

WFB  
4,130,561  
11/17/11

FORM F-65(MS-5) RECEIVED

NOV 17 2011

NH DEPT. OF REVENUE ADM  
STATE OF NEW HAMPSHIRE  
DEPARTMENT OF REVENUE ADMINISTRATION  
MUNICIPAL SERVICES DIVISION

30 2 006 001 1 108874  
MANCHESTER CITY  
FINANCE DIRECTOR  
1 CITY HALL PLZ W. WING  
MANCHESTER, NH 03101



ANNUAL CITY/TOWN  
FINANCIAL REPORT

PLEASE  
RETURN  
COMPLETED  
FORM TO

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

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 \$ 172,229,975
b. State and local taxes assessed for school districts	\$ 73,840,703	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 13,641
g. Payments in lieu of taxes		3186	U99 797,622
h. Other taxes (Explain on separate schedule)		3189	T01 289,258
i. Interest and penalties on delinquent taxes		3190	T01 1,248,328
j. Excavation Tax (@\$.02 per cu. yd.)		3187	T99
k. TOTAL (Excluding line 1b)			\$ 174,578,824
Enter Only Dependent Schools in This Space			
3. Revenue from licenses, permits, and fees			
a. Business licenses and permits		3210	T28 675,897
b. Motor vehicle permit fees		3220	T01 15,072,605
c. Building permits		3230	T29 1,897,533

Part I GENERAL FUND (Continued)		
A. REVENUES - Modified Accrual (Continued)	Account No.	Amount
	(a)	(b)
<b>3. Revenue from licenses, permits and fees</b> (Continued)		
d. Other licenses, permits, and fees	3290	T29 2,547,316
<b>e. TOTAL ----- &gt;</b>		\$ 20,193,351
<b>4. Revenue from the federal government</b>		
a. Housing and urban renewal (HUD)	3311	B50 \$ 327,759
b. Environmental protection	3312	B89
c. Other federal grants and reimbursements - Specify (FEMA)	3319	B89 83,001
<b>d. TOTAL ----- &gt;</b>		\$ 410,760
<b>5. Revenue from the State of New Hampshire</b>		
a. Shared revenue block grant	3351	C30 \$
b. Meals and rooms distribution	3352	C30 454,927
c. Highway block grant	3353	C46 1,992,535
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 State Grants Landfill Closure State Share of State Retirement	3359	C89 26,338 191,098 1,975,023
<b>i. TOTAL ----- &gt;</b>		\$ 4,639,921
<b>6. Revenue from other governments</b>		
Intergovernmental revenue - Other	3379	D89 \$
<b>7. Revenue from charges for services</b> (Exclude interfund transfers)		
a. Income from departments	3401	A89 \$ 1,019,243
b. Water supply system charges	3402	A91
c. Sewer user charges	3403	A80 40,638
d. Garbage-refuse charges	3404	A81 12,523
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 36,328
<b>Page 2 TOTAL ----- &gt;</b>		\$ 1,108,732

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
c. Interest on investments	3502	U20 731,364
d. Rents of property	3503	U40 833,124
e. Fines and forfeits	3504	U30 89,361
f. Insurance dividends and reimbursements	3506	U99 1,710
g. Contributions and donations	3508	U50
h. Other miscellaneous sources not otherwise classified	3509	U99 1,430,385
i. TOTAL ----->		\$ 3,085,944
9. Interfund operating transfers in		
a. Transfers from special revenue fund	3912	\$ 467,999
b. Transfers from capital projects fund	3913	
c. Transfers from proprietary funds	3914	1,720,150
d. Transfers from capital reserve fund	3915	
e. Transfers from trust and fiduciary funds	3916	9,140,611
f. Transfers from conservation duns	3917	
g. TOTAL ----->		\$ 11,328,760
10. Other financial sources		
a. Proceeds from long-term notes and general obligation bonds (refunding)	3934	\$ 34,741,735
b. Proceeds from all other bonds	3935	
c. Other long-term financial sources	3939	
d. TOTAL ----->		\$ 34,741,735
11. TOTAL REVENUES FROM ALL SOURCES ----->		\$ 250,088,027
12. TOTAL FUND EQUITY (Beginning of year) (Should equal line B.2g, column b, page 9) ----->		\$ 21,186,841 ✓
13. TOTAL OF LINES 11 AND 12 (Should equal line 21, page 8) ----->		\$ 271,274,868 ✓

Remarks

Part I **GENERAL FUND (Continued)**

<b>B. EXPENDITURES - Modified Accrual</b>	<b>Account No. (a)</b>	<b>Total expenditure (includes col. c&amp;d)</b>	<b>Equipment and land purchases (c)</b>	<b>Construction (d)</b>
<b>1. General government</b>				
a. Executive	4130	E29 291,528	G29	F29
b. Election and registration	4140	E89 914,371	G89	F89
c. Financial administration	4150	E23 3,689,665	G23 585	F23
d. Revaluation of property	4152	E23 -	G23	F23
e. Legal expense	4153	E25 755,567	G25	F25
f. Personnel administration	4155	E29 685,114	G29	F29
g. Planning and zoning	4191	E29 1,660,240	G29	F29
h. General government building	4194	E31 8,268,990	G31	F31 272,117
i. Cemeteries	4195	E03 724,667	G03	F03
j. Insurance not otherwise allocated	4196	E89	G89	F89
k. Advertising and regional association	4197	E89 257,800	G89	F89
l. Other general government	4199	E89 33,513,549	G89 411	F89
<b>m. TOTAL -----&gt;</b>		<b>\$ 48,961,491</b>	<b>\$ 996</b>	<b>\$ 272,117</b>
<b>2. Public safety</b>				
a. Police	4210	E62 19,793,142	G62 8,725	F62 647
b. Ambulance	4215	E32	G32	F32
c. Fire	4220	E24 19,984,170	G24 34,298	F24 118
d. Building inspection	4240	E66	G66	F66
e. Emergency management	4290	E89	G89	F89
f. Other public safety (Including communications)	4299	E89	G89	F89
<b>g. TOTAL -----&gt;</b>		<b>\$ 39,777,312</b>	<b>\$ 43,023</b>	<b>\$ 765</b>
<b>3. Airport/Aviation center</b>				
a. Administration	4301			
b. Airport operations	4302			
c. Other	4309			
<b>d. TOTAL -----&gt;</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Remarks

Part I **GENERAL FUND (Continued)**

<b>B. EXPENDITURES - Modified Accrual (Continued)</b>	Account No. (a)	Total expenditure (includes col.c&d)	Equipment and land purchases (c)	Construction (d)
<b>4. Highways and streets</b>		E44	G44	F44
a. Administration	4311	8,800,379	85,395	390,840
b. Highways and streets	4312	5,142,866		
c. Bridges, railroad crossing	4313			
d. Street lighting	4316			
e. Toll highways	4316			
f. Other highway, streets, and bridges	4319	2,417,302		
<b>g. TOTAL ----- &gt;</b>		\$ 18,360,547	\$ 85,395	\$ 390,840
<b>5. Sanitation</b>		E80	G80	F80
a. Administration	4321			
b. Solid waste collection	4323	1,424,874		
c. Solid waste disposal	4324	213,143		
d. Solid waste clean-up	4325	200,895		
e. Sewage collection and disposal	4326			
f. Other sanitation	4329	987,912		
<b>g. TOTAL ----- &gt;</b>		\$ 2,826,824	\$ -	\$ -
<b>6. Water distribution and treatment</b>				
a. Administration	4331			
b. Water services	4332			
c. Water treatment	4335			
d. Water conservation	4338			
e. Other water	4339			
<b>f. TOTAL ----- &gt;</b>		E91 \$ -	G91 \$ -	F91 \$ -
<b>7. Electric</b>				
a. Administration	4351			
b. Generation	4352			
c. Purchase costs	4353			
d. Equipment maintenance	4354			
e. Other electric	4359			
<b>f. TOTAL ----- &gt;</b>		E92 \$ -	G92 \$ -	F92 \$ -

Part I GENERAL FUND (Continued)				
B. EXPENDITURES - Modified Accrual (Continued)	Account No.	Total expenditure <i>Includes col c &amp; d</i>	Equipment and land purchases	Construction
8. Health	(a)	(b)	(c)	(d)
a. Administration	4411	1,012,814		
b. Pest Control	4414			
c. Health agencies and hospitals	4415	1,529,728	13,435	
d. Other Health	4419			
e. TOTAL ----->		E32 \$ 2,542,542	G32 \$ 13,435	F32 \$ -
TOTAL EXPENDITURES FOR HEALTH SERVICES				
10. Welfare		E79	G79	F79
a. Administration	4441	786,392		
b. Direct assistance	4442	J67 148,153		
c. Intergovernmental welfare payments	4444	M79		
d. Vendor payments	4445	E75		
e. Other welfare	4449	E79	G79	F79
f. TOTAL ----->		\$ 932,545	\$ -	\$ -
11. Culture and recreation		E61	G61	F61
a. Parks and recreation	4520	2,034,903	8,855	13,202
b. Library	4550	E52 2,015,166	G52	F52
c. Patriotic purposes	4583	E61 37,000	G61	F61
d. Other culture and recreation	4589	E61 76,996	G61	F61
e. TOTAL ----->		\$ 4,164,065	\$ 8,855	\$ 13,202
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 &amp; d</i>	Equipment and land purchases	Construction
	(a)	(b)	(c)	(d)
<b>14. Economic development</b>				
a. Administration	4651	264,183	750	\$ -
b. Economic development	4652			
c. Other economic development	4659			
<b>d. TOTAL</b> ----->		E89 \$ 264,183	G89 \$ 750	F89 \$ -
<b>15. Debt service</b>				
a. Principal long term bonds and notes	4711	9,330,349		
b. Interest on long term bonds and notes	4721	5,170,992		
c. Interest on tax and revenue anticipation notes	4723			
d. Payment to Refunded bond escrow agent	4790	E23 34,732,849		
<b>e. TOTAL</b> ----->		\$ 49,234,190		
<b>16. Capital outlay (not reported above)</b>			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
<b>e. TOTAL</b> ----->		\$ -	\$ -	\$ -
<b>17. Interfund operating transfers out</b>				
a. Transfers to special revenue funds	4912	25,000		
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			
<b>g. TOTAL</b> ----->		\$ 25,000		
<b>Cumulative Expenditure Totals from pages 4-7.....&gt;</b>		165,088,499	152,454	676,924

Remarks



**Part III GENERAL FUND BALANCE SHEET**  
As of June 30, 2011

**MODIFIED ACCRUAL**

<b>A. ASSETS</b>	<b>Account No.</b>	<b>Beginning of Year</b>	<b>End of year</b>
	<b>(a)</b>	<b>(b)</b>	<b>(c)</b>
<b>1. Current assets</b>			
a. Cash and equivalents	1010	93,214,809	47,946,854
b. Investments	1030	561,830	44,098,569
c. Taxes receivable (From Section D, page 12)	1080	13,050,151	11,050,224
d. Tax liens receivable (From Section D, page 12)	1110	4,719,498	4,748,217
e. Accounts receivable	1150	2,831,714	4,769,433
f. Due from other governments	1280	473,589	455,791
g. Due from other funds	1310	5,584,163	7,358,125
h. Other current assets	1400	865,049	2,681,635
i. Tax dedeed property (subject to resale)	1670		
<b>J. TOTAL ASSETS (Should equal line B3) ----- &gt;</b>		121,300,783	123,108,848
<b>B. LIABILITIES AND FUND EQUITY</b>			
<b>1. Current liabilities</b>			
a. Warrants and accounts payable	2020	3,186,232	3,253,553
b. Compensated absences payable	2030		
c. Contracts payable	2050	44,890	40,865
d. Due to other governments	2070		
e. Due to school districts	2075	29,049,458	30,468,838
f. Due to other funds	2080		
g. Deferred revenue	2220	62,064,129	63,676,962
h. Notes payable - Current	2230		
i. Bonds payable - Current	2250		
j. Other payables	2270	5,769,235	2,760,624
<b>k. TOTAL LIABILITIES -----&gt;</b>		100,113,942	100,200,842
<b>2. Fund equity (Please detail on page 10)</b>			
a. Assigned (formerly reserve for encumbrances)	2440	604,278	374,845
b. Non - spendable	2450		9,284,642
c. Restricted (formerly reserve for appropriations voted for CRF/ETF)	2460		
d. Committed (formerly reserve for appropriations voted)	2460		
e. Assigned (formerly reserve for special purposes)	2490	17,887,596	9,117,958
f. Unassigned (formerly unreserved fund balance)	2530	2,694,967	4,130,561
<b>g. TOTAL FUND EQUITY -----&gt;</b>		21,186,841	22,908,006
<b>3. TOTAL LIABILITIES AND FUND EQUITY -----&gt;</b> (Should equal line A1)		121,300,783	123,108,848

**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)
2450	Reserve for Prepaid Expenses	777,317
	Reserve for Inventories	695,419
	Advance to Other Funds	5,280,548
	MSD Book Loan	2,531,358
		9,284,642

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

Account number (a)	Item (b)	Amount (c)
2490	Special Revenue Reserve	4,698,567
	Health Insurance	2,956,674
	Workers Compensation Insurance	1,127,897
	General Liability Insurance	334,820
		9,117,958

**Part V** **GENERAL FUND**

**A. PLEASE LIST THE ANNUAL REQUIREMENTS TO AMORTIZE ALL GENERAL OBLIGATION DEBT**  
(as of (enter date) \_\_\_\_\_ for the ensuing five years)

	Year (a)	Principal (b)	Interest (c)	Total (d)
1. <i>[REDACTED]</i>				\$ 18,264,508
2. <i>[REDACTED]</i>				\$ 17,879,091
3. <i>[REDACTED]</i>				\$ 17,631,035
4. <i>[REDACTED]</i>				\$ 16,327,157
5. <i>[REDACTED]</i>				\$ 15,608,971
6. <b>SUBTOTAL (Sum of lines 1-5)</b>	\$ -	\$ 56,283,165	\$ 29,427,597	\$ 85,710,762
7. <b>Remaining periods of debt</b>				\$ 138,305,223
8. <b>TOTAL</b> →		\$ 152,157,538	\$ 71,858,447	\$ 224,015,985



**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>	\$	29,049,456 ✓
2. ADD: School district assessment for current year		73,840,703 ✓
3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)		102,890,159
4. SUBTRACT: Payments made to school district		< 72,421,321 >
5. School district liability at end of year (lines 3 less line 4) <i>(Account number 2075, column c, on page 9)</i>		30,468,838 ✓

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 (a)	Prior years (b)	TOTAL (c)
1. Overlay/Allowance for Abatements (Beginning of year) *	828,752 ✓	2,029,494 ✓	2,858,246
2. SUBTRACT: Abatements made (From tax collector's report)	-	1,204,150 ✓	1,204,150
3. SUBTRACT: Discounts	-	-	-
4. SUBTRACT: Refunds (Cash abatements) ✓	-	29,576	29,576
5. ESTIMATED ALLOWANCE FOR ABATEMENTS AT END OF YEAR **	828,752	795,768	1,624,520
6. Excess of estimate (Add to revenue on page 1, line 1a)	∅	∅	∅

\*Use overlay amount for column (a) and use last year's balance of line 5, Allowance for Abatements for column b (see your form from last year).

\*\*The amount in column c will go into line 1(b) for next year's worksheet.

D. TAXES/LIENS RECEIVABLE WORKSHEET	1080 taxes (a)	1110 liens (b)	TOTALS (c)
1. Uncollected, end of year	11,878,976 ✓	5,543,985 ✓	17,422,961
2. SUBTRACT: "Overlay" carried forward as Allowance for Abatements (from Worksheet C, line 5)	828,752 ✓	795,768 ✓	1,624,520 ✓
3. Receivable, end of year *	11,050,224	4,748,217	15,798,441

\* (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 \$	T29	T01 \$	T01 \$	
2. Revenue from licenses, permits, and fees			T29	T29	
3. Revenue directly from the federal government	B89	B89	B89	15,278,811	
4. Revenue from the State of New Hampshire	C89	C89	C89	6,127,651	
5. Revenue from other governments	D89	D89	D89	667,577	
6. Revenue from charges for services	A81	A81	A81	726,792	
(a) Water supply system charges	A80	A80	A80	21,260,739	
(b) Sewer user charges	A81	A81	A81		
(c) Garbage/refuse collection charges	A82	A82	A82		
(d) Electric	A01	A01	A01	29,953,023	
(e) Airport and aviation	A44	A44	A44		
(f) Highway	A45	A45	A45		
(g) Toll facilities	A61	A61	A61		
(h) Parks and recreation	A60	A60	A60	3,280,752	
(i) Parking	A94	A94	A94		
(j) Transit or bus system	A89	A89	A89		
(k) Other - Specify --Z					
(1) Bond Proceeds	49,360,000				
(2) Premium on Bond Payable	1,427,505				
(3)					
7. Revenue from miscellaneous sources	U20	U20	U20		
(a) Interest on investments	U89	U89	U89	688,256	
(b) Other miscellaneous sources				4,636,205	
8. Interfund operating transfers in	U99	U99	U99	65,989	
9. Other financial sources					
10. TOTAL REVENUE AND OTHER SOURCES	\$	50,842,175	\$	26,435,651	\$
				84,605,795	\$

Part VIII SUMMARY OF EXPENDITURES FOR ALL OTHER FUNDS

EXPENDITURES (BY FUNCTIONS)	Capital projects		Special revenue		Proprietary funds	
	(a)	(b)	(c)	(d)	Enterprise	Internal service
1. General government	F89 \$ 11,745,902	E89 \$ 13,042,199	E88 \$	E88 \$		
2. Public Safety		E62 2,473,437	E62	E62		
(a) Police		E32	E32	E32		
(b) Ambulance		E24	E24	E24		
(c) Fire	101,662	E01 340,214	E01	E01	54,126,763	
3. Airport/Aviation center		E44	E44	E44		
4. Highway and streets		F45	F45	F45		
5. Toll Highways		F81	F81	F81		
6. Sanitation		F91	F91	F91		
7. Water distribution and treatment		E80 15,127,409	E80	E80		
8. Sewerage		E92	E92	E92		
9. Electric		E32 1,801,727	E32	E32		
10. Health		E79	E79	E79		
11. Welfare		E61	E61	E61		
12. Culture and recreation	477,520	E60 219,271	E60	E60	2,421,784	
13. Parking		E94	E94	E94	2,582,955	
14. Transit or bus system		E59	E59	E59		
15. Conservation		E50	E50	E50		
16. Redevelopment and housing		E89 137,063	E89	E89		
17. Economic development		E23	E23	E23		
18. Debt service		F89 5,106,785	F89	F89		
19. Capital outlay - other	3,760,263					
20. Interfund operating transfers out					2,024,873	
21. TOTAL EXPENDITURES	\$ 16,105,347	\$ 23,120,719	\$	\$	76,285,804	\$

Remarks

**Part IX BALANCE SHEET FOR SUMMARY OF ALL OTHER FUNDS**

	Account No. (a)	Capital Projects (b)	Special Revenue (c)	Proprietary funds	
				Enterprise (d)	Internal service (e)
<b>A. ASSETS</b>					
<b>1. Current assets</b>					
(a) Cash and equivalents	1010	\$ 49,006,977	\$ 9,408,690	\$ 90,672,099	
(b) Investments	1030		668,603		
(c) Accounts receivable	1150		6,799,155	15,406,818	
(d) Due from other governments	1260			409,470	
(e) Due from other funds	1310				
(f) Other - Specify --L Prepaid Items Inventories				3,133,771 574,600	
<b>2. Fixed assets</b>					
(a) Land and improvements	1610			\$ 47,263,739	
(b) Buildings	1620			273,385,442	
(c) Machinery, vehicles, and equipment	1640			115,197,285	
(d) Construction in progress	1650			11,246,560	
(e) Improvements other than buildings	1660			346,159,033	
(f) Other - Specify --L Building Improvements Accumulated Depreciation				5,720,392 (287,530,426)	
<b>3. TOTAL ASSETS</b>		\$ 49,006,977	\$ 15,874,448	\$ 611,638,963	\$
<b>Remarks</b>					

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	\$ 3,188,728	\$ 7,289,146	\$ 3,724,730	\$ -
(b) Compensated absences payable	2030			1,233,007	
(c) Contracts payable	2050			582,780	
(d) Due to other governments	2070			10,376,987	
(e) Due to other funds	2080	1,313,868	1,154,179	5,441,972	
(f) Deferred revenue	2220		137,625		
(g) Notes and bonds payable				258,563,940	
(h) Other - Specify --L				168,614	
Other Liabilities			935,882	6,448,242	
Accrued Liabilities			41,253		
(i) TOTAL LIABILITIES		\$ 4,502,396	\$ 9,558,085	\$ 286,520,262	\$ -
2. Fund Equity/Capital					
(a) Assigned (formerly reserve for encumbrances)	2440	\$ 36,000,802	\$ 577,428		
(b) Assigned (formerly reserve for special purposes)	2490	\$ 8,503,979	\$ 128,816	\$ 17,398,453	
(c) Unassigned (formerly unreserved fund balance-deficit)	2530		\$ 5,610,119		
(d) Municipal contributed capital	2610				
(e) Other contributed capital	2620				
(f) Retained earnings	2790			307,720,248	
(g) TOTAL FUND EQUITY		\$ 44,504,561	\$ 6,316,363	\$ 325,118,701	\$ -
3. TOTAL LIABILITIES AND FUND EQUITY		\$ 49,006,977	\$ 15,874,448	\$ 611,638,963	\$ -

**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 73,840,703
Sewers		M80
All other - County	4931	M89 9,437,660
All other - Towns	4199	M89
Payments made to State for:		
Highways	4319	L44
All other purposes	4199	L89

**C. DEBT OUTSTANDING, ISSUED, AND RETIRED SEE SCHEDULE X-C**

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	29U	39U	49U
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

83,014,632

**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 67,375,517
All other funds except employee retirement funds and nonexpendable trust funds.	W61 173,424,275

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 *11/17/11*

Signatures of a majority of the governing body:

*Theodore Gatsas Mayor* *William Sanders*

THEODORE GATSAS MAYOR WILLIAM SANDERS FINANCE OFFICER

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) *Maureen Cail* Signature *Maureen Cail*  
Regular Office Hours *8-5 M-F* Email address *mcail@manchesternh.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