

UFB - 1,806,692


SG - 10/7/11
2011

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NH DEPT OF REVENUE ADM
MUNICIPAL SERVICES

STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION



ANNUAL CITY/TOWN
FINANCIAL REPORT

30 3 006 018 1 26558
MERRIMACK TOWN
CHR BD OF SELECTMEN
PO BOX 940
MERRIMACK, NH 03054

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

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 | T01 \$ 62,167,993 |
| b. State and local taxes assessed for school districts | \$ 45,657,509 | 4933 | |
| c. Land use change taxes - General Fund | | 3120 | T01 96,405 |
| d. Land use change taxes - Conservation Fund | | 3121 | T01 - |
| e. Resident taxes | | 3180 | - |
| f. Timber taxes | | 3185 | T01 - |
| g. Payments in lieu of taxes | | 3186 | U99 3,140 |
| h. Other taxes (Explain on separate schedule) | | 3189 | T01 3,775 |
| i. Interest and penalties on delinquent taxes | | 3190 | T01 318,552 |
| j. Excavation Tax (@\$.02 per cu. yd.) | | 3187 | T99 12,292 |
| k. TOTAL (Excluding line 1b) | | | \$ 62,602,157 |
| 2. TOTAL revenues for education purposes (This entry should only be used by the few municipalities which have dependent school districts) | | | Enter Only Dependent Schools in This Space \$ |
| 3. Revenue from licenses, permits, and fees | | | |
| a. Business licenses and permits | | 3210 | T28 - |
| b. Motor vehicle permit fees | | 3220 | T01 3,790,632 |
| c. Building permits | | 3230 | T29 232,409 |

| GENERAL FUND (Continued) | | |
|--|-------------|----------------|
| A. REVENUES - Modified Accrual (Continued) | Account No. | Amount |
| 3. Revenue from licenses, permits and fees (Continued) | (a) | (b) |
| d. Other licenses, permits, and fees | 3290 | T29 240,286 |
| e. TOTAL ----- > | | \$ 4,263,327 |
| 4. Revenue from the federal government | | B50 |
| a. Housing and urban renewal (HUD) | 3311 | \$ - |
| b. Environmental protection | 3312 | B89 - |
| c. Other federal grants and reimbursements - Specify (FEMA; Homeland Security; COPPS, etc.) | 3319 | B89 646,418 |
| d. TOTAL ----- > | | \$ 646,418 |
| 5. Revenue from the State of New Hampshire | | C30 |
| a. Shared revenue block grant | 3351 | \$ 1,166,429 |
| b. Meals and rooms distribution | 3352 | C30 - |
| c. Highway block grant | 3353 | C46 589,626 |
| d. Water pollution grants | 3354 | C89 - |
| e. Housing and community development | 3355 | C50 - |
| f. State and federal forest land reimbursement | 3356 | C89 - |
| g. Flood control reimbursement | 3357 | C89 - |
| h. Other state grants and reimbursements - Specify (FEMA; Underage Drinking; Enforcement Patrols, etc.) | 3359 | C89 85,505 |
| i. TOTAL ----- > | | \$ 1,841,560 |
| 6. Revenue from other governments | | D89 |
| Intergovernmental revenue - Other | 3379 | \$ - |
| 7. Revenue from charges for services (Exclude interfund transfers) | | A89 |
| a. Income from departments | 3401 | \$ 1,776,288 |
| 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 | 3406 | A01 - |
| g. Parking | | A60 - |
| h. Transit or bus system | | A94 - |
| i. Parks and Recreation | | A61 - |
| j. Cemeteries | | A03 - |
| k. Toll Highways | | A45 - |
| l. Other charges | 3409 | A89 - |
| m. TOTAL ----- > | | \$ 1,776,288 |

GENERAL FUND (Continued)

| A. REVENUES - Modified Accrual (Continued) | Account No. | Amount |
|---|-------------|----------------|
| 8. Revenue from miscellaneous sources | (a) | (b) |
| | | U01 |
| a. Special assessments | 3500 | \$ - |
| | | U11 |
| b. Sale of municipal property | 3501 | 11,406 |
| | | U20 |
| c. Interest on investments | 3502 | 109,591 |
| | | U40 |
| d. Rents of property | 3503 | 4,000 |
| | | U30 |
| e. Fines and forfeits | 3504 | 7,096 |
| | | U99 |
| f. Insurance dividends and reimbursements | 3506 | - |
| | | U50 |
| g. Contributions and donations | 3508 | 24,464 |
| | | U99 |
| h. Other miscellaneous sources not otherwise classified | 3509 | 38,435 |
| i. TOTAL ----- > | | \$ 194,992 |
| 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 ----- > | | \$ 71,324,742 |
| 12. TOTAL FUND EQUITY (Beginning of year) (Should equal line B.2g, column b, page 9) ----- > | | \$ 7,951,194 ✓ |
| 13. TOTAL OF LINES 11 AND 12 (Should equal line 21, page 8) ----- > | | \$ 79,285,936 |

Remarks

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 - | G29 | F29 |
| b. Election and registration | 4140 | E89 403,561 | G89 | F89 |
| c. Financial administration | 4150 | E23 - | G23 | F23 |
| d. Revaluation of property | 4152 | E23 274,424 | G23 | F23 |
| e. Legal expense | 4153 | E25 - | G25 | F25 |
| f. Personnel administration | 4155 | E29 - | G29 | F29 |
| g. Planning and zoning | 4191 | E29 - | G29 | F29 |
| h. General government building | 4194 | E31 570,115 | G31 | F31 |
| i. Cemeteries | 4195 | E03 - | G03 | F03 |
| j. Insurance not otherwise allocated | 4196 | E89 - | G89 | F89 |
| k. Advertising and regional association | 4197 | E89 - | G89 | F89 |
| l. Other general government | 4199 | E89 1,876,457 | G89 28,250 | F89 |
| m. TOTAL -----> | | \$ 3,124,557 | \$ 28,250 | |
| 2. Public safety | | | | |
| a. Police | 4210 | E62 5,248,641 | G62 | F62 |
| b. Ambulance | 4215 | E32 - | G32 | F32 |
| c. Fire | 4220 | E24 4,577,312 | G24 | F24 |
| d. Building inspection | 4240 | E66 - | G66 | F66 |
| e. Emergency management | 4290 | E89 - | G89 | F89 |
| f. Other public safety (including communications) | 4299 | E89 1,124,604 | G89 455,345 | F89 |
| g. TOTAL -----> | | \$ 10,950,557 | \$ 455,345 | |
| 3. Airport/Aviation center | | | | |
| a. Administration | 4301 | - | | |
| b. Airport operations | 4302 | - | | |
| c. Other | 4309 | - | | |
| d. TOTAL -----> | | E01 \$ - | G01 | F01 |

Remarks

GENERAL FUND (Continued)

| B. EXPENDITURES - Modified Accrual (Continued) | Account No. (a) | Total expenditure (includes col.c&d) | Equipment and land purchases (c) | Construction (d) |
|---|-----------------------|--|--|---------------------|
| 4. Highways and streets | | | | |
| a. Administration | 4311 | E44 325,715 | G44 | F44 |
| b. Highways and streets | 4312 | E44 2,515,706 | G44 | F44 |
| c. Bridges, railroad crossing | 4313 | E44 - | G44 | F44 |
| d. Street lighting | 4316 | E44 - | G44 | F44 |
| e. Toll highways | 4316 | E45 - | G45 | F45 |
| f. Other highway, streets, and bridges | 4319 | E44 1,289,473 | G44 896,807 | F44 |
| g. TOTAL -----> | | \$ 4,130,894 | \$ 896,807 | |
| 5. Sanitation | | | | |
| a. Administration | 4321 | E80 - | G80 | F80 |
| b. Solid waste collection | 4323 | E81 - | G81 | F81 |
| c. Solid waste disposal | 4324 | E81 1,136,360 | 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 -----> | | \$ 1,136,360 | | |
| 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 |

GENERAL FUND (Continued)

| B. EXPENDITURES - Modified Accrual (Continued) | Account No. | Total expenditure <i>includes col c & d</i> | Equipment and land purchases | Construction |
|--|----------------|---|---------------------------------|--------------|
| | (a) | (b) | (c) | (d) |
| 8. Health | | | | |
| a. Administration | 4411 | - | | |
| b. Pest Control | 4414 | - | | |
| c. Health agencies and hospitals | 4415 | - | | |
| d. Other Health | 4419 | - | | |
| e. TOTAL -----> | | E32 \$ - | 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 | | E79 | G79 | F79 |
| a. Administration | 4441 | 153,046 | | |
| b. Direct assistance | 4442 | J67 - | | |
| c. Intergovernmental welfare payments | 4444 | M79 - | | |
| d. Vendor payments | 4445 | E75 - | | |
| e. Other welfare | 4449 | E79 - | G79 | F79 |
| f. TOTAL -----> | | \$ 153,046 | | |
| 11. Culture and recreation | | E61 | G61 | F61 |
| a. Parks and recreation | 4520 | 996,911 | | |
| b. Library | 4550 | E52 1,136,388 | G52 | F52 |
| c. Patriotic purposes | 4583 | E61 - | G61 | F61 |
| d. Other culture and recreation | 4589 | E61 25,000 | G61 25,000 | F61 |
| e. TOTAL -----> | | \$ 2,158,299 | \$ 25,000 | |
| 12. Conservation | | | | |
| a. Administration | 4611 | - | | |
| b. Purchase of natural resources | 4612 | - | | |
| c. Other conservation | 4619 | - | | |
| d. TOTAL -----> | | E59 \$ - | G59 | F59 |
| 13. Redevelopment and housing | | | | |
| a. Administration | 4631 | - | | |
| b. Redevelopment and housing | 4632 | - | | |
| c. TOTAL -----> | | E50 \$ - | G50 | F50 |

| GENERAL FUND (Continued) | | | | |
|--|------------------------|--|---|---------------------|
| B. EXPENDITURES - Modified Accrual (Continued) | Account No. | Total expenditure <i>includes col c & d</i> | Equipment and land purchases | Construction |
| | (a) | (b) | (c) | (d) |
| 14. Economic development | | | | |
| a. Administration | 4651 | - | \$ | \$ |
| b. Economic development | 4652 | 1,026,799 | | |
| c. Other economic development | 4659 | - | | |
| d. TOTAL -----> | | E89 \$ 1,026,799 | G89 \$ | F89 \$ |
| 15. Debt service | | | | |
| a. Principal long term bonds and notes | 4711 | 355,000 | \$ | \$ |
| b. Interest on long term bonds and notes | 4721 | 154,135 | | |
| c. Interest on tax and revenue anticipation notes | 4723 | - | | |
| d. Other debt service charges | 4790 | - | | |
| e. TOTAL -----> | | \$ 509,135 | \$ | \$ |
| 16. Capital outlay (not reported above) | | | | |
| a. Land and improvements | 4901 | - | \$ | |
| b. Machinery, vehicles, and equipment | 4902 | - | G89 | \$ |
| c. Buildings | 4903 | - | \$ | F89 |
| d. Improvements other than buildings | 4909 | - | \$ | F89 |
| e. TOTAL -----> | | \$ - | | |
| 17. Interfund operating transfers out | | | | |
| a. Transfers to special revenue funds | 4912 | 2,300 | | |
| b. Transfers to capital projects funds | 4913 | - | | |
| c. Transfers to proprietary funds | 4914 | - | | |
| d. Transfers to capital reserve funds | 4915 | - | | |
| e. Transfers to expendable trust funds | 4916 | - | | |
| f. Transfers to non-expendable trust funds | 4918 | - | | |
| g. TOTAL -----> | | \$ 2,300 | | |
| Cumulative Expenditure Totals from pages 4-7.....> | | 23,191,947 | 1,407,402 | |
| Remarks | | | | |

GENERAL FUND (Continued)

| B. EXPENDITURES - Modified Accrual (Continued) | Account No. | Total expenditure <i>includes col c & d</i> | Equipment and land purchases | Construction |
|--|----------------|---|---------------------------------|--------------|
| | (a) | (b) | (c) | (d) |
| 18. Payments to other governments | | | | |
| a. Taxes assessed for county | 4931 | \$ 3,276,821 | ✓ | |
| b. Taxes assessed for precincts/village districts | 4932 | 89,344 | ✓ | |
| c. Local education taxes assessed | 4933 | 38,943,365 | ✓ | |
| d. Taxes assessed for state | 4934 | 6,714,124 | ✓ | |
| e. Payments to other governments | 4939 | | | |
| f. TOTAL -----> | | \$ 49,023,674 | | |
| 19. TOTAL EXPENDITURES -----> | | \$ 72,215,621 | \$ 1,407,402 | |
| 20. TOTAL FUND EQUITY (End of year) <i>(Should equal line B.2g, column c, on page 9 and line 13 on page 3, less line 19 above) -----></i> | | \$ 7,070,315 | 4,007,568 | |
| 21. TOTAL OF LINES 19 AND 20 <i>(Should equal line 13 on page 3) -----></i> | | \$ 79,285,936 | 5,414,970 | |

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

| Account number (a) | Item (b) | Amount (c) |
|--------------------------|-------------|---------------|
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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 | 31,536,182 | 31,071,467 |
| b. Investments | | 1030 | 5,253,246 | 2,518,897 |
| c. Taxes receivable (From Section D, page 12) | | 1080 | 4,410,118 | 6,365,407 ✓ |
| d. Tax liens receivable (From Section D, page 12) | | 1110 | 1,050,926 | 1,014,621 |
| e. Accounts receivable | | 1150 | 1,257,093 | 695,663 |
| f. Due from other governments | | 1260 | - | - |
| g. Due from other funds | | 1310 | - | 890,791 |
| h. Other current assets | | 1400 | 83,767 | 123,305 |
| i. Tax deeded property (subject to resale) | | 1670 | 30,645 | 15,693 |
| j. TOTAL ASSETS (Should equal line B3) ----- > | | | \$ 43,621,977 | \$ 42,695,844 |
| B. LIABILITIES AND FUND EQUITY | | | | |
| 1. Current liabilities | | | | |
| a. Warrants and accounts payable | | 2020 | 1,573,370 | 1,727,862 |
| b. Compensated absences payable | | 2030 | 673,771 | 565,700 |
| c. Contracts payable | | 2050 | - | 7,350 |
| d. Due to other governments | | 2070 | - | - |
| e. Due to school districts | | 2075 | 10,000 | 10,000 ✓ |
| f. Due to other funds | | 2080 | 1,063,912 | - |
| g. Deferred revenue | | 2220 | 31,745,746 | 32,730,374 |
| h. Notes payable - Current | | 2230 | - | - |
| i. Bonds payable - Current | | 2250 | - | - |
| j. Other payables | | 2270 | 593,984 | 584,243 |
| k. TOTAL LIABILITIES -----> | | | \$ 35,660,783 | \$ 35,625,529 |
| 2. Fund equity (Please detail on page 10) | | | | |
| a. Assigned (formerly reserve for encumbrances) | | 2440 | 571,021 | 732,150 |
| 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 | 5,032,175 | 4,007,568 |
| e. Assigned (formerly reserve for special purposes) | | 2490 | 155,852 | 523,905 |
| f. Unassigned (formerly unreserved fund balance) | | 2530 | 2,202,146 | 1,806,692 |
| g. TOTAL FUND EQUITY -----> | | | \$ 7,961,194 | \$ 7,070,315 |
| 3. TOTAL LIABILITIES AND FUND EQUITY -----> (Should equal line A1) -----> | | | \$ 43,621,977 | \$ 42,695,844 |

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) |
|-----------------------|--|---------------|
| 2440 | 4152 Revaluation of property | 1,475 |
| | 4199 Other general government | 316,245 |
| | 4312 Highways and streets | 266,749 |
| | 4324 Solid waste disposal | 13,174 |
| | 4319 Other highway, streets, and bridges | 386 |
| | 4520 Parks and recreation | 26,256 |
| | 4220 Fire | 81,078 |
| | 4550 Library | 21,901 |
| | 4210 Police | 4,886 |
| | Total 2440 | 732,150 |

Please Detail Reserves from page 9 (Balance Sheet)

| Account number (a) | Item (b) | Amount (c) |
|-----------------------|---|---------------|
| 2460 | Capital Reserve Funds | 4,007,568 |
| | | |
| 2490 | Nonspendable fund balance (reserve for inventory) | 115,858 |
| | Nonspendable FB (reserve for noncurrent ambulance AR) | 408,047 |
| | | |
| | Total 2490 | 523,905 |
| | | |
| | | |
| | | |
| | | |

GENERAL FUND

A. PLEASE LIST THE ANNUAL REQUIREMENTS TO AMORTIZE ALL GENERAL OBLIGATION DEBT
(as of June 30, 2011 for the ensuing five years)

| | Year (a) | Principal (b) | Interest (c) | Total (d) |
|--|-------------|------------------|-----------------|--------------|
| 1. Green's Pond Land, Drainage, Organic Waste, Interceptor | 2012 | \$ 721,682 | \$ 210,506 | \$ 932,188 |
| 2. Green's Pond Land, Drainage, Organic Waste, Interceptor | 2013 | 740,883 | 172,653 | \$ 913,536 |
| 3. Green's Pond Land, Drainage, Organic Waste, Interceptor | 2014 | 760,741 | 141,731 | \$ 902,472 |
| 4. Green's Pond Land, Drainage, Organic Waste, Interceptor | 2015 | 781,288 | 109,569 | \$ 890,857 |
| 5. Green's Pond Land, Drainage, Organic Waste, Interceptor | 2016 | 435,105 | 75,791 | \$ 510,896 |
| 6. SUBTOTAL (Sum of lines 1-5) | | \$ 3,439,699 | \$ 710,250 | \$ 4,149,949 |
| 7. Remaining periods of debt | | 1,745,530 | 188,649 | \$ 1,934,179 |
| 8. TOTAL -----> | | \$ 5,185,229 | \$ 898,899 | \$ 6,084,128 |

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 |
|----------------------------|----------------------------|----------------|---------------------------|----------------------|------------------------------|---------------------------------------|-------------------------------|--------------------------------|---------------------------------|
| Green's Pond Land Bond | \$ 4,075,000 | Gov'tal | various | 4.08% | 08/15/17 | \$ 2,160,000 | \$ | \$ (270,000) | \$ 1,890,000 |
| Drainage Improvement Bond | 1,708,000 | Gov'tal | various | 4.47 | 08/15/22 | 1,515,000 | | (85,000) | 1,430,000 |
| Organic Waste Composting F | 4,725,500 | Bus-type | various | 4.63 | 04/01/15 | 1,607,176 | | (293,004) | 1,314,172 |
| Interceptor Repair | 551,057 | Bus-type | various | 1.85 | 10/01/20 | 545,219 | 5,838 | | 551,057 |
| | | | | | | | | | |
| | | | | | | | | | |
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| | | | | | | | | | |
| | | | | | | | | | |
| TOTAL | \$ 11,059,557 | | | | | \$ 5,827,395 | \$ 5,838 | \$ (648,004) | \$ 5,185,229 |

Remarks

| RECONCILIATIONS | | | |
|---|----------------|----------------------|---------------------|
| A. RECONCILIATION OF SCHOOL DISTRICT LIABILITY | | Amount | |
| 1. School district liability at beginning of year (Account number 2075, column b, on page 9) | \$ Pr Yr | 10,000 | |
| 2. ADD: School district assessment for current year | ✓ | 45,657,509 | |
| 3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2) | | 45,667,509 | |
| 4. SUBTRACT: Payments made to school district | | < 45,657,509 > | |
| 5. School district liability at end of year (lines 3 less line 4) (Account number 2075, column c, on page 9) | To B/S | 10,000 | |
| B. RECONCILIATION OF TAX ANTICIPATION NOTES | | Amount | |
| 1. Short-term (TANS) debt at beginning of year | 61V \$ | 204,119 | |
| 2. ADD: New issues during current year | | 2,007,868 | |
| 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 \$ | 2,211,987 | |
| 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) * | ✓ | 390,305 | ✓ 182,276 |
| 2. SUBTRACT: Abatements made (From tax collector's report) | | | 15,598 |
| 3. SUBTRACT: Discounts | | | - |
| 4. SUBTRACT: Refunds (Cash abatements) | | | 123,367 |
| 5. ESTIMATED ALLOWANCE FOR ABATEMENTS AT END OF YEAR ** | | | 239,919 |
| 6. Excess of estimate (Add to revenue on page 1, line 1a) | | 390,305 | (196,608) 43,311 |
| | | | 193,697 433,616 |
| *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 | close to MS-61 | ✓ 6,365,407 | 1,270,233 |
| 2. SUBTRACT: "Overlay" carried forward as Allowance for Abatements (from Worksheet C, line 5) | | | 239,919 |
| 3. Receivable, end of year * | To B/S | ✓ 6,365,407 | 1,030,314 |
| | | | 7,395,721 |
| * (These amounts are entered on page 9, account numbers 1080 and 1110, column c) | | | |

1,014,621 to B/S
off by 15,693.

SUMMARY OF REVENUES FOR ALL OTHER FUNDS

| REVENUE AND OTHER FINANCING SOURCES | Capital Projects (a) | | Special Revenue (b) | | Proprietary funds | |
|---|----------------------|-----------|---------------------|---------|-------------------|----------------------|
| | T01 \$ | T29 | T01 \$ | T29 | Enterprise (c) | Internal service (d) |
| 1. Revenue from taxes | | | 27,808 | | | |
| 2. Revenue from licenses, permits, and fees | | | | | | |
| 3. Revenue directly from the federal government | | 113,570 | | | | |
| 4. Revenue from the State of New Hampshire | | | | | | |
| 5. Revenue from other governments | | | | | | |
| 6. Revenue from charges for services | | | | | | |
| (a) Water supply system charges | | 1,099,755 | | | | |
| (b) Sewer user charges | | | | | | |
| (c) Garbage/refuse collection charges | | | | | | |
| (d) Electric | | | | | | |
| (e) Airport and aviation | | | | | | |
| (f) Highway | | | | | | |
| (g) Toll facilities | | | | | | |
| (h) Parks and recreation | | | | | | |
| (i) Parking | | | | | | |
| (j) Transit or bus system | | | | | | |
| (k) Other - Specify | | | | | | |
| (1) Library fines | | | 39,235 | | | |
| (2) Fire protection - hydrant rental fees | | | 87,095 | | | |
| (3) Other revenue | | | 11,609 | | | |
| 7. Revenue from miscellaneous sources | | | | | | |
| (a) Interest on investments | | 1,425 | | | | |
| (b) Other miscellaneous sources | | | | | | |
| 8. Interfund operating transfers in | | | | | | |
| 9. Other financial sources | | | | | | |
| 10. TOTAL REVENUE AND OTHER SOURCES | \$ | 1,214,750 | \$ | 683,273 | \$ | 3,432,312 |

SUMMARY OF EXPENDITURES FOR ALL OTHER FUNDS

| EXPENDITURES (BY FUNCTIONS) | Capital projects (a) | | Special revenue (b) | | Proprietary funds | |
|---------------------------------------|----------------------|-----------|---------------------|-----------|-------------------|-------------------------|
| | F89 \$ | F62 | E89 \$ | E62 | Enterprise (c) | Internal service (d) |
| 1. General government | | | E89 \$ 303,274 | E62 | E89 \$ | |
| 2. Public Safety | | | | | | |
| (a) Police | | | | | | |
| (b) Ambulance | | | | | | |
| (c) Fire | | | | | | |
| 3. Airport/Aviation center | | | | | | |
| 4. Highway and streets | | | | | | |
| 5. Toll Highways | | | | | | |
| 6. Sanitation | | | | | | |
| 7. Water distribution and treatment | | | | | | |
| 8. Sewerage | | | | | | |
| 9. Electric | | | | | | |
| 10. Health | | | | | | |
| 11. Welfare | | | | | | |
| 12. Culture and recreation | | | | | | |
| 13. Parking | | | | | | |
| 14. Transit or bus system | | | | | | |
| 15. Conservation | | | | | | |
| 16. Redevelopment and housing | | | | | | |
| 17. Economic development | | | | | | |
| 18. Debt service | | | | | | |
| 19. Capital outlay - other | | | | | | |
| 20. Interfund operating transfers out | | | | | | |
| 21. TOTAL EXPENDITURES | \$ | 2,112,746 | \$ | 1,024,141 | \$ | 4,749,854 |
| Remarks | | | | | | |

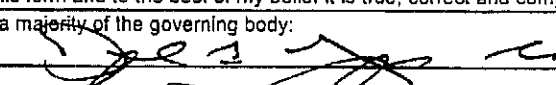
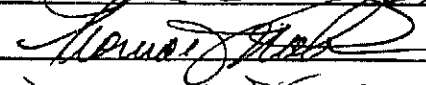
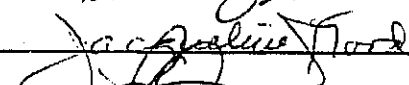
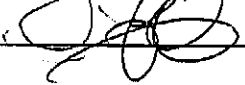
BALANCE SHEET FOR SUMMARY OF ALL OTHER FUNDS

| A. ASSETS | Account No. (a) | Capital Projects (b) | Special Revenue (c) | Proprietary funds | |
|---|-----------------|----------------------|---------------------|-------------------|----------------------|
| | | | | Enterprise (d) | Internal service (e) |
| 1. Current assets | | | | | |
| (a) Cash and equivalents | 1010 | \$ 72,827 | \$ 759,579 | \$ 3,050,216 | |
| (b) Investments | 1030 | | | 551,348 | |
| (c) Accounts receivable | 1150 | 611,118 | 77,666 | 506,110 | |
| (d) Due from other governments | 1260 | | | 1,279,284 | |
| (e) Due from other funds | 1310 | | 1,255,482 | | |
| (f) Other - Specify --L | | | | | |
| 2. Fixed assets | | | | | |
| (a) Land and improvements | 1610 | | | \$ 238,770 | |
| (b) Buildings | 1620 | | | 59,625,419 | |
| (c) Machinery, vehicles, and equipment | 1640 | | | 9,261,378 | |
| (d) Construction in progress | 1650 | | | 2,603,635 | |
| (e) Improvements other than buildings | 1660 | | | 412,390 | |
| (f) Other - Specify --L Accumulated depreciation | | | | (28,695,748) | |
| 3. TOTAL ASSETS | | \$ 583,945 | \$ 2,092,727 | \$ 48,632,802 | \$ |
| Remarks | | | | | |

BALANCE SHEET FOR SUMMARY OF ALL OTHER FUNDS (Continued)

| B. LIABILITIES AND FUND EQUITY | Account No. (e) | Capital projects (b) | Special revenue (c) | Proprietary funds | |
|---|-----------------|----------------------|---------------------|-------------------|----------------------|
| | | | | Enterprise (d) | Internal service (e) |
| 1. Liabilities | | | | | |
| (a) Warrants and accounts payable | 2020 | \$ 194,789 | \$ 201 | \$ 125,551 | \$ |
| (b) Compensated absences payable | 2030 | | | 97,729 | |
| (c) Contracts payable | 2060 | 109,533 | | 94,255 | |
| (d) Due to other governments | 2070 | | | | |
| (e) Due to other funds | 2080 | 380,205 | | 1,766,044 | |
| (f) Deferred revenue | 2220 | | 11,188 | 16,078 | |
| (g) Notes and bonds payable | | | | 4,077,216 | |
| (h) Other - Specify --< | | | | | |
| (i) TOTAL LIABILITIES -----> | | \$ 684,527 | \$ 11,389 | \$ 6,176,873 | \$ |
| 2. Fund Equity/Capital | | | | | |
| (a) Assigned (formerly reserve for encumbrances) | 2440 | | | | |
| (b) Assigned (formerly reserve for special purposes) | 2490 | | | | |
| (c) Unassigned (formerly unreserved fund balance-deficit) | 2530 | (582) | 2,081,338 | | |
| (d) Municipal contributed capital | 2610 | | | | |
| (e) Other contributed capital | 2620 | | | | |
| (f) Retained earnings | 2790 | | | 42,655,929 | |
| (g) TOTAL FUND EQUITY -----> | | \$ (582) | \$ 2,081,338 | \$ 42,655,929 | \$ |
| 3. TOTAL LIABILITIES AND FUND EQUITY -----> | | \$ 683,945 | \$ 2,092,727 | \$ 48,832,802 | \$ |

| SUPPLEMENTAL INFORMATION WORKSHEET | | | | |
|--|---|-------------------------------|------------------|---|
| A. INTERGOVERNMENTAL EXPENDITURES | | | | |
| Report payments made to the State or other local governments <i>on reimbursement or cost-sharing basis</i> . Do not include these expenditures in part VIII. | | | | |
| Purpose (a) | Account No. (b) | Amount (c) | | |
| Payments made to other local governments for: | | | | |
| Schools | | M12 | 45,657,509 | |
| Sewers | | M80 | | |
| All other - County | 4931 | M89 | 3,276,821 | |
| 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 this fiscal year (e) |
| | | Issued (c) | Retired (d) | |
| Industrial revenue | 19T | 24T | 34T | 44T |
| All other debt | 19U 5,827,395 | 29U 5,838 | 39U (648,004) | 49U 5,185,229 |
| Interest on water debt | 19I | | | |
| C. SALARIES AND WAGES | | | | Total wages paid |
| 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. | | | | Z00 |
| | | | | 11,901,458 |
| 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 | 38,024,334 | | | |

| CERTIFICATION | |
|--|--|
| Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete. | Date Signed |
| Signatures of a majority of the governing body: | |
|  | 7/27/11 |
|  | 10/3/11 |
|  | 10/3/11 |
|  | 10-3-11 |
| 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) | Signature |
| Regular Office Hours | Email address |
| 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 |