

CPA, Melissa Heath

\$ 720,786 2011

STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION

NH DEPT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES
CLAREMONT, NH 03743-4935

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CITY OF CLAREMONT

CHR CITY COUNCIL
OPERA HOUSE SQUARE
CLAREMONT, NH 03743-4935

RECEIVED

TD
9/22/11



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) 271-3387

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	\$ 23,470,393
b. State and local taxes assessed for school districts		4933	\$ 12,799,144.00
c. Land use change taxes - General Fund		3120	8,800
d. Land use change taxes - Conservation Fund		3121	
e. Resident taxes		3180	
f. Timber taxes		3185	11,141
g. Payments in lieu of taxes		3186	470,380
h. Other taxes (Explain on separate schedule)		3189	
i. Interest and penalties on delinquent taxes		3190	289,812
j. Excavation Tax (@\$.02 per cu. yd.)		3187	755
k. TOTAL (Excluding line 1b)			\$ 24,251,281
Enter Only Dependent Schools in This Space			
3. Revenue from licenses, permits, and fees			\$
a. Business licenses and permits		3210	2,353
b. Motor vehicle permit fees		3220	1,424,257
c. Building permits		3230	35,796

Part GENERAL FUND (Continued)

A. REVENUES - Modified Accrual (Continued)		Account No.	Amount
		(a)	(b)
3. Revenue from licenses, permits and fees			
(Continued)			
d. Other licenses, permits, and fees		3290	T29 247,979
e. TOTAL			\$ 1,710,385
4. Revenue from the federal government			
a. Housing and urban renewal (HUD)		3311	B50 \$ -
b. Environmental protection		3312	B89 -
c. Other federal grants and reimbursements - Specify			B89 -
See Part II, below		3319	48,741
d. TOTAL			\$ 48,741
5. Revenue from the State of New Hampshire			
a. Shared revenue block grant		3351	\$ -
b. Meals and rooms distribution		3352	C30 571,097
c. Highway block grant		3353	C46 294,029
d. Water pollution grants		3354	C89 -
e. Housing and community development		3355	C50 -
f. State and federal forest land reimbursement		3356	C88 -
g. Flood control reimbursement		3357	C89 -
h. Other state grants and reimbursements - Specify		3359	C89 49,086
i. TOTAL			\$ 914,192
6. Revenue from other governments			
Intergovernmental revenue - Other		3379	\$ -
7. Revenue from charges for services			
(Exclude Interfund transfers)			
a. Income from departments		3401	\$ 1,711,460
b. Water supply system charges		3402	A91 -
c. Sewer user charges		3403	A80 -
d. Garbage-refuse charges		3404	A81 -
e. Electric user charges		3405	A92 -
f. Airport fees		3408	A01 -
g. Parking			A60 -
h. Transit or bus system			A84 -
i. Parks and Recreation			A61 -
j. Cemeteries			A03 -
k. Toll Highways			A45 -
l. Other charges		3409	A89 -
m. TOTAL			\$ 1,711,460

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	39,566
c. Interest on investments	3502	U20	6,786
d. Rents of property	3503	U40	47,695
e. Fines and forfeits	3504	U30	8,428
f. Insurance dividends and reimbursements	3506	U99	40,743
g. Contributions and donations	3508	U50	
h. Other miscellaneous sources not otherwise classified	3509	U99	12,503
i. TOTAL			155,722
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		67,850
e. Transfers from trust and fiduciary funds	3916		
f. Transfers from conservation duns	3917		
g. TOTAL			67,850
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			
			\$
12. TOTAL FUND EQUITY (Beginning of Year)			
			\$
13. TOTAL OF LINES 11 AND 12			
			\$
Remarks			31,984,995

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	E29 459,268	G29 2,515	F29 -
b. Election and registration	4140	E89 12,145	G89 -	F89 -
c. Financial administration	4150	E23 822,987	G23 314	F23 -
d. Revaluation of property	4152	E23 178,883	G23 -	F23 -
e. Legal expense	4153	E25 37,072	G25 -	F25 -
f. Personnel administration	4155	E29 -	G29 -	F29 -
g. Planning and zoning	4191	E29 610,856	G29 254	F29 -
h. General government building	4194	E31 287,649	G31 -	F31 -
i. Cemeteries	4195	E03 157,894	G03 1,760	F03 343
j. Insurance not otherwise allocated	4196	E89 97,422	G89 -	F89 -
k. Advertising and regional association	4197	E89 -	G89 -	F89 -
l. Other general government	4198	E89 224,561	G89 92,729	F89 -
m. TOTAL		2,888,717	97,572	343
2. Public safety				
a. Police	4210	E62 2,428,166	G62 17,488	F62 -
b. Ambulance	4215	E32 -	G32 -	F32 -
c. Fire	4220	E24 1,965,067	G24 12,180	F24 -
d. Building inspection	4240	E66 -	G66 -	F66 -
e. Emergency management	4290	E89 -	G89 -	F89 -
f. Other public safety (including communications)	4299	E89 -	G89 -	F89 -
g. TOTAL		4,393,233	29,668	-
3. Airport/Aviation center				
a. Administration	4301	-	-	-
b. Airport operations	4302	-	91,832	-
c. Other	4309	-	-	-
d. TOTAL		-	91,832	-

Remarks

Part I GENERAL FUND (Continued)					
B. EXPENDITURES - Modified Accrual					
(Continued)					
4. Highways and streets					
	Account No.	Total expenditure (includes col c&d)	Equipment and land purchases (c)	Construction (d)	
	(a)			F44	F44
a. Administration	4311	E44	G44	F44	-
b. Highways and streets	4312	E44	G44	F44	344,638
		2,837,655	19,829		
c. Bridges, railroad crossing	4313	E44	G44	F44	-
d. Street lighting	4316	E44	G44	F44	-
e. Toll highways	4316	E45	G45	F45	351,029
f. Other highway, streets, and bridges	4319	E44	G44	F44	-
g. TOTAL					
		2,837,655	19,829		695,667
5. Sanitation					
a. Administration	4321	E80	G80	F80	-
		133,621			
b. Solid waste collection	4323	E81	G81	F81	-
		71,615			
c. Solid waste disposal	4324	E81	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					
		206,236			
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	

Part I GENERAL FUND (Continued)					
B. EXPENDITURES - Modified Accrual (Continued)					
	Account No.	Total expenditure includes col c & d (b)	Equipment and land purchases (c)	Construction (d)	
8. Health					
a. Administration	4411				
b. Pest Control	4414				
c. Health agencies and hospitals	4415				
d. Other Health	4419				
9. TOTAL		E32	G32	F32	
10. Welfare					
a. Administration	4441	E79	G79	F79	
b. Direct assistance	4442	J67			
c. Intergovernmental welfare payments	4444	M79			
d. Vendor payments	4445	E75			
e. Other welfare	4448	E79	G79	F79	
f. TOTAL					
11. Culture and recreation					
a. Parks and recreation	4520	E61	G61	F61	
b. Library	4550	E52	G52	F52	
c. Patriotic purposes	4583	E61	G61	F61	
d. Other culture and recreation	4589	E61	G61	F61	
9. TOTAL					
12. Conservation					
a. Administration	4611				
b. Purchase of natural resources	4612				
c. Other conservation	4619				
d. TOTAL					
13. Redevelopment and housing					
a. Administration	4631				
b. Redevelopment and housing	4632				
c. TOTAL					

Part I GENERAL FUND (Continued)					
B. EXPENDITURES - Modified Accrual (Continued)					
	Account No.	Total expenditure <i>includes col c & d</i>	Equipment and land purchases (c)	Construction (d)	
	(a)	(b)			
14. Economic development					
a. Administration	4851	\$ -	\$ -	\$ -	
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	189 784,602	\$ -	\$ -	
b. Interest on long term bonds and notes	4721	189 282,587			
c. Interest on tax and revenue anticipation notes	4723	189 46,281			
d. Other debt service charges	4790	E23			
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	\$ -	G89	F89	
d. Improvements other than buildings	4909	\$ -	G89	F89	
e. TOTAL					
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	-			
d. Transfers to capital reserve funds	4915	20,000			
e. Transfers to expendable trust funds	4916	-			
f. Transfers to non-expendable trust funds	4918	-			
g. TOTAL		20,000			
Cumulative Expenditure Totals from pages 4-7.....>					
		13,216,367	241,011	706,315	
Remarks					

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)
18. Payments to other governments					
a. Taxes assessed for county		4931	2,277,623	✓	
b. Taxes assessed for precincts/village districts		4932			
c. Local education taxes assessed		4933	10,992,934	✓	
d. Taxes assessed for state		4934	1,846,210	✓	
e. Payments to other governments		4939			
f. TOTAL			15,076,767		
19. TOTAL EXPENDITURES ----->					
20. TOTAL FUND EQUITY (End of year) ----->					
<i>(Should equal line B.29, column c, on page 9 and line 13 on page 3, less line 19 above)</i> ----->					
21. TOTAL OF LINES 19 AND 20			2,744,535		
<i>(Should equal line 13 on page 3)</i> ----->			31,984,995		

Part II

This area may be used to provide the detail requested wherever "Explain" or "Specify" is found.

Account number (a)	Item (b)	Amount (c)
3319	Other federal grants and reimbursements:	
01-320-090-001	Grant - Brownfield	
01-320-090-0009	Grant - Soup Kitchen	27,891
01-320-090-0010	Grant - Sullivan County Oral Health Collaborative	9,236
01-320-090-0011	Grant - Woyen Label	12,030
01-320-090-0012	Grant - Emergency Sawtooth CDBG Grant	10,374
		59,531.00

Part III GENERAL FUND BALANCE SHEET

MODIFIED ACCRUAL

A. ASSETS		Account No.	Beginning of Year	End of Year
1. Current assets:		(a)	(b)	(c)
a. Cash and equivalents		1010	3,893,103	4,717,495
b. Investments		1030	-	-
c. Taxes receivable (From Section D, page 12)		1080	2,313,831	1,728,584
d. Tax liens receivable (From Section D, page 12)		1110	1,980,064	1,609,655
e. Accounts receivable		1150	372,045	115,751
f. Due from other governments		1260	-	-
g. Due from other funds		1310	1,083,706	1,104,391
h. Other current assets		1400	59,569	350,071
i. Tax deeded property (subject to resale)		1670	-	-
j. TOTAL ASSETS (Should equal line B3)			9,702,318	9,625,947
B. LIABILITIES AND FUND EQUITY				
1. Current liabilities				
a. Warrants and accounts payable		2020	258,928	368,256
b. Compensated absences payable		2030	-	-
c. Contracts payable		2060	53,682	11,608
d. Due to other governments		2070	-	-
e. Due to school districts		2075	4,572,056	4,844,280
f. Due to other funds		2080	1,504,371	1,384,403
g. Deferred revenue		2220	1,799	2,716
h. Notes payable - Current		2230	-	-
i. Bonds payable - Current		2250	-	-
j. Other payables		2270	186,118	270,149
k. TOTAL LIABILITIES			6,576,964	6,881,412
2. Fund equity (Please detail on page 10)				
a. Assigned (formerly reserve for encumbrances)		2440	142,699	513,781
b. Committed (formerly reserve for continuing appropriations)		2450	-	-
c. Restricted (formerly reserve for appropriations voted for CRF/ETP)		2460	-	-
d. Committed (formerly reserve for appropriations voted)		2460	-	-
e. Assigned (formerly reserve for special purposes)		2490	605,833	1,509,968.00
f. Unassigned (formerly unreserved fund balance)		2530	2,376,732	720,766.00
g. TOTAL FUND EQUITY			3,125,364	2,744,535
3. TOTAL LIABILITIES AND FUND EQUITY			9,702,318	9,625,947

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Part IV DETAIL

This section may be used to provide the detail requested whenever "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)
<i>Please Detail Reserves from page 9 (Balance Sheet)</i>		
2490	Reserve for Contingency	850,000
2490	Reserve for Advance to Tif	659,968
2490	Total	1,509,968

Part V GENERAL FUND

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

	Year (a)	Principal (b)	Interest (c)	Total (d)
1.	2011	\$ 2,277,534	\$ 1,153,455	\$ 3,430,989
2.	2012	2,146,117	1,059,293	3,205,410
3.	2013	2,170,728	965,298	3,136,026
4.	2014	2,185,280	856,489	3,041,779
5.	2015	2,254,138	756,763	3,010,901
6. SUBTOTAL (Sum of lines 1-5)		\$ 11,033,797	\$ 4,791,308	\$ 15,825,105
7. Remaining periods of debt		16,235,641	3,919,816	20,155,357
8. TOTAL	>	\$ 27,269,338	\$ 8,711,124	\$ 35,980,462

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
Law suit settlement	\$ 3,185,000	Law suit	\$	4.00-5.00%	Feb-13	\$ 620,000	\$	\$ 155,000	\$ 465,000
Public improvements	1,680,863	Public way		3.90-5.00%	Aug-13	440,000		110,000	330,000
Public improvements	1,766,760	Public way		4.80 - 5.20%	Dec-20	980,412		89,594	870,818
Landfill closure	3,469,368	Landfill		3.70%	7/1/2022	2,526,293		154,916	2,373,377
Street project	900,000	Public way		4.00%	3/1/2017	515,704		80,368	455,336
Landfill closure	147,597	Landfill		2.32%	9/1/2019	59,038		14,750	44,278
Street project	3,000,000	Public way		3.75%	9/15/2020	2,200,000		200,000	2,000,000
TIF District	1,000,000	TIF District		3.40-3.60%	9/15/2015	600,000		100,000	500,000
Mill District	2,722,000	Mill Rehab		4.00-5.00%	8/15/2027	2,722,000		-	2,722,000
Mill District	4,939,000	Mill Rehab		4.00-5.00%	8/15/2027	4,678,000		260,000	4,418,000
Mill District	2,245,000	Mill Rehab		6.00%	8/15/2017	1,980,000		265,000	1,715,000
CDA - Brown Block	450,000	Purchase		6.50%	3/1/2014	450,000		-	450,000
CDA - Farwell Building	160,000	Bathroom		3.00%	10/25/2011	160,000		-	160,000
CDA - Red River	500,000	Loan		7.00%	4/23/2015	500,000		-	500,000
Drinking Water SRF Loan	4,050,000	Water		3.488%	12/1/2026	3,569,147		160,370	3,402,777
Drinking Water SRF Loan	2,701,714	Water		2.488%	7/1/2027	2,447,550		121,240	2,326,310
Revolving Loan no. 1	2,494,242	Sewer		4.168%	9/30/2013	673,477		158,201	515,278
Revolving Loan no. 2	110,598	Sewer		4.168%	1/1/2016	387,097		55,299	331,798
Sewer Improvements	994,000	Sewer		4.80-5.20%	12/1/2020	540,348		50,406	489,942
Sewer SRF Loan #13	2,707,733	Sewer		2.488%	8/1/2027	2,508,735		102,808	2,405,927
Sewer SRF Loan #11	336,000	Sewer		2.688%	12/1/2027	315,419		12,413	303,006
Sewer SRF Loan #12	108,261	Sewer		2.490%	1/1/2028	104,354		3,969	100,385
Sewer SRF Loan #14	416,240	Sewer		2.480%	7/1/2028	405,657		15,549	390,108
TOTAL						\$ 29,369,231	\$ -	\$ 2,089,893	\$ 27,269,338

Remarks

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>		
		\$ 4,572,056
2. ADD: School district assessment for current year		
		12,799,144
3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)		
		17,371,200
4. SUBTRACT: Payments made to school district		
		< 12,526,920 >
5. School district liability at end of year (lines 3 less line 4) <i>(Account number 2075, column c, on page 9)</i>		
		4,844,280
B. RECONCILIATION OF TAX ANTICIPATION NOTES		Amount
1. Short-term (TANS) debt at beginning of year		
	61V	\$ -
2. ADD: New issues during current year		
		7,000,000
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	\$ 7,000,000 >

PLEASE REFER TO THE INSTRUCTIONS TO COMPLETE SECTIONS C AND D

C. ALLOWANCE FOR ABATEMENTS WORKSHEET	Current year		Prior years	TOTAL
	(a)	(b)		
1. Overlay/Allowance for Abatements (Beginning of year) *	560,080			560,080
2. SUBTRACT: Abatements made (From tax collector's report)	(1,266)		(606,320)	(607,586)
3. SUBTRACT: Discounts				
4. SUBTRACT: Refunds (Cash abatements)	(7,981)		(198,940)	(206,921)
5. ESTIMATED ALLOWANCE FOR ABATEMENTS AT END OF YEAR **				
6. Excess of estimate (Add to revenue on page 1, line 1a) <i>*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.</i>	550,833		(805,260)	(254,427)

D. TAXES/LIENS RECEIVABLE WORKSHEET	1080 taxes		1110 liens		TOTALS
	(a)	(b)	(b)	(c)	
1. Uncollected, end of year	1,728,584				3,338,239
2. SUBTRACT: "Overlay" carried forward as Allowance for Abatements (from Worksheet C, line 5)					
3. Receivable, end of year *	1,728,584		1,609,655		3,338,239

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

3

Part VII SUMMARY OF REVENUES FOR ALL OTHER FUNDS			
REVENUE AND OTHER FINANCING SOURCES		SOURCES	
	T01	T01	T01
	\$	\$	\$
1. Revenue from taxes	-	1,085,706	-
2. Revenue from licenses, permits, and fees	T29	T29	T29
3. Revenue directly from the federal government	B89	B89	B89
4. Revenue from the State of New Hampshire	C89	C89	C89
5. Revenue from other governments	D89	D89	D89
6. Revenue from charges for services	A91	A91	A91
(a) Water supply system charges	A80	A80	A80
(b) Sewer user charges	A81	A81	A81
(c) Garbage/refuse collection charges	A92	A92	A92
(d) Electric	A01	A01	A01
(e) Airport and aviation	A44	A44	A44
(f) Highway	A45	A45	A45
(g) Toll facilities	A61	A61	A61
(h) Parks and recreation	A60	A60	A60
(i) Parking	A94	A94	A94
(j) Transit or bus system	A89	A89	A89
(k) Other - Specify --R	A89	A89	A89
(1) Contributions	A89	A89	A89
(2)	A89	A89	A89
(3)	A88	A88	A88
7. Revenue from miscellaneous sources	U20	U20	U20
(a) Interest on investments	U99	U99	U99
(b) Other miscellaneous sources	U99	U99	U99
8. Interfund operating transfers in	U99	U99	U99
9. Other financial sources	U99	U99	U99
10. TOTAL REVENUE AND OTHER SOURCES	\$ 216,859	\$ 1,661,649	\$ 3,576,794
	Capital Projects (a)	Special Revenue (b)	Enterprise (c)
			Proprietary funds (d)
			Internal service

Part VIII SUMMARY OF EXPENDITURES FOR ALL OTHER FUNDS

EXPENDITURES (BY FUNCTIONS)		(a)	(b)	(c)	(d)
1. General government		\$	\$	\$	\$
2. Public Safety		F62	E62	E62	F62
(a) Police					
(b) Ambulance					
(c) Fire					
	F24	E24	E24	E24	F24
	F01	E01	E01	E01	F01
3. Airport/Aviation center		210,209	5,268		
4. Highway and streets	F44	E44	E44	E44	F44
5. Toll Highways	F45	F45	F45	F45	F45
6. Sanitation	F81	F81	F81	F81	F81
7. Water distribution and treatment	F91	F91	F91	E91	F91
8. Sewerage	F80	F80	E80	E80	F80
9. Electric	F92	F92	E92	E92	F92
10. Health	F32	F32	E32	E32	F32
11. Welfare	F79	F79	E79	E79	F79
12. Culture and recreation	F61	F61	E61	E61	F61
13. Parking	F60	F60	E60	E60	F60
14. Transit or bus system	F94	F94	E94	E94	F94
15. Conservation	F59	F59	E59	E59	F59
16. Redevelopment and housing	F50	F50	E50	E50	F50
17. Economic development	F89	F89	E89	E89	F89
18. Debt service	E23	E23	E23	E23	E23
19. Capital outlay - other	F89	F89	F89	F89	F89
20. Interfund operating transfers out					
21. TOTAL EXPENDITURES		\$ 211,001	\$ 2,165,572	\$ 3,437,541	

Remarks

Part IX BALANCE SHEET FOR SUMMARY OF ALL OTHER FUNDS					
Account No.	(a)	Capital Projects (b)	Special Revenue (c)	Enterprise (d)	Proprietary funds Internal service (e)
1010	(a) Cash and equivalents	\$ -	\$ 248,247	\$ 4,669,725	
1030	(b) Investments	-	279,694	6,950	
1150	(c) Accounts receivable	-	92,591	1,362,291	
1260	(d) Due from other governments	-	-	1,418,640	
1310	(e) Due from other funds	25,523	1,658,033	89,178	
2. Fixed assets					
1610	(a) Land and Improvements			\$ 293,000	
1820	(b) Buildings			-	
1840	(c) Machinery, vehicles, and equipment			-	
1650	(d) Construction in progress			-	
1660	(e) Improvements other than buildings			29,739,932	
	(f) Other - Specify --K				
3. TOTAL ASSETS ----->					
		\$ 25,523	\$ 2,278,565	\$ 37,697,811	
Remarks					

Part VIII BALANCE SHEET FOR SUMMARY OF ALL OTHER FUNDS (Continued)					
Account No.	(a)	(b)	(c)	(d)	(e)
	2020	\$ -	\$ 66,161	\$ 26,748	\$ -
1. Liabilities					
	(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	85,055	1,315,805	224,419
	(f) Deferred revenue	2220			
	(g) Notes and bonds payable				
	(h) Other - Specify -->				10,374,252
	(i) TOTAL LIABILITIES				187,845
2. Fund Equity/Capital					
	(a) Assigned (formerly reserve for encumbrances)	2440	\$ -	\$ 2,697	
	(b) Assigned (formerly reserve for special purposes)	2490			
	(c) Unassigned (formerly unreserved fund balance-deficit)	2530	(59,532)	889,794	
	(d) Municipal contributed capital	2610			
	(e) Other contributed capital	2620			
	(f) Retained earnings	2790			26,853,746
	(g) TOTAL FUND EQUITY				26,853,746
3. TOTAL LIABILITIES					
	AND FUND EQUITY		\$ 25,523	\$ 2,278,565	\$ 37,697,811

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 12,789,144
Sewers		M80
All other - County	4931	M89 2,277,623
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			
	29,359,231	-	2,089,893	27,269,338

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

5,528,302

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	9,922,111

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

Steph A. Biron

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) Frank Biron, President, Melanson Health & Co., PC Regular Office Hours Monday through Friday, 8:00am to 5:00pm	Signature Email address fbiron@melansonhealth.com
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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