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

STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION



ANNUAL CITY/TOWN
FINANCIAL REPORT

30 2 006 002 1 86837
NASHUA CITY
MAYOR
229 MAIN STREET
CS-2019
NASHUA, NH 03061

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

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	Includes state ed tax 169,094,675
b. State and local taxes assessed for school districts	4933		
c. Land use change taxes - General Fund	3120	T01	
d. Land use change taxes - Conservation Fund	3121	T01	
e. Resident taxes	3180		
f. Timber taxes	3185	T01	2,654
g. Payments in lieu of taxes	3186	U99	130,243
h. Other taxes (Explain on separate schedule)	3189	T01	
i. Interest and penalties on delinquent taxes	3190	T01	787,463
j. Excavation Tax (@\$.02 per cu. yd.)	3187	T99	1,041
k. TOTAL (Excluding line 1b)			\$ 170,016,076
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 \$ 40,414,190
3. Revenue from licenses, permits, and fees			
a. Business licenses and permits	3210	T28	57,594
b. Motor vehicle permit fees	3220	T01	10,411,574
c. Building permits	3230	T29	462,189

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Part I 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 1,406,044
e. TOTAL ----- >		\$ 12,337,401
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 (FEMA; Homeland Security; COPPS, etc.)	3319	B89 104,782
d. TOTAL ----- >		\$ 104,782
5. Revenue from the State of New Hampshire		
a. Shared revenue block grant	3351	C30 \$
b. Meals and rooms distribution	3352	C30 3,886,883
c. Highway block grant	3353	C46 1,582,542
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	3359	C89 31,896
i. TOTAL ----- >		\$ 5,501,321
6. Revenue from other governments		
Intergovernmental revenue - Other	3379	D89 \$
7. Revenue from charges for services (Exclude interfund transfers)		
a. Income from departments	3401	A89 \$ 1,239,328
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 ----- >		\$ 1,239,328

Part I GENERAL FUND (Continued)

A. REVENUES - Modified Accrual (Continued)	Account No.	Amount
8. Revenue from miscellaneous sources	(a)	(b)
a. Special assessments	3500	U01 \$
b. Sale of municipal property	3501	U11 2,200
c. Interest on investments	3502	U20 402,886
d. Rents of property	3503	U40 314,560
e. Fines and forfeits	3504	U30 258,140
f. Insurance dividends and reimbursements	3506	U99
g. Contributions and donations	3508	U50
h. Other miscellaneous sources not otherwise classified	3509	U99 30,305
i. TOTAL ----- >		\$ 1,008,091
9. Interfund operating transfers in		
a. Transfers from special revenue fund	3912	\$ 90,255
b. Transfers from capital projects fund	3913	
c. Transfers from proprietary funds	3914	500,000
d. Transfers from capital reserve fund	3915	
e. Transfers from trust and fiduciary funds	3916	2,380,837
f. Transfers from conservation duns	3917	
g. TOTAL ----- >		\$ 2,971,092
10. Other financial sources		
a. Proceeds from long-term notes and general obligation bonds	3934	\$
b. Proceeds from all other bonds	3935	1,731
c. Other long-term financial sources	3939	
d. TOTAL ----- >		\$ 1,731
11. TOTAL REVENUES FROM ALL SOURCES ----- >		\$ 233,594,012
12. TOTAL FUND EQUITY (Beginning of year)		
(Should equal line B.2g, column b, page 9) ----- >		\$ 39,577,375
13. TOTAL OF LINES 11 AND 12		
(Should equal line 21, page 8) ----- >		\$ 273,171,367

Remarks

Part I **GENERAL FUND (Continued)**

B. EXPENDITURES - Modified Accrual	Account No.	Total expenditure	Equipment and land purchases	Construction
1. General government	(a)	<i>(includes col. c&d)</i>	(c)	(d)
a. Executive	4130	E29 477,220	G29	F29
b. Election and registration	4140	E89 379,180	G89	F89
c. Financial administration	4150	3,371,093	G23	F23
d. Revaluation of property	4152	E23	G23	F23
e. Legal expense	4153	E25 326,814	G25	F25
f. Personnel administration	4155	E29 7,970,936	G29	F29
g. Planning and zoning	4191	E29 664,083	G29	F29
h. General government building	4194	E31 415,726	G31	F31
i. Cemeteries	4195	E03 443,967	G03	F03
j. Insurance not otherwise allocated	4196	E89	G89	F89
k. Advertising and regional association	4197	E89 124,909	G89	F89
l. Other general government	4199	E89 1,218,033	G89	F89
m. TOTAL ----- >		\$ 15,391,961		
2. Public safety		E62	G62	F62
a. Police	4210	18,522,196		
b. Ambulance	4215	E32	G32	F32
c. Fire	4220	E24 14,822,778	G24	F24
d. Building inspection	4240	E66 661,391	G66	F66
e. Emergency management	4290	E89 6,218	G89	F89
f. Other public safety (including communications)	4299	E89 2,862,346	G89	F89
g. TOTAL ----- >		\$ 36,874,929		
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)	Account No. (a)	Total expenditure (Includes col.c&d)	Equipment and land purchases (c)	Construction (d)
4. Highways and streets				
a. Administration	4311	E44 712,418	G44	F44
b. Highways and streets	4312	E44 5,561,959	G44	F44
c. Bridges, railroad crossing	4313	E44	G44	F44
d. Street lighting	4316	E44 788,381	G44	F44
e. Toll highways	4316	E45	G45	F45
f. Other highway, streets, and bridges	4319	E44 991,673	G44	F44
g. TOTAL ----- >		\$ 8,054,431		
5. Sanitation				
a. Administration	4321	E80	G80	F80
b. Solid waste collection	4323	E81	G81	F81
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 ----- >				
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 <i>includes col c & d</i>	Equipment and land purchases	Construction
	(a)	(b)	(c)	(d)
8. Health				
a. Administration	4411	535,909		
b. Pest Control	4414			
c. Health agencies and hospitals	4415			
d. Other Health	4419	332,245		
e. TOTAL ----->		E32 \$ 868,154	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>		117,930,581		
10. Welfare				
a. Administration	4441	335,809		
b. Direct assistance	4442	693,291		
c. Intergovernmental welfare payments	4444			
d. Vendor payments	4445			
e. Other welfare	4449		G79	F79
f. TOTAL ----->		\$ 1,029,100		
11. Culture and recreation				
a. Parks and recreation	4520	2,654,583	G61	F61
b. Library	4550	2,281,719	G52	F52
c. Patriotic purposes	4583	9,200	G61	F61
d. Other culture and recreation	4589	37,547	G61	F61
e. TOTAL ----->		\$ 4,983,049		
12. Conservation				
a. Administration	4611	3,848		
b. Purchase of natural resources	4612			
c. Other conservation	4619			
d. TOTAL ----->		E59 \$ 3,848	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 <i>includes col c & d</i> (b)	Equipment and land purchases (c)	Construction (d)
14. Economic development				
a. Administration	4651	117,474	\$	\$
b. Economic development	4652			
c. Other economic development	4659			
d. TOTAL ----->		E89 \$ 117,474	G89 \$	F89 \$
15. Debt service				
a. Principal long term bonds and notes	4711	2,333,569	\$	\$
b. Interest on long term bonds and notes	4721	1,148,063		
c. Interest on tax and revenue anticipation notes	4723			
d. Other debt service charges	4790	69,668		
e. TOTAL ----->		E23 \$ 3,551,300	\$	\$
16. Capital outlay (not reported above)				
a. Land and improvements	4901	-	\$	
b. Machinery, vehicles, and equipment	4902	1,144,062	G89 1,144,062	\$
c. Buildings	4903	1,053,735	G89 \$	F89 1,053,735
d. Improvements other than buildings	4909	2,081,305	G89 \$	F89 2,081,305
e. TOTAL ----->		\$ 4,279,102	\$ 1,144,062	\$ 3,135,040
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	33,175,233		
d. Transfers to capital reserve funds	4915			
e. Transfers to expendable trust funds	4916	687,068		
f. Transfers to non-expendable trust funds	4918			
g. TOTAL ----->		\$ 33,862,301		
Cumulative Expenditure Totals from pages 4-7.....>		226,946,230.00		

Remarks

Part I 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	\$ 9,416,623.00		
b. Taxes assessed for precincts/village districts	4932			
c. Local education taxes assessed	4933			
d. Taxes assessed for state	4934			
e. Payments to other governments	4939			
f. TOTAL ----->		\$ 9,416,623		
19. TOTAL EXPENDITURES ----->		\$ 236,362,853		
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>		\$ 36,808,534		
21. TOTAL OF LINES 19 AND 20 <i>(Should equal line 13 on page 3) -----></i>		\$ 273,171,387		

why not 19m

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)

Part III GENERAL FUND BALANCE SHEET

June 30, 2011

		MODIFIED ACCRUAL		
A. ASSETS		Account No. (a)	Beginning of Year (b)	End of year (c)
1. Current assets				
a. Cash and equivalents		1010	111,826,386	99,852,128
b. Investments		1030	31,472,357	41,753,447
c. Taxes receivable (From Section D, page 12)		1080	9,466,996	9,777,470
d. Tax liens receivable (From Section D, page 12)		1110	4,433,551	4,669,982
e. Accounts receivable		1150	235,007	179,075
f. Due from other governments		1260	-	
g. Due from other funds		1310	-	
h. Other current assets		1400	42,081	24,119
i. Tax deduced property (subject to resale)		1670		
j. TOTAL ASSETS (Should equal line B3) ----->			157,476,378	156,256,221
B. LIABILITIES AND FUND EQUITY				
1. Current liabilities				
a. Warrants and accounts payable		2020	9,115,022	10,055,638
b. Compensated absences payable		2030		
c. Contracts payable		2050	70,305	48,160
d. Due to other governments		2070		
e. Due to school districts		2075		
f. Due to other funds		2080	25,564,233	23,268,015
g. Deferred revenue		2220	82,620,358	85,484,903
h. Notes payable - Current		2230		
i. Bonds payable - Current		2250	529,085	590,971
j. Other payables		2270		
k. TOTAL LIABILITIES ----->			117,899,003	119,447,687.00
2. Fund equity (Please detail on page 10)				
a. Assigned (formerly reserve for encumbrances)		2440	1,941,602	2,603,081
b. Committed (formerly reserve for continuing appropriations)		2450	2,711,670	626,256
c. Restricted (formerly reserve for appropriations voted for CRF/ETF)		2460		
d. Committed (formerly reserve for appropriations voted)		2460	4,900,000	4,300,000
e. Assigned (formerly reserve for special purposes)		2490	334,062	375,671
f. Unassigned (formerly unreserved fund balance)		2530	29,690,041	28,903,526
g. TOTAL FUND EQUITY ----->			39,577,375	36,808,534
3. TOTAL LIABILITIES AND FUND EQUITY -----> (Should equal line A1j) ----->			157,476,378	\$ 156,256,221

X UFB
33,203,526

* Per Rose Evans see Res. R-11-155
city voted to use 4,300,000 UFB to
reduce taxes. 56

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)
2440	Reserve for Encumbrances	2,603,081
2450	Reserve for Continuing Appropriations	626,256
2490	Reserve for Inventory	11,310
2490	Reserve for Tax Deed	214,361
2490	Reserve for Arbitrage	150,000

Part V **GENERAL FUND**

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

(as of (enter date) June 30, 2011

	Year (a)	Principal (b)	Interest (c)	Total (d)
1. General Fund - City & School	2,012	\$ 12,259,833	\$ 4,925,342	\$ 17,185,175
2. General Fund - City & School	2,013	11,959,612	4,437,587	\$ 16,397,199
3. General Fund - City & School	2,014	11,470,389	3,906,102	\$ 15,376,491
4. General Fund - City & School	2,015	11,390,780	3,416,959	\$ 14,807,739
5. General Fund - City & School	2,016	10,950,000	2,946,766	\$ 13,896,766
6. SUBTOTAL (Sum of lines 1-5)		\$ 58,030,614	\$ 19,632,756	\$ 77,663,370
7. Remaining periods of debt	2016-2027	62,345,001	9,440,231	\$ 71,785,232
8. TOTAL ----->		\$ 120,375,615	\$ 29,072,987	\$ 149,448,602

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
City Long Term Debt	See Attached Schedule		\$			\$ 25,644,191	\$ 6,000,000	\$ 2,333,568	\$ 29,310,623
School Long Term Debt	See Attached Schedule					100,595,767	-	9,530,777	91,064,990
Solid Waste Disposal Debt	See Attached Schedule					22,266,580	-	1,782,379	20,484,201
Wastewater Debt	See Attached Schedule					20,657,684	-	1,565,813	19,091,871
SEE ATTACHED SCHEDULE OF CITY & SCHOOL GENERAL FUND LONG TERM DEBT									
ENTERPRISE FUND LONG TERM DEBT SCHEDULES ARE ATTACHED TO PAGE 16 OF THIS REPORT									
TOTAL ----->						\$ 169,164,222	\$ 6,000,000	\$ 15,212,537	\$ 159,951,685

Remarks

**City of Nashua, New Hampshire
Debt Service Schedule
General Fund - City Debt
July 1, 2010 - June 30, 2011**

General Obligation Bonds

Description	Year of Issue	Year of Maturity	Issue Amount	Rate	Opening Balance July 2010	Principal Payment FY 2011	Principal Balance June 2011	Opening Balance July 2010	Interest Payment FY 2011	Interest Balance July 2011
Refunding Component-1991 Bond Issue	1996	2011	1,029,325	5.2400%	95,950	48,450	47,500	5,113	3,837	1,276
Refunding Component-Other	2002	2015	737,277	3.6600%	324,117	68,533	255,584	31,292	11,306	19,986
Refunding-Shady Lane Landfill Closure	2002	2015	897,967	3.6600%	410,550	84,523	326,027	40,596	14,389	26,207
Refunding-Ridge Road	2004	2016	56,245	2.6200%	36,431	5,463	30,968	4,625	1,182	3,443
Lake Street Fire Station & Communication System	1999	2019	6,150,000	4.3300%	1,220,000	305,000	915,000	131,913	52,384	79,529
Refunding-Lake Street Fire Station	2006	2026	762,900	3.7232%	762,900	-	762,900	216,709	33,572	183,137
Refunding-Communication System	2006	2026	738,300	3.7232%	738,300	-	738,300	209,681	32,488	177,193
Refunding-Athletic Fields	2005	2019	544,630	3.8927%	530,480	56,100	474,380	101,428	19,009	82,419
Refunding - SW Quadrant Land Acquisition	2005	2019	1,441,950	3.8927%	1,379,500	146,000	1,233,500	263,678	49,428	214,250
Citywide Communication Towers	2000	2021	5,000,000	5.1000%	250,000	250,000	-	6,875	6,875	-
Refunding-Citywide Communication Towers	2006	2026	2,588,100	3.7800%	2,570,000	15,000	2,555,000	663,847	111,706	552,141
Library Automation	2000	2021	522,000	5.1000%	25,000	25,000	-	688	688	-
Refunding Library Automation	2006	2026	259,165	3.7793%	257,615	1,615	256,000	66,596	11,205	55,391
NPD Headquarters Addition & Renovation	2000	2021	4,000,000	5.1000%	200,000	200,000	-	5,500	5,500	-
Refunding-NPD Headquarters Addition & Renovation	2006	2026	2,070,475	3.7807%	2,053,000	9,000	2,044,000	531,598	89,318	442,280
NPD CAD System	2000	2021	2,500,000	5.1000%	125,000	125,000	-	3,438	3,438	-
Refunding-NPD CAD System	2006	2026	1,293,600	3.7797%	1,285,000	5,000	1,280,000	332,928	55,969	276,959
Highway & Sidewalk Construction	2000	2021	1,168,000	5.1000%	60,000	60,000	-	1,650	1,650	-
Refunding Highway & Sidewalk Construction	2006	2026	585,217	3.7769%	577,847	3,885	573,962	146,298	25,065	121,233
Refunding-Holman Stadium Series A	2006	2026	2,527,500	3.9139%	2,492,500	15,000	2,477,500	871,500	108,613	762,887
Holman Stadium Series C	2002	2014	1,985,000	6.0981%	805,000	185,000	620,000	105,342	45,527	59,815
Departmental Equipment-Buses	2004	2024	172,500	3.6517%	72,500	20,000	52,500	7,000	2,800	4,200
Land Acquisition-NW Conservation	2004	2024	247,500	3.6386%	97,500	25,000	72,500	9,850	3,775	6,075

Description	Year of Issue	Year of Maturity	Issue Amount	Rate	Opening Balance July 2010	Principal Payment FY 2011	Principal Balance June 2011	Opening Balance July 2010	Interest Payment FY 2011	Interest Balance July 2011
Parking Facility	2004	2024	1,165,000	3.5555%	385,000	130,000	255,000	31,750	14,700	17,050
Senior Center	2006	2026	2,378,810	3.9543%	1,988,775	125,000	1,863,775	670,593	81,832	588,761
Police HVAC System (1)	2006	2026	322,090	3.9303%	262,125	20,000	242,125	82,652	10,704	71,948
Police HVAC System (2)	2006	2026	570,050	3.9553%	479,950	30,000	449,950	161,924	19,760	142,164
Fire-Land Acquisition	2006	2026	446,000	3.9540%	371,000	25,000	346,000	125,623	15,268	110,355
Fire Station	2006	2026	3,728,150	3.9815%	3,158,700	190,000	2,968,700	1,124,995	129,935	995,060
Nashua Riverwalk Tax Increment Financing Dist	2006	2026	1,124,650	3.9492%	944,650	60,000	884,650	314,949	38,904	276,045
Bus Garage	2006	2026	1,985,250	3.9807%	1,684,800	100,000	1,584,800	600,482	69,354	531,128
TOTAL GENERAL OBLIGATION BONDS:					\$ 25,644,190	\$ 2,333,569	\$ 23,310,621	\$ 6,871,113	\$ 1,070,181	\$ 5,800,932

New Debt

Description	Year of Issue	Year of Maturity	Issue Amount	Estimated Rate	Opening Balance July 2010	Principal Payment FY 2011	Principal Balance June 2011	Opening Balance July 2010	Interest Payment FY 2011	Interest Balance July 2011
City Building Improvements	2011	2030	1,295,000	3.0039%	-	-	1,295,000	-	-	396,000
Broad Street Parkway	2011	2030	2,205,000	3.0340%	-	-	2,205,000	-	-	705,632
Enterprise Resource Planning (ERP) System	2011	2016	2,500,000	1.3964%	-	-	2,500,000	-	-	159,975
TOTAL NEW DEBT TO BE ISSUED:			6,000,000		\$ -	\$ -	\$ 6,000,000	\$ -	\$ -	\$ 1,261,607

TOTAL CITY DEBT SERVICE GENERAL FUND:

\$ 25,644,190 \$ 2,333,569 \$ 29,310,621 \$ 6,871,113 \$ 1,070,181 \$ 7,062,539

City of Nashua, New Hampshire

Debt Service Schedule

General Fund - School Debt

July 1, 2010 June 30, 2011

General Obligation Bonds

Description	Year of Issue	Year of Maturity	Issue Amount	Rate	Principal		Interest		
					Opening Balance July 2010	Payment FY 2011	Balance June 2011	Payment FY 2011	Balance June 2011
Refunding Component-1991 Bond Issue	1996	2011	4,160,640	5.24%	387,840	195,840	192,000	15,510	5,161
Refunding-Elementary & Admin. Building Renovations	2002	2013	5,085,716	3.91%	1,173,500	517,000	656,500	40,327	29,230
Refunding-New Seattles & Elm Street Schools	2002	2015	2,976,476	3.66%	1,368,001	285,000	1,083,001	47,845	86,017
Refunding-New Seattles School	2004	2016	56,245	2.62%	36,431	5,463	30,968	1,182	3,443
Refunding-Fairgrounds Junior High School	2004	2016	3,581,613	2.62%	2,279,156	343,992	1,935,164	73,837	213,565
Refunding-Fairgrounds Junior High School	2004	2016	56,245	2.62%	36,431	5,463	30,968	1,182	3,443
Refunding-Dr. Crisp & Bicentennial Schools	2004	2016	3,599,653	2.62%	2,331,552	349,619	1,981,933	75,649	220,370
Refunding-Amherst Street School Renovations	2005	2019	2,606,470	3.89%	2,494,870	264,400	2,230,470	89,389	387,607
Refunding-School Land Acquisition	2005	2019	3,881,950	3.89%	3,715,150	393,500	3,321,650	133,114	577,148
Athletic Field	2000	2021	3,990,000	5.10%	200,000	200,000	-	5,500	-
Refunding-Athletic Field	2006	2026	2,059,900	3.78%	2,040,000	10,000	2,030,000	88,725	436,338
High School Construction	2000	2021	48,300,000	5.10%	2,415,000	2,415,000	-	66,413	-
Refunding-High School	2006	2026	24,926,643	3.78%	24,744,338	95,500	24,648,838	1,088,055	5,374,384
High School Planning	2000	2021	1,700,000	5.10%	85,000	85,000	-	2,338	-
Refunding-High School Planning	2006	2026	880,700	3.78%	871,000	5,000	866,000	37,829	186,334
High School Construction-Series A	2002	2022	38,745,000	4.73%	5,810,000	1,940,000	3,870,000	266,200	212,850
Refunding-High School Construction-Series A	2006	2026	18,527,500	3.86%	18,292,500	110,000	18,182,500	809,644	5,077,378
High School Construction	2004	2024	44,925,000	4.18%	32,315,000	2,310,000	30,005,000	1,356,000	9,197,175
Total					\$ 100,595,769	\$ 9,530,777	\$ 91,064,992	\$ 4,198,739	\$ 22,010,443

City of Nashua, New Hampshire
Debt Service Schedule
Wastewater User Fund
July 1, 2010 - June 30, 2011

General Obligation Bonds

Description	Year of Issue	Year of Maturity	Issue Amount	Rate	Opening Balance	Principal Payment	Principal Balance	Opening Balance	Interest Payment	Interest Balance
					July 2010	FY 2011	June 2011	July 2010	FY 2011	June 2011
Refunding Component-1989 Bond Issue	1996	2011	4,695,363	5.2400%	505,000	255,000	250,000	26,916	20,195	6,721
Refunding Component-1991 Bond Issue	1996	2011	227,535	5.2400%	21,210	10,710	10,500	1,130	848	282
Refunding-Sewer	2002	2012	854,284	4.1800%	281,500	88,000	193,500	19,313	10,506	8,807
Refunding Component-Sewer	2002	2015	186,478	3.6600%	76,000	15,833	60,167	7,261	2,658	4,603
TOTAL GENERAL OBLIGATION BONDS					\$ 883,710	\$ 369,543	\$ 514,167	\$ 54,620	\$ 34,207	\$ 20,413

State Revolving Fund (SRF) Loans

Description	Year of Issue	Year of Maturity	Issue Amount	Rate	Opening Balance	Principal Payment	Principal Balance	Opening Balance	Interest Payment	Interest Balance
					July 2010	FY 2011	June 2011	July 2010	FY 2011	June 2011
Sludge Digester	2001	2020	9,225,408	4.4600%	5,073,978	461,271	4,612,707	1,359,013	226,502	1,132,511
Wet Weather Flow Treatment Facility	2009	2029	14,700,000	2.9520%	14,700,000	735,000	13,965,000	4,122,468	412,247	3,710,221
TOTAL STATE REVOLVING FUND LOANS					\$ 19,773,978	\$ 1,196,271	\$ 18,577,707	\$ 5,481,481	\$ 638,749	\$ 4,842,732

TOTAL DEBT SERVICE WASTEWATER USER FUND: \$ 20,657,688 \$ 1,565,814 \$ 19,091,874 \$ 5,536,101 \$ 672,956 \$ 4,863,145

City of Nashua, New Hampshire

Debt Service Schedule

Solid Waste Disposal Fund

July 1, 2010 - June 30, 2011

General Obligation Bonds

Description	Year of Issue	Year of Maturity	Issue Amount	Rate	Opening Balance July 2010	Principal Payment FY 2011	Principal Balance June 2011	Opening Balance July 2010	Interest Payment FY 2011	Interest Balance June 2011
Refunding-Four Hills Landfill Closure	2002	2015	241,802	3.6600%	101,332	21,111	80,221	9,686	3,544	6,142
Lined Landfill Expansion II	2009	2023	7,265,000	2.7146%	6,750,000	515,000	6,235,000	1,512,800	191,820	1,320,980
TOTAL GENERAL OBLIGATION BONDS					\$ 6,851,332	\$ 536,111	\$ 6,315,221	\$ 1,522,486	\$ 195,364	\$ 1,327,122

State Revolving Fund (SRF) Loans

Description	Year of Issue	Year of Maturity	Issue Amount	Rate	Opening Balance July 2010	Principal Payment FY 2011	Principal Balance June 2011	Opening Balance June 2010	Interest Payment FY 2011	Interest Balance July 2011
Landfill Expansion & Closure	1999	2018	3,675,962	4.2160%	1,470,385	183,798	1,286,587	278,961	61,991	216,970
Landfill Expansion & Closure	2002	2021	8,789,062	3.9760%	4,833,983	439,453	4,394,530	1,153,196	192,199	960,997
Multi-site Landfill - Old Nashua	2004	2023	472,987	3.9760%	307,443	23,649	283,794	79,713	11,388	68,325
Multi-site landfill - Atherton Park	2004	2023	90,000	3.7280%	58,500	4,500	54,000	15,267	2,181	13,086
Multi-site Landfill - Roussel/Gardner	2004	2023	1,468,853	3.7280%	1,005,006	77,308	927,698	262,265	37,467	224,798
Multi-site Landfill - Shady Lane	2004	2023	234,626	3.7280%	152,508	11,731	140,777	39,798	5,685	34,113
MSW Closure	2005	2024	7,486,964	3.6880%	5,615,223	374,348	5,240,875	1,656,717	207,089	1,449,628
Multi-site Landfill - Engineering	2005	2024	1,051,123	3.7280%	788,343	52,556	735,787	232,592	29,074	203,518
Multi-site Landfill - Lincoln Park	2005	2024	1,578,480	3.7280%	1,183,860	78,924	1,104,936	349,286	43,661	305,625
TOTAL STATE REVOLVING FUND LOANS					\$ 15,415,251	\$ 1,246,267	\$ 14,168,984	\$ 4,067,795	\$ 590,735	\$ 3,477,060

TOTAL DEBT SERVICE SOLID WASTE DISPOSAL FUND:

\$ 22,266,583 \$ 1,782,378 \$ 20,484,205 \$ 5,590,281 \$ 786,899 \$ 4,804,182

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>	<i>Dependent School</i>	\$ \emptyset
2. ADD: School district assessment for current year		95,767,256
3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)		95,767,256
4. SUBTRACT: Payments made to school district		95,767,256
5. School district liability at end of year (lines 3 less line 4) <i>(Account number 2075, column c, on page 9)</i>	<i>To B/S</i>	\$ \emptyset

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	Prior years	TOTAL
	(a)	(b)	(c)
1. Overlay/Allowance for Abatements (Beginning of year) *	✓ 1,806,601	✓ 1,500,000	3,306,601
2. SUBTRACT: Abatements made (From tax collector's report)	4779 (230,229)	230,229 < >	235,008 (230,229)
3. SUBTRACT: Discounts	< >	(31,218)	< >
4. SUBTRACT: Refunds (Cash abatements)	< 192 >	469,171 (300,248)	469,363 < >
5. ESTIMATED ALLOWANCE FOR ABATEMENTS AT END OF YEAR **	331,466	1,168,534	1,500,000
6. Excess of estimate (Add to revenue on page 1, line 1a)	1,470,164 4,007,000	(367,934)	1,102,230 4,057,654
*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	1110 liens	TOTALS
	(a)	(b)	(c)
1. Uncollected, end of year	9,777,470	4,669,982	14,447,452
2. SUBTRACT: "Overlay" carried forward as Allowance for Abatements (from Worksheet C, line 5)	(331,466)	(1,168,534)	(1,500,000)
3. Receivable, end of year *	9,446,004	3,501,448	12,947,452

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

Part VII SUMMARY OF REVENUES FOR ALL OTHER FUNDS June 30, 2011

REVENUE AND OTHER FINANCING SOURCES	Capital Projects (a)		Special Revenue (b)	Enterprise (c)	Proprietary funds	
	T01 \$	T29			Internal service (d)	
1. Revenue from taxes	T01 \$		T01 \$		T01 \$	
	T29		T29		T29	
2. Revenue from licenses, permits, and fees	B89		B89		B89	4,145
3. Revenue directly from the federal government	C89	4,589	C89		C89	370,741
4. Revenue from the State of New Hampshire	D89	193,147	D89		D89	383,693
5. Revenue from other governments	A91		A91		A91	
6. Revenue from charges for services	A80		A80		A80	8,785,125
(a) Water supply system charges	A81		A81		A81	2,254,821
(b) Sewer user charges	A92		A92		A92	
(c) Garbage/refuse collection charges	A01		A01		A01	
(d) Electric	A44		A44		A44	
(e) Airport and aviation	A45		A45		A45	
(f) Highway	A61		A61		A61	
(g) Toll facilities	A60		A60	171,903	A60	
(h) Parks and recreation	A94		A94	510,395	A94	
(i) Parking	A89		A89	567,351	A89	
(j) Transit or bus system	A89		A89	917,771	A89	
(k) Other - Specify --L	A89		A89		A89	
(1) Police Special Services	A89		A89		A89	175,450
(2) Income from Departments - Misc	A89		A89	50,061	A89	
(3) Contributions & Donations	U20		U20	211,436	U20	72,454
7. Revenue from miscellaneous sources	U99	30	U99	3,466	U99	17,390
(a) Interest on investments	U99		U99	293,620	U99	129,164
(b) Other miscellaneous sources	U99	565,000	U99	677,747	U99	5,904,614
8. Interfund operating transfers in	U99	6,103,834	U99		U99	29,247,043
9. Other financial sources						9,640
10. TOTAL REVENUE AND OTHER SOURCES	\$	6,866,600	\$	9,856,456	\$	18,117,237
						\$
						31,422,095

Part VIII SUMMARY OF EXPENDITURES FOR ALL OTHER FUNDS

EXPENDITURES (BY FUNCTIONS)	Capital projects (a)	Special revenue (b)	Proprietary funds	
			Enterprise (c)	Internal service (d)
1. General government	F89	E89	E89	
2. Public Safety	\$	\$ 745,675	\$	\$ 32,341,840
(a) Police	F62	E62	E62	
(b) Ambulance		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	5,891,170
7. Water distribution and treatment	F91	F91	F91	
8. Sewerage	F80	E80	E80	10,196,964
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	E59	
16. Redevelopment and housing	F50	E50	E50	
17. Economic development	F89	E89	E89	
18. Debt service		E23	E23	1,639,598
19. Capital outlay - other	F89	F89	F89	
20. Interfund operating transfers out				
21. TOTAL EXPENDITURES	\$	\$ 10,915,216	\$	\$ 32,841,840

Remarks

Part X BALANCE SHEET FOR SUMMARY OF ALL OTHER FUNDS

	Account No. (a)	Capital Projects (b)	Special Revenue (c)	Proprietary funds	
				Enterprise (d)	Internal service (e)
A. ASSETS					
1. Current assets					
(a) Cash and equivalents	1010			\$ 14,468,190	
(b) Investments	1030				
(c) Accounts receivable	1150		133,574	2,597,525	60,580
(d) Due from other governments	1260	101,569	822,722	154,365	
(e) Due from other funds	1310	1,873,184	2,929,202	512,144	25,302,460
(f) Other - Specify --L Economic Develop Loan Receivable Working capital deposit Prepaid expenses			655,868		568,800 9,232
2. Fixed assets					
(a) Land and improvements	1610			\$ 12,862,662	
(b) Buildings	1620			47,074,736	
(c) Machinery, vehicles, and equipment	1640			11,060,750	
(d) Construction in progress	1650			6,354,715	
(e) Improvements other than buildings	1660			56,454,998	
(f) Other - Specify --L					
3. TOTAL ASSETS ----->		\$ 1,974,753	\$ 4,541,366	\$ 151,540,085	\$ 25,941,072
Remarks					

Part VIII BALANCE SHEET FOR SUMMARY OF ALL OTHER FUNDS (Continued)

B. LIABILITIES AND FUND EQUITY 1. Liabilities	Account No. (a)	Capital projects (b)	Special revenue (c)	Proprietary funds	
				Enterprise (d)	Internal service (e)
(a) Warrants and accounts payable	2020	\$ 769,810	\$ 553,600	\$ 625,555	\$ 1,404,883
(b) Compensated absences payable	2030			534,325	
(c) Contracts payable	2050	11,815		163,000	
(d) Due to other governments	2070			33,699,510	
(e) Due to other funds	2080			7,822,531	
(f) Deferred revenue	2220	47,346	260,981	111,021	9,358
(g) Notes and bonds payable				6,829,388	
(h) Other - Specify --L Interest Accrual - LTD Unamortized Bond Premium Accrued Closure Cost Liability IBNR Liability Loss Ratio Reimbursement Liability OPEB Liability				843,630 116,251 4,834,260 277,154	8,894,584 685,618
(i) TOTAL LIABILITIES ----->		\$ 828,971	\$ 814,581	\$ 55,856,625	\$ 10,994,443
2. Fund Equity/Capital					
(a) Assigned (formerly reserve for encumbrances)	2440	\$ 3,303,715	\$ 1,040,139		\$ 14,860
(b) Assigned (formerly reserve for special purposes)	2490				
(c) Unassigned (formerly unreserved fund balance-deficit)	2530	(2,157,933)	2,686,646		\$ 14,931,749
(d) Municipal contributed capital	2610			\$ 13,760,319	
(e) Other contributed capital	2620			37,829,146	
(f) Retained earnings	2790			44,093,995	
(g) TOTAL FUND EQUITY ----->		\$ 1,145,782	\$ 3,726,785	\$ 95,683,460	\$ 14,946,629
3. TOTAL LIABILITIES AND FUND EQUITY ----->		\$ 1,974,753	\$ 4,541,366	\$ 151,540,085	\$ 25,941,072

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 9,416,623
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 169,164,222	29U -	39U 15,212,537	49U 153,951,685
Interest on water debt	19I			

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
134,406,982

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 Ornif cents (b)
Bond funds - Unexpended proceeds from sale of bond issues held pending disbursement	W31 2,085,949
All other funds except employee retirement funds and nonexpendable trust funds.	W61 153,987,816

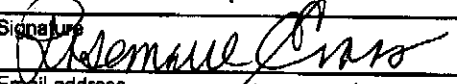
Remarks

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

Signatures of a majority of the governing body:

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) ROSEMARIE EVANS	Signature 
Regular Office Hours 8:30 - 5:00	Email address EVANSR@NASHUAN.H.GOV

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