


WFB
11,590,479
10/21/11

2011

FORM **F-65(MS-5)**

STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION

RECEIVED
OCT 8 2011



**ANNUAL CITY/TOWN
FINANCIAL REPORT**

30 2 009 002 1 30527
ROCHESTER CITY
BUSINESS OFFICE CITY HALL
31 WAKEFIELD ST
ROCHESTER, NH 03867

PLEASE RETURN COMPLETED FORM TO

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

Part I GENERAL FUND - Revenues and expenditures for the period - Specify
January 1, 2010 to December 31, 2010
OR
July 1, 2010 to June 30, 2011

A. REVENUES - Modified Accrual		Account No.	Amount
1. Revenue from taxes (Including state education)		(a)	(b)
a. Property taxes (commitment less overlay Plus Section C, line 6, column (c), page 12)		3110	\$ 42,348,176.31
b. State and local taxes assessed for school districts	\$ 16,639,725	4933	Do Not Enter In This Space
c. Land use change taxes - General Fund		3120	92,751.00
d. Land use change taxes - Conservation Fund		3121	
e. Resident taxes		3180	
f. Timber taxes		3185	23,100.14
g. Payments in lieu of taxes		3186	358,247.82
h. Other taxes (Explain on separate schedule)		3189	
i. Interest and penalties on delinquent taxes		3190	789,579.51
j. Excavation Tax (@\$.02 per cu. yd.)		3187	
k. TOTAL (Excluding line 1b)	----- >		\$ 43,611,854.78
2. TOTAL revenue for education purposes			1,056,946.47
3. Revenue from licenses, permits, and fees			
a. Business licenses and permits		3210	99,126.05
b. Motor vehicle permit fees		3220	3,571,148.56
c. Building permits		3230	268,095.50

Part I GENERAL FUND (Continued)

A. REVENUES - Modified Accrual (Continued)	Account No.	Amount
	(a)	(b)
3. Revenue from licenses, permits and fees		T29
(Continued)		
d. Other licenses, permits, and fees	3290	646,521.86
e. TOTAL ----- >		\$ 4,584,891.97
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		B89
(FEMA; Homeland Security; COPPS)	3319	
d. TOTAL ----- >		\$
5. Revenue from the State of New Hampshire		C30
a. Shared revenue block grant	3351	\$
b. Meals and rooms distribution	3352	C30 1,379,225.26
c. Highway block grant	3353	C46 627,044.08
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		C89
Welfare Reimbursements	3359	13,660.66
i. TOTAL ----- >		\$ 2,019,930.00
6. Revenue from other governments		D89
Intergovernmental revenue - Other	3379	\$
7. Revenue from charges for services		A89
<i>(Exclude interfund transfers)</i>		
a. Income from departments	3401	\$ 72,466.43
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 167,887.73
j. Cemeteries		A03
k. Toll Highways		A45
l. Other charges	3409	A89
m. TOTAL ----- >		\$ 240,354.16

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 1.00
c. Interest on investments	3502	U20 306,661.70
d. Rents of property	3503	U40 15,182.00
e. Fines and forfeits	3504	U30
f. Insurance dividends and reimbursements	3506	U99
g. Contributions and donations	3508	U50
h. Other miscellaneous sources not otherwise classified	3509	U99 262,369.41
I. TOTAL ----- >		\$ 584,214.11
9. Interfund operating transfers in		
a. Transfers from special revenue fund	3912	\$
b. Transfers from capital projects fund	3913	257,000.00
c. Transfers from proprietary funds	3914	30,624.28
d. Transfers from capital reserve fund	3915	
e. Transfers from trust and fiduciary funds	3916	
f. Transfers from conservation duns	3917	
g. TOTAL ----- >		\$ 287,624.28
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 ----- >		\$ 83,985,817.72
12. TOTAL FUND EQUITY (Beginning of year) (Should equal line B.2g, column b, page 9) ----- >		\$ 10,455,935.38 ✓
13. TOTAL OF LINES 11 AND 12 (Should equal line 21, page 8) ----- >		\$ 94,441,753.10 ✓

Remarks

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	375,173.29	G29	F29
b. Election and registration	4140	254,044.60	G89	F89
c. Financial administration	4150	737,575.29	G23 1,862.41	F23
d. Revaluation of property	4152	355,217.22	G23	F23
e. Legal expense	4153	191,669.35	G25	F25
f. Personnel administration	4155	132,485.14	G29	F29
g. Planning and zoning	4191	316,758.82	G29	F29
h. General government building	4194	705,571.42	G31 4,862.51	F31
i. Cemeteries	4195		G03	F03
j. Insurance not otherwise allocated	4196		G89	F89
k. Advertising and regional association	4197	39,795.70	G89	F89
l. Other general government	4199	387,643.09	G89 2,020.00	F89
m. TOTAL ----- >		3,495,933.92	8,744.92	
2. Public safety				
a. Police	4210	5,750,750.72	G62 2,685.78	F62
b. Ambulance	4215	48,545.00	G32	F32
c. Fire	4220	3,689,607.99	G24 13,101.18	F24
d. Building inspection	4240	426,654.96	G66 1,983.42	F66
e. Emergency management	4290		G89	F89
f. Other public safety (including communications)	4299	682,493.71	G89	F89
g. TOTAL ----- >		10,598,052.38	17,770.38	
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 1,017,022.45	G44	F44
b. Highways and streets	4312	E44 681,953.76	G44 1,973.23	F44
c. Bridges, railroad crossing	4313	E44	G44	F44
d. Street lighting	4316	E44 249,233.93	G44	F44
e. Toll highways	4316	E45	G45	F45
f. Other highway, streets, and bridges	4319	E44	G44	F44
g. TOTAL ----- >		1,948,210.14	1,973.23	
5. Sanitation				
a. Administration	4321	E80	G80	F80
b. Solid waste collection	4323	E81 500,754.80	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 ----- >		500,754.80		
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
8. Health	(a)	(b)	(c)	(d)
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>(includes expenditures incurred by the town, municipalities, and independent school districts)</i>				
10. Welfare		E79	G79	F79
a. Administration	4441	215,239.64		
b. Direct assistance	4442	158,290.70		
c. Intergovernmental welfare payments	4444			
d. Vendor payments	4445			
e. Other welfare	4449	45,910.50	G79	F79
f. TOTAL ----->		419,440.84		
11. Culture and recreation		E61	G61	F61
a. Parks and recreation	4520	656,224.18		
b. Library	4550	1,011,325.10	2,175.49	F52
c. Patriotic purposes	4583	1,500.00		F61
d. Other culture and recreation	4589			F61
e. TOTAL ----->		1,669,049.28	2,175.49	
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

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
14. Economic development	(a)	(b)	(c)	(d)
a. Administration	4651	194,899.89	\$	\$
b. Economic development	4652			
c. Other economic development	4659			
d. TOTAL ----->		E89 194,899.89	G89 \$	F89 \$
15. Debt service				
a. Principal long term bonds and notes	4711	2,910,938.06	\$	\$
b. Interest on long term bonds and notes	4721	1,226,840.42	\$	\$
c. Interest on tax and revenue anticipation notes	4723		\$	\$
d. Other debt service charges	4790		\$	\$
e. TOTAL ----->		E23 4,137,778.48	G89 \$	F89 \$
16. Capital outlay (not reported above)			G89	F89
a. Land and improvements	4901	\$	\$	\$
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	91,295.53		
b. Transfers to capital projects funds	4913	706,323.00		
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 ----->		797,618.53		
Cumulative Expenditure Totals from pages 4-7 ----->				

Remarks

Part III GENERAL FUND BALANCE SHEET

		MODIFIED ACCRUAL	
A. ASSETS	Account No.	Beginning of Year 2010 (b)	End of year 2011 (c)
1. Current assets			
a. Cash and equivalents	1010	11,960,361.47	17,277,815.77
b. Investments	1030	23,511,559.88	17,147,947.09
c. Taxes receivable (From Section D, page 12)	1080	27,821.05	19,232.55 ✓
d. Tax liens receivable (From Section D, page 12)	1110	1,361,658.70	1,402,024.89 ✓
e. Accounts receivable	1150	485,418.72	1,429,099.70
f. Due from other governments	1260		
g. Due from other funds	1310	6,626,000.77	12,783,766.74
h. Other current assets	1400	38,166.31	38,277.80
i. Tax deeded property (subject to resale)	1670	122,279.05	122,279.05
j. TOTAL ASSETS (Should equal line B3) ----- >		44,133,265.95	50,220,443.59
B. LIABILITIES AND FUND EQUITY			
1. Current liabilities			
a. Warrants and accounts payable	2020	1,466,701.66	1,145,829.01
b. Compensated absences payable	2030	4,524,642.45	4,434,793.99
c. Contracts payable	2050		
d. Due to other governments	2070		
e. Due to school districts	2075		∅ ✓
f. Due to other funds	2080	7,621,270.51	12,327,566.68
g. Deferred revenue	2220	20,045,666.37	20,679,849.52
h. Notes payable - Current	2230		
i. Bonds payable - Current	2250		
j. Other payables	2270	19,049.58	21,925.69
k. TOTAL LIABILITIES ----- >		33,677,330.57	38,609,964.89
2. Fund equity			
a. Reserve for encumbrances (Please detail on page 10)	2440		
b. Reserve for continuing appropriations (Detail on page 10)	2450		
c. Reserve for appropriations voted from surplus	2460		
d. Reserve for special purposes (Please detail on page 10)	2490	20,000.00	20,000.00
e. Unreserved fund balance	2530	10,435,935.38	11,590,478.70
f. TOTAL FUND EQUITY ----- >		✓ 10,455,935.38	✓ 11,610,478.70
3. TOTAL LIABILITIES AND FUND EQUITY ----- > (Should equal line A1j) ----- >		44,133,265.95	50,220,443.59

City of Rochester
Long Term Debt Req's. Principal & Interest Payments
20 YEAR SCHEDULE - AS OF JUNE 30, 2011

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
CITY											
PRINCIPAL	-	2,725,032	2,722,099	2,649,165	2,641,546	2,256,821	1,938,887	1,908,640	1,660,970	1,581,777	1,411,627
INTEREST	-	1,117,515	1,014,512	910,835	799,349	702,621	614,196	529,749	454,495	388,223	323,990
SCHOOL											
PRINCIPAL	-	1,748,918	1,747,755	1,741,593	1,737,764	1,711,447	735,285	704,305	582,270	581,107	548,698
INTEREST	-	510,393	444,124	377,795	308,019	240,555	173,043	145,146	120,233	99,915	79,627
SUBTOTALS CITY & SCHOOL											
PRINCIPAL & INTEREST	-	6,101,859	5,928,490	5,679,388	5,486,677	4,911,444	3,461,411	3,287,840	2,817,968	2,651,022	2,363,942
WATER FUND											
PRINCIPAL	-	844,158	844,678	840,191	834,116	761,513	761,966	759,066	608,573	601,146	546,173
INTEREST	-	400,994	375,294	349,606	319,000	291,814	264,747	233,740	205,890	184,912	163,912
SEWER FUND											
PRINCIPAL	-	1,554,332	1,554,293	1,539,270	1,538,190	1,516,766	1,511,791	1,497,279	1,443,801	1,425,618	1,426,685
INTEREST	-	711,812	649,923	587,817	524,611	462,756	401,088	338,277	277,131	218,429	160,177
ARENA FUND											
PRINCIPAL	-	69,499	69,499	69,499	69,499	69,360	69,360	69,360	69,360	69,360	69,360
INTEREST	-	31,233	28,100	24,938	21,735	18,507	15,271	12,015	8,739	6,270	4,608
GRAND TOTALS											
PRINCIPAL	-	6,941,940	6,938,324	6,839,718	6,821,115	6,315,907	5,017,288	4,938,649	4,364,974	4,226,242	3,969,929
INTEREST	-	2,771,948	2,511,953	2,250,991	1,972,713	1,716,253	1,468,346	1,258,928	1,066,488	897,750	733,314
2022											
CITY											
PRINCIPAL	1,167,806	1,163,806	1,012,806	1,012,806	712,806	547,806	547,806	143,950	99,030	-	27,905,188
INTEREST	269,283	219,000	171,762	126,922	88,521	57,223	33,163	9,194	3,961	-	7,834,515
SCHOOL											
PRINCIPAL	360,811	347,811	200,811	195,811	130,811	115,811	115,811	35,920	27,000	-	13,369,740
INTEREST	62,057	46,432	34,388	25,508	18,273	12,581	7,549	2,517	1,080	-	2,709,233
SUBTOTALS CITY & SCHOOL											
PRINCIPAL & INTEREST	1,859,957	1,777,050	1,419,767	1,361,047	950,411	733,421	704,329	191,582	131,071	-	51,818,676
WATER FUND											
PRINCIPAL	514,526	514,778	469,726	469,185	442,737	425,132	405,595	191,973	152,970	-	10,980,202
INTEREST	143,634	123,665	104,468	85,221	66,319	48,058	30,489	13,568	6,119	-	3,411,446
SEWER FUND											
PRINCIPAL	432,281	427,912	408,564	409,237	324,934	281,669	282,413	95,103	20,000	-	17,690,138
INTEREST	102,393	85,450	68,970	52,707	38,350	25,989	15,138	4,262	800	-	4,726,082
ARENA FUND											
PRINCIPAL	36,746	34,746	1,746	1,746	1,746	1,746	1,746	1,746	1,000	-	711,743
INTEREST	2,937	1,296	459	389	319	250	180	110	40	-	177,397
GRAND TOTALS											
PRINCIPAL	2,512,171	2,489,053	2,093,653	2,088,786	1,613,034	1,372,165	1,353,371	468,692	300,000	-	70,665,011
INTEREST	580,304	475,843	380,047	290,746	211,782	144,100	86,518	29,651	12,000	-	18,858,673
2023											
CITY											
PRINCIPAL	1,167,806	1,163,806	1,012,806	1,012,806	712,806	547,806	547,806	143,950	99,030	-	27,905,188
INTEREST	269,283	219,000	171,762	126,922	88,521	57,223	33,163	9,194	3,961	-	7,834,515
SCHOOL											
PRINCIPAL	360,811	347,811	200,811	195,811	130,811	115,811	115,811	35,920	27,000	-	13,369,740
INTEREST	62,057	46,432	34,388	25,508	18,273	12,581	7,549	2,517	1,080	-	2,709,233
SUBTOTALS CITY & SCHOOL											
PRINCIPAL & INTEREST	1,859,957	1,777,050	1,419,767	1,361,047	950,411	733,421	704,329	191,582	131,071	-	51,818,676
WATER FUND											
PRINCIPAL	514,526	514,778	469,726	469,185	442,737	425,132	405,595	191,973	152,970	-	10,980,202
INTEREST	143,634	123,665	104,468	85,221	66,319	48,058	30,489	13,568	6,119	-	3,411,446
SEWER FUND											
PRINCIPAL	432,281	427,912	408,564	409,237	324,934	281,669	282,413	95,103	20,000	-	17,690,138
INTEREST	102,393	85,450	68,970	52,707	38,350	25,989	15,138	4,262	800	-	4,726,082
ARENA FUND											
PRINCIPAL	36,746	34,746	1,746	1,746	1,746	1,746	1,746	1,746	1,000	-	711,743
INTEREST	2,937	1,296	459	389	319	250	180	110	40	-	177,397
GRAND TOTALS											
PRINCIPAL	2,512,171	2,489,053	2,093,653	2,088,786	1,613,034	1,372,165	1,353,371	468,692	300,000	-	70,665,011
INTEREST	580,304	475,843	380,047	290,746	211,782	144,100	86,518	29,651	12,000	-	18,858,673

City of Rochester, New Hampshire
 Annual Requirements to Amortize all Long Term Debt
 MS5 - ATTACHMENT A

Description	Annual Install	Interest Rate	Bonds O/S 6/30/2010	FY11			Bonds O/S 6/30/2011
				Principal Payments	Principal Forgiven	New Issues	
NHMBB 1991 Series A 12/15/1990	305,000.00	6.801%	305,000.00	305,000.00	-	-	-
NHMBB 1991 Series A 01/15/1991	730,000.00	6.800%	570,000.00	570,000.00	-	-	-
NHMBB 1992 Series C City	60,000.00	5.675%	180,000.00	60,000.00	-	-	120,000.00
NHMBB 1992 Series D Sewer	20,000.00	Var	60,000.00	20,000.00	-	-	40,000.00
NHMBB 1995 Series A	Var	5.424%	720,000.00	120,000.00	-	-	600,000.00
NHMBB 1996 Series C	Var	5.698%	505,000.00	75,000.00	-	-	430,000.00
NHMBB 1997 Series A	Var	5.040%	520,000.00	65,000.00	-	-	455,000.00
NHMBB 1998 Series A	Var	4.870%	1,170,000.00	130,000.00	-	-	1,040,000.00
Citizens Bank 2002 Issue	Var	4.460%	5,531,000.00	440,000.00	-	-	5,091,000.00
SRF 122-04 11/01/2001	Var	4.185%	10,577,909.93	961,628.13	-	-	9,616,281.80
Citizens Bank 2004 Bond Issue	Var	Var	9,035,000.00	860,000.00	-	-	8,175,000.00
Citizens Bank 2005 Bond Issue	Var	4.211%	10,380,000.00	1,395,000.00	-	-	8,985,000.00
QZAB Loan	92,194.00	1.780%	1,014,134.00	92,194.00	-	-	921,940.00
DWSRF 2001010-02 01/01/2005	60,862.00	2.180%	358,010.14	60,861.72	10,740.30	-	286,408.12
SRF 122-05 Chestnut Hill/Gonic I/1 06/30/2006	Var	3.488%	703,748.38	43,984.28	-	-	659,764.10
DWSRF 2001010-04 Groundwater 06/20/2007	Var	3.352%	416,643.61	18,582.94	3,774.22	-	394,286.45
Citizens Bank 06/01/2000 Issue Refunded 2007	Var	Var	570,000.00	570,000.00	-	-	-
Bank of America 2007	Var	Var	4,370,000.00	55,000.00	-	-	4,315,000.00
Roosevelt & Cross Series 2008 10 Yr Tax Exempt	Var	Var	2,870,000.05	355,000.01	-	-	2,515,000.04
Roosevelt & Cross Series 2008 20 Yr Tax Exempt	Var	Var	13,599,999.95	764,999.99	-	-	12,834,999.96
Roosevelt & Cross Series 2008 10 Yr Taxable	Var	Var	1,115,000.00	140,000.00	-	-	975,000.00
SRF CS-330122-06 Homemakers 02/04/2008	Var	3.352%	316,450.24	13,091.44	-	-	303,358.80
NHMBB 2008 Series A	Var	4.240%	660,000.00	35,000.00	-	-	625,000.00
SRF CS-330122-07 ER I/1 11/24/2008	Var	3.688%	1,667,148.24	92,619.35	-	-	1,574,528.89
SRF CS-330122-08 So Main/Solarbee 08/01/2009	Var	3.488%	1,268,363.65	66,755.98	-	-	1,201,607.67
DWSRF 2001010-05 02/01/2010	Var	2.952%	597,170.00	23,885.00	4,950.00	-	568,335.00
UBS (First Southwest) 5 Yr 1/15/10	Var	Var	272,954.00	64,252.24	-	-	208,701.76
UBS (First Southwest) 10 Yr 1/15/10	Var	Var	2,301,885.00	270,927.06	-	-	2,030,957.94
UBS (First Southwest) 20 Yr 1/15/10	Var	Var	6,688,161.00	327,820.70	-	-	6,360,340.30
Allain-Feuer Round Pond Land Purchase	37,500.00	NA	-	37,500.00	-	-	337,500.00
Totals			78,343,578.19	8,034,102.84	19,464.52	375,000.00	70,665,010.83

Part VI RECONCILIATIONS			
A. RECONCILIATION OF SCHOOL DISTRICT LIABILITY			
	Amount		
1. School district liability at beginning of year (Account number 2075, column b, on page 9)	\$ \emptyset		
2. ADD: School district assessment for current year	26,639,725		
3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)			
4. SUBTRACT: Payments made to school district	< >		
5. School district liability at end of year (lines 3 less line 4) (Account number 2075, column c, on page 9)	\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) (Be sure to include (TANS) in Account number 2230, column c, page 9)	64V \$		
PLEASE REFER TO THE INSTRUCTIONS TO COMPLETE SECTIONS C AND D			
C. ALLOWANCE FOR ABATEMENTS WORKSHEET			
	Current year (a)	Prior years (b)	TOTAL (c)
1. Overlay/Allowance for Abatements (Beginning of year) *	724,088.00	\emptyset	724,088.00
2. SUBTRACT: Abatements made (From tax collector's report)	(182,045.00)	< >	(182,045.00)
3. SUBTRACT: Discounts	< >	< >	< >
4. SUBTRACT: Refunds (Cash abatements)	< >	< >	< >
5. ESTIMATED ALLOWANCE FOR ABATEMENTS AT END OF YEAR **	0.00	< >	0.00
6. Excess of estimate (Add to revenue on page 1, line 1a)	542,043.00		542,043.00
<p>*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).</p> <p>**The amount in column c will go into line 1(b) for next year's worksheet.</p>			
D. TAXES/LIENS RECEIVABLE WORKSHEET			
	1,080.00 taxes (a)	1110 liens (b)	TOTALS (c)
1. Uncollected, end of year	19,232.55	1,402,024.89	1,421,257.44
2. SUBTRACT: "Overlay" carried forward as Allowance for Abatements (from Worksheet C, line 5)	< 0 >	< 0 >	< 0 >
3. Receivable, end of year *	19,232.55	1,402,024.89	1,421,257.44
* (These amounts are entered on page 9, account numbers 1080 and 1110, column c)			

Part VII SUMMARY OF REVENUES FOR ALL OTHER FUNDS

REVENUE AND OTHER FINANCING SOURCES	Capital Projects (a)		Special Revenue (b)	Proprietary funds	
	T01 \$	T29		Enterprise (c)	Internal service (d)
1. Revenue from taxes	T01		T01		
			\$	568,576.66	\$
2. Revenue from licenses, permits, and fees	T29		T29		
			700,457.87		
3. Revenue directly from the federal government	B89	54,846.00	B89		
4. Revenue from the State of New Hampshire			C89	143,607.00	376,864.99
	D89	1,727,941.54	D89		
5. Revenue from other governments	A91		A91	3,401,710.05	
6. Revenue from charges for services	A80		A80	4,630,151.47	
(a) Water supply system charges	A81		A81		
(b) Sewer user charges	A92		A92		
(c) Garbage/refuse collection charges	A01		A01		
(d) Electric	A44		A44		
(e) Airport and aviation	A45		A45		
(f) Highway	A61		A61		
(g) Toll facilities	A60		A60		
(h) Parks and recreation	A94		A94		
(i) Parking	A89		A89	155,428.73	
(j) Transit or bus system	A89		A89		
(k) Other - Specify ---Z	A89		A89		
(1) Construction Fees	A89		A89		
(2) Impact Fees	A89		A89		
(3) Misc	U20		U20		
7. Revenue from miscellaneous sources				21,250.00	
(a) Interest on investments	U99	36,717.38	U99	87,365.81	77,416.00
(b) Other miscellaneous sources	U99	1,362,933.47	U99	110,743.21	
8. Interfund operating transfers in	U99	453,159.90	U99	323,668.37	334,249.47
9. Other financial sources (Bonding)					
10. TOTAL REVENUE AND OTHER SOURCES		3,635,598.29		9,355,135.49	788,530.46

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 (and School)	F89 995,489.95	E89 803,256.66	E89	\$
2. Public Safety	F62 75,876.84	E62 657,785.17	E62	
(a) Police		E32	E32	
(b) Ambulance		E24	E24	
(c) Fire	F24 6,003.58	E01 63,483.30	E01	
3. Airport/Aviation center	F01	E44	E44	
4. Highway and streets	F44 4,394,149.51	F45 2,670.88	F45	
5. Toll Highways	F45	F81	F81	1,211,349.03
6. Sanitation	F81	F91	F91	3,162,067.93
7. Water distribution and treatment	F91	E80 7,000.00	E80	
8. Sewerage	F80	E92	E92	
9. Electric	F92	E32	E32	
10. Health	F32	E79	E79	
11. Welfare	F79	E61 61,524.50	E61	114,888.00
12. Culture and recreation	F61	E60 12,662.17	E60	362,430.98
13. Parking	F60	E94	E94	
14. Transit or bus system	F94	E59	E59	
15. Conservation	F59	E50 4,660.00	E50	
16. Redevelopment and housing	F50 500.00	E89 2,025,391.69	E89	
17. Economic development	F89 220,000.00	E23 203,009.22	E23	
18. Debt service		F89 3,705,099.00	F89	
19. Capital outlay - other				311,000.00
20. Interfund operating transfers out				522,000.00
21. TOTAL EXPENDITURES	6,132,279.08	4,363,443.59	10,176,821.27	4,488,324.96
Remarks				

Part IX 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		586,092.63		
(b) Investments	1030	890,924.63			
(c) Accounts receivable	1150		763,022.48	2,615,471.31	
(d) Due from other governments	1260			3,620,132.57	
(e) Due from other funds	1310		1,115,875.84	9,545,725.67	65,135.34
(f) Other - Specify --L PP Exp & Inventory			12,330.52	282,163.55	
2. Fixed assets					
(a) Land and improvements	1610			3,534,588.55	
(b) Buildings	1620			47,097,069.40	
(c) Machinery, vehicles, and equipment	1640			3,719,898.13	
(d) Construction in progress	1650			12,032,778.63	
(e) Improvements other than buildings	1660			43,944,530.70	
(f) Other - Specify --L Accum Dept				-32,293,583.52	
3. TOTAL ASSETS ----->		890,924.63	2,477,321.47	94,098,774.99	65,135.34
Remarks					

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

B. LIABILITIES AND FUND EQUITY	Account No. (a)	Capital projects (b)	Special revenue (c)	Proprietary funds	
				Enterprise (d)	Internal service (e)
1. Liabilities					
(a) Warrants and accounts payable	2020	559,193.68	269,740.74	838,956.58	673,334.92
(b) Compensated absences payable	2030		15,681.24	278,090.29	
(c) Contracts payable	2050	167,044.40		123,287.55	
(d) Due to other governments	2070	3,487,450.31			
(e) Due to other funds	2080		695,821.75	336,928.72	6,442,385.29
(f) Deferred revenue	2220		332,103.75	404,242.38	
(g) Notes and bonds payable				36,300,235.91	
(h) Other - Specify -- Interest Accrual				-4.06	
(i) TOTAL LIABILITIES ----->		4,213,688.39	1,313,347.48	38,281,737.37	7,115,720.21
2. Fund Equity/Capital					
(a) Reserve for encumbrances	2440				
(b) Reserve for special purposes	2490	-3,322,763.76			
(c) Unreserved fund balance	2530		1,163,973.99		
(d) Municipal contributed capital	2610				
(e) Other contributed capital	2620				
(f) Retained earnings	2790			55,817,037.62	-7,050,584.87
(g) TOTAL FUND EQUITY ----->		-3,322,763.76	1,163,973.99	55,817,037.62	-7,050,584.87
3. TOTAL LIABILITIES AND FUND EQUITY ----->		890,924.63	2,477,321.47	94,098,774.99	65,135.34

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 Tax	4931	M89 5,618,312.00
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 730,240.74			

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
46,531,593.51

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 11,477,586.63
All other funds except employee retirement funds and nonexpendable trust funds.	W61 34,425,762.86

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:

Blair Cox

Director of Finance

10/17/2011

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)
ROLAND CONNORS

Signature *Roland Connors*

Regular Office Hours

Email address
roland.connors@rochesternh.net

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