

NO CPA

WB \$ 2,755,782 2011

FORM F-65(MS-5)

STATE OF NEW HAMPSHIRE  
DEPARTMENT OF REVENUE ADMINISTRATION  
MUNICIPAL SERVICES DIVISION



ANNUAL CITY/TOWN  
FINANCIAL REPORT

30 2 004 001 1 10109  
BERLIN CITY  
CITY MANAGER  
168 MAIN STREET  
BERLIN, NH 03570

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

PLEASE  
RETURN  
COMPLETED  
FORM TO

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. (a)	Amount (b)
<b>1. Revenue from taxes (Including state education)</b>		
a. Property taxes (commitment less overlay Plus Section C, line 6, column (c), page 12)	3110	13,778,408
b. State and local taxes assessed for school districts	4933	
c. Land use change taxes - General Fund	3120	4,890
d. Land use change taxes - Conservation Fund	3121	
e. Resident taxes	3180	
f. Timber taxes	3185	20,221
g. Payments in lieu of taxes	3186	64,471
h. Other taxes (Explain on separate schedule)	3189	3,343
i. Interest and penalties on delinquent taxes	3190	198,595
j. Excavation Tax (@\$.02 per cu. yd.)	3187	135
<b>k. TOTAL (Excluding line 1b)</b>		<b>14,070,064</b>
<b>3. Revenue from licenses, permits, and fees</b>		
a. Business licenses and permits	3210	68,449
b. Motor vehicle permit fees	3220	1,040,141
c. Building permits	3230	6,095

Enter Only Dependent Schools in This Space

Part I GENERAL FUND (Continued)		Account No.	Amount
A. REVENUES - Modified Accrual (Continued)		(a)	(b)
8. Revenue from miscellaneous sources			
a. Special assessments		3500	
			U01
b. Sale of municipal property		3501	6,440
			U11
c. Interest on investments		3502	16,444
			U20
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	23,499
			U99
i. TOTAL			\$ 46,383
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	5,269
f. Transfers from conservation duns		3917	
g. TOTAL			\$ 5,269
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			\$ 30,728,173
12. TOTAL FUND EQUITY (Beginning of year)			\$ 4,558,201
(Should equal line B.2g, column b, page 9)			\$
13. TOTAL OF LINES 11 AND 12			\$ 35,284,374
(Should equal line 21, page 8)			\$
Remarks			

**Part II GENERAL FUND (Continued)**

**B. EXPENDITURES - Modified Accrual**

	Account No. (a)	Total expenditure (includes col.c&d)	Equipment and land purchases (c)	Construction (d)
<b>1. General government</b>				
a. Executive	4130	E29 277,419	G29	F29
b. Election and registration	4140	E89 106,708	G89	F89
c. Financial administration	4150	E23 331,601	G23	F23
d. Revaluation of property	4152	E23 132,080	G23	F23
e. Legal expense	4153	E25 338,083	G25	F25
f. Personnel administration	4155	E29 169,335	G29	F29
g. Planning and zoning	4191	E29 100,147	G29	F29
h. General government building	4194	E31 49,007	G31	F31
i. Cemeteries	4195	E03 8,062	G03	F03
j. Insurance not otherwise allocated	4196	E89 168,318	G89	F89
k. Advertising and regional association	4197	E89 70,737	G89	F89
l. Other general government	4199	E89 497,245	G89	F89
m. TOTAL		\$ 2,248,753		
<b>2. Public safety</b>				
a. Police	4210	E62 2,630,391	G62	F62
b. Ambulance	4215	E32 234,000	G32	F32
c. Fire	4220	E24 1,922,781	G24	F24
d. Building inspection	4240	E66 122,994	G66	F66
e. Emergency management	4290	E89	G89	F89
f. Other public safety (including communications)	4299	E89	G89	F89
g. TOTAL		\$ 4,910,166	\$ 27,000	
<b>3. Airport/Aviation center</b>				
a. Administration	4301			
b. Airport operations	4302			
c. Other	4309			
d. TOTAL		E01	G01	F01

Remarks

Part I GENERAL FUND (Continued)		Account No. (a)	Total expenditure (includes col.c&d)	Equipment and land purchases (c)	Construction (d)
<b>B. EXPENDITURES - Modified Accrual (Continued)</b>					
<b>4. Highways and streets</b>					
a. Administration	4311	E44	103,546	G44	F44
b. Highways and streets	4312	E44	1,723,946	G44	F44
c. Bridges, railroad crossing	4313	E44		G44	F44
d. Street lighting	4316	E45	163,421	G45	F45
e. Toll highways	4316	E44		G44	F44
f. Other highway, streets, and bridges	4319				
g. TOTAL		\$	1,990,913	\$	\$
<b>5. Sanitation</b>					
a. Administration	4321	E80		G80	F80
b. Solid waste collection	4323	E81	476,281	G81	F81
c. Solid waste disposal	4324	E81	393,097	G81	F81
d. Solid waste clean-up	4325	E81		G81	F81
e. Sewage collection and disposal	4326	E80		G80	F80
f. Other sanitation	4329	E80		G80	F80
g. TOTAL		\$	869,378		
<b>6. Water distribution and treatment</b>					
a. Administration	4331				
b. Water services	4332				
c. Water treatment	4335				
d. Water conservation	4338				
e. Other water	4339	E81		G81	F91
f. TOTAL					
<b>7. Electric</b>					
a. Administration	4351				
b. Generation	4352				
c. Purchase costs	4353				
d. Equipment maintenance	4354				
e. Other electric	4359	E92		G92	F92
f. TOTAL					

**Part I GENERAL FUND (Continued)**

**B. EXPENDITURES - Modified Accrual (Continued)**

	Account No.	Total expenditure includes col c & d	Equipment and land purchases	Construction
	(a)	(b)	(c)	(d)
<b>8. Health</b>				
a. Administration	4411	544,666		
b. Pest Control	4414			
c. Health agencies and hospitals	4415			
d. Other Health	4419			
<b>e. TOTAL</b> →		\$ 544,666	G32	F32
		16,395,315	22,000	
<b>10. Welfare</b>				
a. Administration	4441	84,645		F79
b. Direct assistance	4442	33,026		
c. Intergovernmental welfare payments	4444			
d. Vendor payments	4445			
e. Other welfare	4449			
<b>f. TOTAL</b> →		\$ 117,672		
<b>11. Culture and recreation</b>				
a. Parks and recreation	4520	412,703		F61
b. Library	4550	181,133		F52
c. Patriotic purposes	4583			F61
d. Other culture and recreation	4589			F61
<b>e. TOTAL</b> →		\$ 593,835	\$ 5,270	
<b>12. Conservation</b>				
a. Administration	4611			
b. Purchase of natural resources	4612			
c. Other conservation	4619			
<b>d. TOTAL</b> →		\$ 59	G59	F59
<b>13. Redevelopment and housing</b>				
a. Administration	4631	51,282		
b. Redevelopment and housing	4632			
<b>c. TOTAL</b> →		\$ 51,282	G50	F50

<b>Part I GENERAL FUND (Continued)</b>				
<b>B. EXPENDITURES - Modified Accrual (Continued)</b>				
	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			
<b>d. TOTAL</b>		<b>E89</b>	<b>G89</b>	<b>F89</b>
15. Debt service				
a. Principal long term bonds and notes	4711	766,766		
b. Interest on long term bonds and notes	4721	189		
c. Interest on tax and revenue anticipation notes	4723	189		
d. Other debt service charges	4790	E23		
<b>e. TOTAL</b>		<b>\$ 1,110,741</b>	<b>G89</b>	<b>F89</b>
16. Capital outlay (not reported above)				
a. Land and improvements	4901	26,674	\$	
b. Machinery, vehicles, and equipment	4902	35,950	G89	
c. Buildings	4903	180,474	G89	F89
d. Improvements other than buildings	4909	221,659	G89	F89
<b>e. TOTAL</b>		<b>\$ 464,757</b>	<b>\$ 219,423</b>	<b>\$ 219,423</b>
17. Interfund operating transfers out				
a. Transfers to special revenue funds	4912			
b. Transfers to capital projects funds	4913			
c. Transfers to proprietary funds	4914	51,770		
d. Transfers to capital reserve funds	4915			
e. Transfers to expendable trust funds	4916			
f. Transfers to non-expendable trust funds	4918			
<b>g. TOTAL</b>		<b>\$ 51,770</b>		
<b>Cumulative Expenditure Totals from pages 4-7</b>		<b>29,349,247.54</b>	<b>273,693.02</b>	
Remarks				

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)	
4931	\$ 1,305,955.00			
4932				
4933				
4934				
4939				
	\$ 1,305,955			
	\$ 30,555,203	\$ 273,693		
	\$ 4,629,171			
	\$ 35,284,374			
<b>Part II</b>				
This area may be used to provide the detail requested wherever "Explain" or "Specify" is found.				
Account number (a)	Item (b)	Amount (c)		

**Part III GENERAL FUND BALANCE SHEET**

**MODIFIED ACCRUAL**

		Account No. (a)	Beginning of Year (b)	End of year (c)
<b>A. ASSETS</b>				
1. Current assets				
a. Cash and equivalents		1010	7,644,308	2,569,532
b. Investments		1030	7,060,486	6,674,326
c. Taxes receivable (From Section D, page 12)		1080	1,613,235	3,853,805
d. Tax liens receivable (From Section D, page 12)		1110	867,783	963,543
e. Accounts receivable		1150	821,096	258,327
f. Due from other governments		1260	7,997	
g. Due from other funds		1310	1,317,751	3,189,225
h. Other current assets		1400	472,753	262,764
i. Tax deeded property (subject to resale)		1670	487,551	687,603
<b>j. TOTAL ASSETS (Should equal line B3) ----- &gt;</b>			<b>20,292,960</b>	<b>\$ 18,459,124</b>
<b>B. LIABILITIES AND FUND EQUITY</b>				
1. Current liabilities				
a. Warrants and accounts payable		2020	518,904	539,670
b. Compensated absences payable		2030	207,204	207,204
c. Contracts payable		2050		
d. Due to other governments		2070	9,520	9,520
e. Due to school districts		2075		
f. Due to other funds		2080	7,326,481	6,133,260
g. Deferred revenue		2220	7,668,719	6,940,300
h. Notes payable - Current		2230		
i. Bonds payable - Current		2250		
j. Other payables		2270	5,933	
<b>k. TOTAL LIABILITIES -----&gt;</b>			<b>15,736,780</b>	<b>\$ 13,829,953</b>
2. Fund equity (Please detail on page 10)				
a. Assigned (formerly reserve for encumbrances)		2440	306,591	1,442,961
b. Committed (formerly reserve for continuing appropriations)		2450		
c. Restricted (formerly reserve for appropriations voted for CRF/EIF)		2460		
d. Committed (formerly reserve for appropriations voted)		2480		
e. Assigned (formerly reserve for special purposes)		2490	358,677	430,428
f. Unassigned (formerly unreserved fund balance)		2530	3,890,931	2,755,782
<b>g. TOTAL FUND EQUITY -----&gt;</b>			<b>4,556,200</b>	<b>\$ 4,629,171</b>
<b>3. TOTAL LIABILITIES AND FUND EQUITY -----&gt;</b> (Should equal line A1)			<b>\$ 20,292,960</b>	<b>\$ 18,459,124</b>



## 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)

*Please Detail Reserves from page 9 (Balance Sheet)*

Account number (a)	Item (b)	Amount (c)
01-111-200-0000	Reserve - Unity Street	334.84
01-202-207-0000	Reserve - Jericho Brook	738.00
01-280-204-0000	Reserve - Uncollected Liens	185,000.00
01-280-205-0000	Reserve - Elderly Deferrals	224,432.36
01-280-210-0000	Reserve - Troops Homecoming	1,634.00
01-280-211-0000	Reserve - Cemetery Land Acquisition	9,941.71
01-280-212-0000	Reserve - School Auditorium	4,281.80
01-280-207-0001	Reserve - CDBG Judson Escrow	4,065.00

## Part V

**GENERAL FUND****A. PLEASE LIST THE ANNUAL REQUIREMENTS TO AMORTIZE ALL GENERAL OBLIGATION DEBT**

(as of 6/30/2011 for the ensuing five years)

1.	Year (a)	Principal (b)	Interest (c)	Total (d)
	2012	\$ 1,568,977	\$ 377,585	\$ 1,946,562
	2013	1,586,229	315,315	\$ 1,901,544
	2014	1,203,982	252,380	\$ 1,456,362
	2015	866,288	213,034	\$ 1,079,322
	2016	519,832	180,800	\$ 700,632
<b>6. SUBTOTAL (Sum of lines 1-5)</b>		<b>\$ 5,745,306</b>	<b>\$ 1,338,114</b>	<b>\$ 7,084,423</b>
<b>7. Remaining periods of debt</b>				<b>\$ 5,449,793</b>
<b>8. TOTAL</b>				<b>\$ 12,534,216</b>

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
1997 Schools 97DGTD	\$ 4,500,000	School Imp	\$ 300,000	4.45	01/15/13	\$ 900,000	\$	\$ 300,000	\$ 600,000
1997 Schools-97C	1,500,000	School Imp	100,000	4.5	01/15/13	300,000		100,000	200,000
Water 1993	3,000,000	Water Proj	150,000	5.6	08/15/13	600,000		150,000	450,000
Water 1994	3,000,000	Water Proj	150,000	5.6	8/15/2014	750,000		150,000	600,000
Water 1995	6,100,000	Water Proj	305,000	5.25	7/15/2015	2,135,000		305,000	1,830,000
Wastewater Upgrade Phase I	5,000,000	Waste Coll	122,854	4.25	9/5/1932	4,702,289		128,133	4,574,156
CIP Items (Drawdowns 1 & 2)	5,000,000	CIP Projects	104,528	2.99	12/31/2014	4,945,643		104,528	4,841,115
<b>TOTAL</b>	\$ 28,100,000					\$ 14,332,932	\$	\$ 1,237,661	\$ 13,095,271

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)		\$
2. ADD: School district assessment for current year		
3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)		<
4. SUBTRACT: Payments made to school district		>
5. School district liability at end of year (lines 3 less line 4) (Account number 2075, column c, on page 9)		
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	Prior years	TOTAL
	(a)	(b)	(c)
1. Overlay/Allowance for Abatements (Beginning of year) *	92,606	23,622	116,228
2. SUBTRACT: Abatements made (From tax collector's report)	(127,336)	(23,622)	(150,958)
3. SUBTRACT: Discounts	<	<	<
4. SUBTRACT: Refunds (Cash abatements)	<	<	<
5. ESTIMATED ALLOWANCE FOR ABATEMENTS AT END OF YEAR **	<	<	<
6. Excess of estimate (Add to revenue on page 1, line 1a)	-	-	-

\*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/LENS RECEIVABLE WORKSHEET	1080 taxes	1110 lens	TOTALS
	(a)	(b)	(c)
1. Uncollected, end of year	3,853,805	963,543	4,817,348
2. SUBTRACT: "Overlay" carried forward as Allowance for Abatements (from Worksheet C, line 5)	<	<	<
3. Receivable, end of year *	3,853,805	963,543	4,817,348

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

REVENUE AND OTHER FINANCING SOURCES		SOURCES	
Capital Projects	Special Revenue	Enterprise	Proprietary funds
(a)	(b)	(c)	(d)
T01	T01	T01	T01
\$	\$	\$	\$
1. Revenue from taxes			
T29	T29	T29	T29
2. Revenue from licenses, permits, and fees		258,316	
B89	B89	B89	B89
3. Revenue directly from the federal government	5,138,848	6,361,075	
C88	C89	C89	
4. Revenue from the State of New Hampshire	7,333	422,744	
D89	D89	D89	
5. Revenue from other governments	3,480		
A91	A91	A91	
6. Revenue from charges for services			
(a) Water supply system charges			
A80	A80	A80	
(b) Sewer user charges		1,461,761	
A81	A81	A81	
(c) Garbage/refuse collection charges	1,801		
A92	A92	A92	
(d) Electric			
A01	A01	A01	
(e) Airport and aviation		157,531	
A44	A44	A44	
(f) Highway			
A45	A45	A45	
(g) Toll facilities			
A61	A61	A61	
(h) Parks and recreation	40,158		
A60	A60	A60	
(i) Parking			
A94	A94	A94	
(j) Transit or bus system			
A89	A89	A89	
(k) Other - Specify			
(1) Donations			1,182
A89	A89	A89	
(2) Rental income			
A89	A89	A89	
(3) School Food Services			
U20	U20	U20	
7. Revenue from miscellaneous sources			
(a) Interest on investments		57,286	1,535
U89	U89	U89	
(b) Other miscellaneous sources		27,082	
U99	U99	U99	
8. Interfund operating transfers in			
U99	U99	U99	
9. Other financial sources	1,629,742	116,063	
U99	U99	U99	
10. TOTAL REVENUE AND OTHER SOURCES	1,629,742	8,745,805	2,717

EXPENDITURES (BY FUNCTIONS)		FUND 51		Proprietary funds	
		(a)	(b)	(c)	(d)
1. General government		Capital projects	Special revenue	Enterprise	Internal services
F88	F89	E89	E89	E89	
2. Public Safety	F62	E62	E62	E62	
(a) Police	6,736	95,944			
(b) Ambulance		E32	E32	E32	
(c) Fire	F24	E24	E24	E24	
	57,720	324			
3. Airport/Aviation center	F01	E01	E01	E01	
				171,494	
4. Highway and streets	F44	E44	E44	E44	
	1,226,640				
5. Toll Highways	F45	F45	F45	F45	
6. Sanitation	F81	F81	F81	F81	
			10,218		
7. Water distribution and treatment	F91	F91	F91	F91	
8. Sewerage	F80	E80	E80	E80	
				1,333,658	
9. Electric	F92	E92	E92	E92	
10. Health	F32	E32	E32	E32	
11. Welfare	F79	E79	E79	E79	
12. Culture and recreation	F61	E61	E61	E61	
			2,471,263	603,149	1,000
13. Parking	F60	E60	E60	E60	
14. Transit or bus system	F94	E94	E94	E94	
15. Conservation	F59	E59	E59	E59	
16. Redevelopment and housing	F50	E50	E50	E50	
	88,690	2,808,998			
17. Economic development	F89	E89	E89	E89	
18. Debt service				E23	
				62,980	
19. Capital outlay - other	F89	F89	F89	F89	
	153,260			2,668,474	
20. Interfund operating transfers out					
21. TOTAL EXPENDITURES	\$	\$	\$	\$	\$
	1,543,046	5,389,359	5,346,067		1,542

A. ASSETS		Account No.	(a)	(b)	(c)	(d)	(e)
Proprietary funds	Internal service						
1. Current assets		1010	\$	200,994			\$
(a) Cash and equivalents		1010					135,045
(b) Investments		1030					
(c) Accounts receivable		1150	413,017	1,897,422		355,640	
(d) Due from other governments		1260		1,080,197		411,897	
(e) Due from other funds		1310		52,267		5,799,434	
(f) Other --K							25,590
Prepaid Expense							835,289
Loan Receivable							
2. Fixed assets		1610					
(a) Land and improvements		1610					
(b) Buildings		1620				20,178,780	
(c) Machinery, vehicles, and equipment		1640					
(d) Construction in progress		1650					
(e) Improvements other than buildings		1660				82,709	
(f) Other --K							
3. TOTAL ASSETS			\$	413,017	\$	3,030,880	\$
						27,489,319	\$
							135,045
Remarks							

Part VIII BALANCE SHEET FOR SUMMARY OF ALL OTHER FUNDS (Continued)					
B. LIABILITIES AND FUND EQUITY	Account	Capital projects	Special revenue	Proprietary funds	
				Enterprise	Internal service
1. Liabilities	(a)	(b)	(c)	(d)	(e)
(a) Warrants and accounts payable	2020	\$ 86,696	\$ 334,083	\$ 607,353	\$
(b) Compensated absences payable	2030			102,333	
(c) Contracts payable	2050				
(d) Due to other governments	2070				
(e) Due to other funds	2080	574,222	2,068,220	545,137	2,074
(f) Deferred revenue	2220		119,520	4,121	
(g) Notes and bonds payable				5,052,484	
(h) Other - Specify -- Upon to purchase Pay Voucher			1,573	3,832	
(i) TOTAL LIABILITIES		\$ 660,918	\$ 2,523,395	\$ 6,322,270	\$ 2,074
2. Fund Equity/Capital					
(a) Assigned (formerly reserve for encumbrances)	2440			1,042,692	
(b) Assigned (formerly reserve for special purposes)	2490		250,000		
(c) Unassigned (formerly unreserved fund balance-deficit)	2530				
(d) Municipal contributed capital	2610				
(e) Other contributed capital	2620				
(f) Retained earnings	2790	\$ (247,900)	257,484	20,124,158	132,971
(g) TOTAL FUND EQUITY		\$ (247,900)	\$ 507,484	\$ 21,167,050	\$ 132,971
3. TOTAL LIABILITIES AND FUND EQUITY		\$ 413,017	\$ 3,030,880	\$ 27,489,319	\$ 135,045

**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	19I	165,044		
			1,237,661	13,095,271

**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	15,894,350
Z00	

**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 2,789,769
All other funds except employee retirement funds and nonexpendable trust funds.	W61 6,455,747

Remarks W31 - This amount includes \$1,163,953.35 from the Bureau of Prisons Contract for Sewer Connection



**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.  
Signatures of a majority of the governing body:

Date Signed  
11/7/2011

Mayor Paul Grenier  
City Manager Patrick McQueen  
Acting Comptroller Patricia Chase

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 base on all information of which the preparer has knowledge.)

Preparer (Please print or type)  
Blandine J. Shallow  
Regular Office Hours  
M-F 8:30-4:30

Signature  
Blandine J. Shallow  
Email address  
bshallow@yahoo.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