2. Revenue from licenses, permits, and fees	T29	T29	
	B89	B89	
3. Revenue directly from the federal government	C89	C89	
4. Revenue from the State of New Hampshire	D89	D89	
5. Revenue from other governments	A91	A91	
6. Revenue from charges for services	A80	A80	
(a) Water supply system charges	A81	A81	
(b) Sewer user charges	A92	A92	
(c) Garbage/refuse collection charges	A01	A01	
(d) Electric	A44	A44	
(e) Airport and aviation	A45	A45	
(f) Highway	A61	A61	
(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	A89	
(1)	A89	A89	
(2)	A89	A89	
(3)	U20	U20	
7. Revenue from miscellaneous sources	U99	U99	
(a) Interest on investments	U99	U99	
(b) Other miscellaneous sources	U99	U99	
(b) Other miscellaneous sources	U99	U99	
8. Interfund operating transfers in	U99	U99	
9. Other financial sources			
10. TOTAL REVENUE AND OTHER SOURCES			308,329

Part VIII SUMMARY OF EXPENDITURES FOR ALL OTHER FUNDS			
EXPENDITURES (BY FUNCTIONS)	(a)	(b)	(c)
	Capital projects	Special revenue	Enterprise
	F89	E89	E89
1. General government	\$	\$	\$
2. Public Safety	F62	E62	E62
(a) Police		93,087	
(b) Ambulance	F24	E32	E32
(c) Fire	F24	E24	E24
3. Airport/Aviation center	F01	E01	E01
4. Highway and streets	F44	E44	E44
5. Toll Highways	F45	F45	F45
6. Sanitation	F81	F81	F81
7. Water distribution and treatment	F91	F91	E91
8. Sewerage	F80	E80	E80
9. Electric	F92	E92	E92
10. Health	F32	E32	E32
11. Welfare	F79	E79	E79
12. Culture and recreation	F61	E61	E61
13. Parking	F60	E60	E60
14. Transit or bus system	F94	E94	E94
15. Conservation	F59	E59	58,552
16. Redevelopment and housing	F50	E50	E50
17. Economic development	F89	E89	E89
18. Debt service	F89	E23	E23
19. Capital outlay - other	F89	F89	F89
20. Interfund operating transfers out			195,750
21. TOTAL EXPENDITURES		\$	554,750
Remarks			

Proprietary funds
Internal service

Part IX BALANCE SHEET FOR SUMMARY OF ALL OTHER FUNDS									
A. ASSETS		Account	No.	Capital Projects	Special Revenue	Enterprise	Proprietary funds	Internal service	(e)
1. Current assets		(a)	1010		\$	174,598			
(a) Cash and equivalents									
(b) Investments			1030						
(c) Accounts receivable			1150						
(d) Due from other governments			1260	28,227					
(e) Due from other funds			1310		124,827				
(f) Other - Specify --L									
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 --L									
3. TOTAL ASSETS				\$	28,227	\$	299,425		
Remarks									

Part VIII BALANCE SHEET FOR SUMMARY OF ALL OTHER FUNDS (continued)					
Account No.	(a)	Capital projects (b)	Special revenue (c)	Proprietary funds	
				Enterprise (d)	Internal service (e)
	2020	\$	\$	\$	\$
	(a) Warrants and accounts payable				
	(b) Compensated absences payable	2030			
	(c) Contracts payable	2050			
	(d) Due to other governments	2070			
	(e) Due to other funds	2080	28,227	71,971	
	(f) Deferred revenue	2220			
	(g) Notes and bonds payable				
	(h) Other - Specify --K				
	(i) TOTAL LIABILITIES ----- >	\$	\$ 28,227	\$ 71,971	
	2. Fund Equity/Capital				
	(a) Reserve for encumbrances	2440			
	(b) Reserve for special purposes	2490		3,348	
	(c) Unreserved fund balance	2530		224,106	
	(d) Municipal contributed capital	2610			
	(e) Other contributed capital	2620			
	(f) Retained earnings	2790			
	(g) TOTAL FUND EQUITY ----- <	\$	\$ -	\$ 227,454	
	3. TOTAL LIABILITIES AND FUND EQUITY ----- <	\$	\$ 28,227	\$ 299,426	

Part X SUPPLEMENTAL INFORMATION WORKSHEET

A. INTERGOVERNMENTAL EXPENDITURES

Report payments made to the State or other local governments *on reimbursement or cost-sharing basis*. Do not include these expenditures in part VIII.

Purpose (a)	Account No. (b)	Amount (c)
Payments made to other local governments for:		
Schools		M12
Sewers		M80
All other - County	4931	M89
All other - Towns	4199	M89
Payments made to State for:		
Highways	4319	L44
All other purposes	4199	L89

C. DEBT OUTSTANDING, ISSUED, AND RETIRED

Long-term debt purpose (a)	Bonds outstanding at the beginning of this fiscal year (b)	Bonds during this fiscal year		Outstanding at the end of this fiscal year (e)
		Issued (c)	Retired (d)	
Industrial revenue	19T	24T	34T	44T
All other debt	19U	29U	39U	49U
Interest on water debt	19J			

C. SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your city before deductions for social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of city employees charged to construction projects. These amounts may be taken from the W3 form filed by your government for the year ended December 31.

Total wages paid	
Z00	
\$	1,398,784

D. CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR

Report separately for each of the two types of funds listed below, the amount of cash on hand and on deposit and investments in Federal Government, Federal agency, State and local government, and non-governmental securities. Report all investments at market value. Exclude accounts receivable, value of real property, and all non-security assets.

Type of fund (a)	Amount at end of fiscal year Omit cents (b)
Bond funds - Unexpended proceeds from sale of bond issues held pending disbursement	W31
All other funds except employee retirement funds and nonexpendable trust funds.	W61
Remarks	\$ 4,931,888

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

4/18/2011

Signatures of a majority of the governing body:

Ronald Grieb

Paul Raviche

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)

Adele Frisella Brown

Regular Office Hours

M-F 8:00 - 4:30

Signature

Adele Frisella Brown

Email address

budgetfinance@townofauburnnh.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