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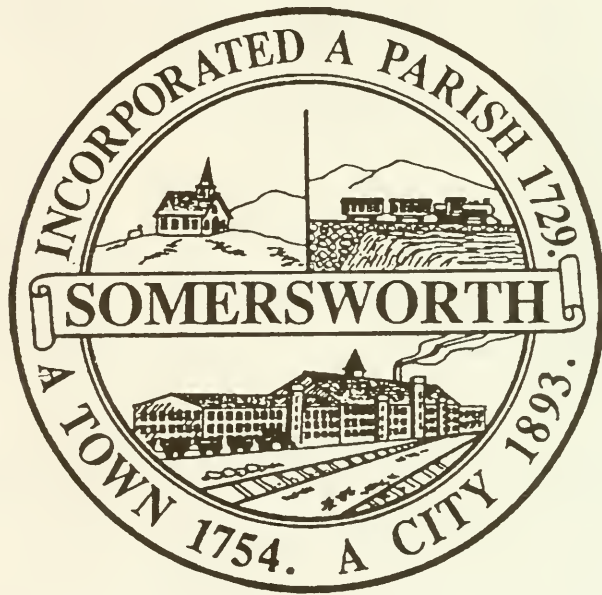
Annual Report



Somersworth, New Hampshire

1994 — 1995

Annual Report



Somersworth, New Hampshire

1994 — 1995

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CITY OFFICIALS

Mayor
James M. McLin
Term Exp. Jan. 1996

City Manager
Douglas R. Elliott, Jr.

Councilor Ward 1
Sherie Dinger
Term Exp. Jan. 1996

Councilor Ward 2
Michael Turgeon
Term Exp. Jan. 1996

Councilor Ward 3
Mike Micucci
Term Exp. Jan. 1996

Councilor Ward 4
William Boulanger
Term Exp. Jan. 1996

Councilor Ward 5
Romeo Messier
Term Exp. Jan. 1996

Councilors at Large
David Littlefield
Term Exp. Jan. 1998
Susan Beaudet
Term Exp. Jan. 1998
Roger Berube
Term Exp. Jan. 1998
Marcel Cote
Term Exp. Jan. 1998

Assessor
Shirley White

Code Enforcement Officer
Larry Hamer

City Clerk
Nancy A. Liebson

Clerk of Court
Patricia Dorr

District Court Judge
Clyde R. Coolidge

Special Justice
Judy Roberts

Fire Chief
Paul Vallee

Police Chief
Patrick L. Cote

Welfare Officer
Kim St. Hilaire, resigned
Margaret Lampesis replaced

Electrical Inspector
Dennis Burke

City Engineer
Norman G. Leclerc

City Attorney
Coolidge Prof. Assn.

Director of Public Works
Greg Mack

Tax Collector
Patricia Flanagan, resigned
Margaret Wagner replaced

Director of Finance and Administration
Eileen Cabanel

Director of Development Services
Michael Parda

Assessors
Term 3 Years
Irving Liebson
Term Exp. March 1995
James Cowan
Term Exp. March 1996

Board of Adjustment
Term 3 Years
Martin Quintanar
Term Exp. July 28, 1997
Ronald LeHoullier
Term Exp. July 28, 1998
Sam Reid
Term Exp. July 28, 1996
Roger Gagne
Term Exp. July 28, 1996
Richard Michaels, resigned
Term Exp. July 28, 1994
Alternates:
Michael Smith
Term Exp. July 28, 1998
Antoinette Guilmette

Planning Board
Douglas R. Elliott, Jr.
City Manager
Norman G. Leclerc
City Engineer

Roger Berube
City Councilor
Mark Richardson
Term Exp. March 23, 1998
Patricia Yellenik
Term Exp. March 23, 1997

Francis Vincent
Term Exp. March 23, 1996
Patrick McLin
Term Exp. March 23, 1995
Alan Marquis
Term Exp. March 23, 1996
Alternates:
Tim Kerwin

Traffic Safety Committee
Robert Gemler
Norman Leclerc, City Engineer
Patrick Cote, Police Chief
Paul Vallee, Fire Chief
Greg Mack, Dir. of Public Works
Romeo Messier, Councilor
Jamie Steffen, Planner
Robert Siminski, SAU Finance Dir.
Paul Robidas
Term Exp. July 1993

Personnel Advisory Board
Arvid Wiggin
David Melanson
Roderick Boivin

Trustees of Trust Funds
Term 3 Years
Paul Carpenter
Term Exp. Jan. 1994
Vivianne Derosier
Term Exp. Jan. 1995
Richard Jutras
Term Exp. Jan. 1993

Somersworth Housing Authority
Term 5 Years
David Roberge
Term Exp. Feb. 28, 2000
George Bald
Term Exp. Feb. 28, 1996
Jean Gill
Term Exp. Feb. 28, 1997
Albert Cormier
Term Exp. Feb. 28, 1998
Joan Lynch
Term Exp. Feb. 28, 1999

Water Commissioners
Term 2 Years
Douglas R. Elliott, Jr. Ch.
Norman G. Leclerc, Clerk
Romeo Messier
Term Exp. Jan. 1996
John Chick
Term Exp. Jan. 1995

Conservation Commission
Term 3 Years
Brian McKay
Term Exp. April 1998
Raymond Boulanger
Term Exp. Nov. 1997
Frank Richardson
Term Exp. March 1996
Paul Collins
Term Exp. 1997
Greg Bailey
Term Exp. Nov. 1995
Imants Millers
Term Exp. Jan. 1996
Scott Gessis
Term Exp. April 1997

Cemetery Trustees
Term 5 Years
Frances Wooley
Term Exp. Jan. 1999
Elsie Gould
Term Exp. Jan. 2000
Roger Varney
Term Exp. Jan. 1993
David Eastman
Term Exp. Jan. 1997
Phil Wentworth
Term Exp. Jan. 1996

Library Trustees
Term 5 Years
Judith Goodnow
Term Exp. Jan. 1998
Joan McNally
Term Exp. Jan. 1997
Sheila Clark
Term Exp. Jan. 1993
Greg Bailey
Term Exp. Jan. 1999
Richard Dumont
Term Exp. Jan. 1996
Susan Littlefield
Term Exp. Jan. 2000
Librarian: Debora Longo

School Board
Terms Exp. Jan. 1996

Ward 1
Lincoln Soldati

Ward 2
Clair Snyder

Ward 3
Patricia Sherwood

Ward 4
Todd Marsh

Ward 5
Denis Messier

At Large
Terms Exp. Jan. 1998
James Lane, resigned
Mark Mechak replaced
Stacy Hall
Janet Wilson
Jonathan Flayhan

Fair Hearing Board
Raymond Roberge
Ralph Pope
Term Exp. June 1996
George Bald
Term Exp. Jan. 1994
Samuel Reid (reappointed)
Term Exp. August 1997

Historic District Commission
Sally Goodwin
Term Exp. March 1997
John Jackman
Term Exp. March 1997
Monica Zulauf
Term Exp. March 1996
Frank Amedeo
Term Exp. March 1997

Election Officials
Term Exp. Jan. 1996

Ward 1
Moderator:
Paul Chabot
Ward Clerk:
Jacqueline Adrien
Selectmen:
Gemma Bisson
Joseph Dreinczyk
Alice Dreinczyk

Ward 2
Moderator:
Clair Snyder
Ward Clerk:
Frances Wooley
Selectmen:
Marianne McKee
Jeannette Chick
Elizabeth Pilley

Ward 3
Moderator:
James Hill
Ward Clerk:
Mary Sabine

Selectmen:
Marc Michaels
Jeanne Ambrose
Dorothy Gauvin

Ward 4
Moderator:
Vacant
Ward Clerk:
Lucille Frchette
Selectmen:
Lillian Roberge
Marcelle Chabot
Vacant

Ward 5
Moderator:
Joanne Demers
Ward Clerk:
Helen Demers
Selectmen:
Hector Desjardins
Mary Dumais
Robert Michaud

Supervisor of Checklist
Term 5 years
Patricia Coolidge, resigned
Term Exp. Sept. 1995
Mary Ann Roberge
Term Exp. Sept. 1997
Kathleen McHugh
Term Exp. Sept. 1998
Agnes Pliot
Term Exp. Sept. 1994
Patricia LeHoullier
Term Exp. Sept. 1996

Somersworth Industrial Development Authority
Douglas R. Elliott, Jr., Ex Officio
Mayor James M. McLin, Ex Officio
Roderick Boivin
Term Exp. July 26, 1996
Thomas Dumais
Term Exp. July 26, 1996
Michael Nye
Term Exp. July 26, 1997
Lisa Toole, reappointed
Term Exp. Sept. 13, 1994
Steve Holland, reappointed
Term Exp. Sept. 13, 1995
Robert Wyand, reappointed
Term Exp. Aug. 22, 1997
Sidney Wilde
Term Exp. July 26, 1997
Timothy Dargan
Term Exp. Jan. 3, 1998

1994/1995 ORDINANCES

1. Ordinance No. 31-94 Zoning Ordinance Amendment - Flood Plain Regulations. 7/18/94.
2. Ordinance No. 33-94 Chapter 12 Amendment - Signs. 7/18/94.
3. Ordinance No. 1-95 Amending Chapter 4, Section 11.2 Retirement and 11.4 Salary Table. 8/15/94.
4. Ordinance No. 2-95 Chapter 13, Two Hour Parking. 8/15/94.
5. Ordinance No. 3-95 Supplemental Sewer Fund Appropriation. 8/15/94.
6. Ordinance No. 4-95 Transfer Funds Between Departments. 9/6/94.
7. Ordinance No. 5-95 Amending Chapter 13, Section 4, Dogs. 10/17/94.
8. Ordinance No. 10-95 Transfer Between Departments. 11/14/94.
9. Ordinance No. 6-95 Amendment to Chapter 13, Section 3.1D No Parking Anytime. 12/5/94.
10. Ordinance No. 8-95 Dispersal of Funds Received from Property and Liability Insurance Dividend. 12/5/94.
11. Ordinance No. 9-95 Dispersal of Unanticipated Departmental Revenue. 12/5/94.
12. Ordinance No. 11-95 Transfer Between Departments. 1/3/95.
13. Ordinance No. 12-95 Comprehensive Amendment of Public Health Chapter 11. 1/3/95.
14. Ordinance No. 7-95 Zoning Ordinance Amendment - Definitions. 2/21/95.
15. Ordinance No. 14-95 Zoning Ordinance Amendment - Commercial Node District. 2/21/95.
16. Ordinance No. 15-95 Minor Amendment to Chapter 11, Public Health. 2/21/95.
17. Ordinance No. 17-95 Amendments to Chapter 20, Building Code. 3/6/95.
18. Ordinance No. 18-95 Transfer Between Departments. 3/6/95.
19. Ordinance No. 16-95 Amendment to Chapter 13, Section D, No Parking Anytime, and Section F.5, 15 Minute Parking (Revised). 4/17/95.
20. Ordinance No. 19-95 Chapter 8A Sewer Ordinance. 4/17/95.
21. Ordinance No. 20-95 Transfer Between Departments. 4/17/95.
22. Ordinance No. 21-95 Transfer Between Departments. 4/17/95.
23. Ordinance No. 22-95 Amending Chapter 4, Section 11.4 Salary Table. 4/17/95.
24. Ordinance No. 23-95 Amendments to Chapter 4 - City of Somersworth Personnel Rules and Regulations. 5/1/95.

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25. Ordinance No. 24-95 Establishing Solid Waste Citizen Advisory Committee. 5/1/95.
 26. Ordinance No. 27-95 Amendment to Chapter 13, Police Offenses, Section 3.1 Parking. 5/15/95.
 27. Ordinance No. 13-95 Transfer Between Departments. 6/5/95.
 28. Ordinance No. 26-95 - 1995/96 City Budget. 6/19/95.
 29. Ordinance No. 28-95 Dispersal of Funds Received from Sale of SAU #56. 6/19/95.
 30. Ordinance No. 30-95 Transfer Between Departments. 6/19/95.

1994/1995 RESOLUTIONS

1. Resolution No. 1-95 Authorizing the City Manager to Sign a Contract with John L. Lyman for the Replacement of Sidewalks on the East Side of Market Street. 9/6/94.
2. Resolution No. 3-95 Authorizing the City Manager to Apply for and Accept a State of New Hampshire Filtration Grant. 9/6/94.
3. Resolution No. 4-95 Authorizing the Establishment of an Employee Suggestion Program. 9/6/94.
4. Resolution No. 5-95 Authorizing the City Manager to Sign a Contract with Wilson Five Service Co., Inc. 9/6/94.
5. Resolution No. 2-95 Approving the Award of the Contract for Preliminary Engineering of the High Street Corridor Project and Authorizing Payment of City's Share. 9/19/94.
6. Resolution No. 6-95 Authorizing the City Manager to Obtain Request for Proposals for Construction and Operation of an Ash Recycling Facility. 9/19/94.
7. Resolution No. 7-95 Authorizing the City Manager to Sign a Contract for the Evaluation of Sludge Disposal Options. 9/19/94.
8. Resolution No. 9-95 Authorizing the City Manager to Submit a Land and Water Conservation Fund Program Grants-In-Aid Application. 10/17/94.
9. Resolution No. 8-95 Bond for the City's Share of the Weeks Traffic Circle Improvements. 11/14/94.
10. Resolution No. 10-95 Authorizing the City Manager to Sign an Agreement with N.H. Department of Transportation Concerning Maintenance, Encroachment and Responsibility for the Reconstruction of Weeks Traffic Circle. 11/14/94.
11. Resolution No. 11-95 Authorizing the City Manager to Sign a Contract for Residential Curbside Recycling Services. 11/14/94.
12. Resolution No. 12-95 Authorizing the Construction of a New SAU 56 Administration Building. 11/14/94.
13. Resolution No. 13-95 Bond for Various Capital Improvements. 12/5/94.
14. Resolution No. 14-95 Notification of City's Intent to Exercise MSW Disposal Option with Waste Management. 12/5/94.
15. Resolution No. 15-95 Authorizing and Directing the City Manager to Obtain Proposals for the Operation and Maintenance of the City's WWTP. 1/3/95.
16. Resolution No. 16-95 Authorizing the City Manager to Sign a Ten-Year Agreement with American Ash Recycling Corp. to Construct and Operate a Municipal Waste Combustion (MWC) Ash Recycling Facility. 1/3/95.
17. Resolution No. 17-95 Authorizing the City Manager to Receive Bids for Street Reconstruction. 1/16/95.

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18. Resolution No. 18-95 To Establish the "Re-Leaf Somersworth" Special Revenue Fund. 3/6/95.
 19. Resolution No. 19-95 Authorizing the City Manager to Sign a Contract for the Purchase of Trash Bags. 3/20/95.
 20. Resolution No. 20-95 Authorizing the City Manager to Sign a Contract for Landscape Maintenance. 3/20/95.
 21. Resolution No. 21-95 Endorsement of Transportation Improvement Projects. 4/3/95.
 22. Resolution No. 22-95 Authorizing the City Manager to Sign a Contract with F. L. Merrill Construction Inc. for the Reconstruction of about 2,2500 feet of Rocky Hill Road. 4/3/95.
 23. Resolution No. 23-95 Authorizing the City Manager to Sign a Contract with Tilcon Maine, Inc. for the Reconstruction of Winter and Rochester Streets. 4/17/95.
 24. Resolution No. Designating Excess Funds from the Construction of a New SAU 56 Administrative Building as Somersworth High School Locker Room Funds. 4/17/95.
 25. Resolution No. 26-95 Authorizing and Directing the City Manager to Sign the Agreement and Restaurant of the Lamprey Regional Cooperative Agreement with the Understanding that the Intent of the Agreement is to Indemnify Inactive Members. 5/1/95.
 26. Resolution No. 25-95 Accepting Cops-Fast Grant. 5/15/95.
 27. Resolution No. 27-95 Establishing Health Insurance Buyout Plan. 6/19/95.

SOMERSWORTH POLICE DEPARTMENT

Fiscal Report 07-01-94 to 06-30-95

TOTAL REPORTS: 9359

Total Criminal Arrests	608
Total Motor Vehicle Arrests	1609
Total Incident Reports	6883
Total Juvenile Reports	259

CRIMINAL ARRESTS: 608

Agg. Fel. Sex. Assault	2	Open Container	50
Assault	80	Obstruct Report of Crime	3
Att. Agg. Fel. Sex. Assault	2	Peddling w/o a License	2
Att. First Degree Assault	1	Perjury	1
Bad Check	3	Poss. Burglar Tools	2
Bail Jumping	1	Poss. Controlled Drug	22
Bench Warrant	94	Poss. Drug Paraphernalia	20
Burglary	8	Poss. Fireworks	1
Capias	7	Poss. Narcotic Drug	1
Carrying w/o a License	2	Poss. Weapon	1
Consp. Theft	5	Prescription Fraud	2
Criminal Liability	1	Probation Violation	1
Criminal Mischief	12	Prohibited Sales	3
Criminal Threatening	12	Reckless Conduct	6
Criminal Trespass	21	Rec./Poss. Stolen Property	5
Cruelty to Animal	2	Resist Arrest/Detention	30
Disorderly Conduct	15	Robbery	1
Dog at Large	5	Sale/Distribute Tobacco	1
Endanger Welfare of Child	1	Second Degree Assault	4
Escape	1	Sexual Assault	1
False Imprisonment	1	Shoplifting	9
False Public Alarm	2	Stalking	1
False Information Police Off	2	Theft	13
Feeding Wildlife	3	Theft by Deception	1
Felonious Sexual Assault	1	Unauthorized Use	1
Forgery	9	Unauth. Use Rented Property	2
Fugitive from Justice	4	Unlicensed Dog	3
Harassing Phone Calls	8	Unsworn Falsification	4
Harassment	1	Violation Protective Order	7

CRIMINAL ARRESTS Continued:

Illegal Possession Alcohol	36
Lewdness/Indecent Exposure	6
Littering	1
Loitering	1

Violation Release Order	2
Warrant Other Court	49
Willful Concealment	5
Witness Tampering	3

MOTOR VEHICLE ARRESTS: 1609

Allow Improper Person Oper.	1
Avoidance Traffic Device	1
Conduct after Accident	5
D.W.I.61	
D.W.I., Aggravated	2
D.W.I. Second.	10
Disobey Police Office	9
Disorderly Conduct.	2
Disregard Traffic Device.	20
Failure to Change Address	8
Fail Obey Traffic Device	41
Failure to Yield	6
Fail Yield - Driveway	3
Fial Yield - Emer. Vehicle.	2
Fail Yield - Enter.	1
Fail Yield - Intersection	1
Fail Yield - Sign	19
Following too Closely	5
Habitual Offender	3
Illegal Transportation	12
Improper Backing.	2
Improper Lane Use.	28
Improper Passing	5
Improper Turn.	3
License Sixty Day Limit.	4
License not in Possession	2
Littering	3
Misuse of Plates	6

Misuse of Power	24
No Child Restraint.	2
Obstructed View	1
OHRV Operation.	1
OHRV Public Way	1
One Way Street	4
Operating Left of Center.	1
Op. Revocation/Suspension	83
Op. w/o Headgear	1
Op. w/o Headlights	5
Operating w/o a License	58
Op. w/o License, Second.	1
Op. w/o License Plate	1
Parking Violation.	15
RR Violation	1
Reckless Operation	14
Solid Line	20
Speed.	795
Stop Sign	56
Taking w/o Owner's Consent	2
Trans. Controlled Drug	1
Unattended Motor Vehicle	3
Uninspected Motor Vehicle.	167
Unregistered OHRV	2
Unregistered Motor Vehicle	80
Unsafe Tire	1
Unsafe Turn.	4

INCIDENT REPORTS: 6883

Abandoned Motor Vehicles	7
Accidents	293
Agg. Fel. Sexual Assault.	3
Alarms	362
Alcohol Offenses	1
Animal Complaints.	97

Juvenile Disturbances	96
Juvenile Incidents	366
Lewdness.	3
Littering.	16
Loitering	1
Lost/Stolen Plate	23

INCIDENT REPORTS Continued:

Arsons	1	Lost/Stolen Property	9
Assaults	68	Mail Tampering	3
Assist other Agencies	335	Medical/Sick Assists	224
Attempt to Locate	24	Miscellaneous Reports	640
Attempted Burglaries	12	Missing Persons	108
Att. Fel. Sex. Assault	1	Motor Vehicle Incidents	413
Attempted Rape	2	Motorist Assists	41
Attempted Suicide	8	Noice Complaints	330
Attempted Thefts	3	Open Door/Windows	88
Auto Thefts	8	Pistol Permits	115
Bad Checks	7	Police Information	98
Bomb Threats	1	Pornograph Offense	1
Burglaries	47	Pursuits	2
Child Abuse/Neglect	9	Reckless Conduct	2
Citizen Assists	519	Rec. Stolen Motor Vehicles	8
Civil Complaints	38	Rec. Stolen Property	3
Criminal Mischief	240	Relays	185
Criminal Threatening	53	Robberies	2
Criminal Trepass	20	Runaways	34
Cruelty to Animals	10	Safekeeping/Intoxication	103
Dog Bites	21	Second Degree Assaults	1
Dog Complaints	257	Sexual Assaults	16
Domestic Disturbances	134	Shoplifters	25
Drug Offense	1	Stalking	1
Endanger Welfare of Child	1	Suicides	2
Escorts	29	Suspicious Activity	147
False Public Alarms	7	Suspicious Motor Vehicles	61
Felonious Sexual Assaults	1	Suspicious Persons	97
Fight Calls	29	Thefts	241
Fire Calls	33	Towed Motor Vehicles	75
Forgeries	5	Truancy	1
Found Properties	120	Untimely Deaths	15
Fraud	3	Unwanted Persons	86
Harassing Phone Calls	154	Vin Checks	1
Harassment	9	Weapon Checks	140
Hit and Run	51	Welfare Checks	140
Illegal Dumping	13	Willful Concealments	13
Impounded Motor Vehicles	4	Witness Tampering	4
Indecent Exposure	1		

JUVENILE REPORTS: 259

Criminal Arrests.....	211
Handled Within Department	48

CRIMINAL ARRESTS: 211

Accomplice to Assault	1	Motor Vehicle Charge	1
Aid Criminal Activity	1	Possession Air Gun	4
Agg. Fel. Sexual Assault.....	2	Poss. Controlled Drug	2
Arson	2	Poss. Drug Paraphernalia	1
Assault	18	Poss./Rec. Stolen Property	6
Attempted Burglary	3	Possession Tobacco.....	4
Burglary	23	Possession of Weapon.....	1
C.H.I.N.S. (Incorrigible).....	8	Probation Violation	1
C.H.I.N.S. (Runaway)	5	Prohibited Smoking.....	15
C.H.I.N.S. (Truant).....	5	Purchase Controlled Drug.....	2
Conspiracy Theft	2	Reckless Conduct	2
Criminal Mischief.....	13	Resisting Arrest/Detention	3
Criminal Threatening	2	Safekeeping/Intoxication.....	1
Criminal Trepass.....	9	Second Degree Assault	1
Disorderly Conduct.....	5	Sexual Assault.....	1
False Public Alarm	4	Shoplifting.....	21
Forgery	2	Theft	11
Illegal Possession Alcohol	9	Unauthorized Use/Joyriding	3
Incident.....	3	Willful Concealment.....	9
Littering	5		

TOTAL MOTORIST CONTACTS: 4939

Motor Vehicle Arrests	1609
Motor Vehicle Warnings/Defects	2191
Parking Tickets Issued	1141

Property Stolen in 1994/95	\$126,984.00
Property Recovered in 1994/95	29,358.00
Recovery Rate	23%

Respectfully Submitted,
Gail Cantin, Secretary



Officer Landis Delp (Dare Officer) addresses the Dare Graduating Class of 1995.



*Capt. Daniel Donovan prepares to engage a target with a shotgun.
The firearms qualifications are held semi-annually.*

SOMERSWORTH FIRE DEPARTMENT

The key objective of the Somersworth Fire Department Training Division was to have all the firefighters certified at hazardous material operational level, which was accomplished. Other training included CPR, hydraulics and pump relay, incident command, building construction, ventilation, salvage and overhaul, basic fire prevention, SCBA, and a hazmat refresher.

The Fire Prevention Division conducted numerous fire prevention and education classes at schools and for the elderly, including fire extinguisher courses for numerous businesses and local civic clubs. Also, the Officer Phil Fire Safety and Awareness Program was presented to school grades one through four. This program was funded by local donations from area businesses.

The City Council approved the purchase of a new 1250 GPM pumper.

The following is a breakdown of fire incidents for Fiscal Year 1994-95:

Alarms Received

Day of the Week	Incidents	Structural
Sunday	76	2
Monday	85	0
Tuesday	79	0
Wednesday	107	5
Thursday	80	2
Friday	112	5
Saturday	78	5
TOTAL	617	19

Time of Day Alarms Received

Time of Day	Incidents	Structural
12:01am to 8:00pm	114	6
8:01am to 4:00pm	257	7
4:01pm to 12:00am	246	6

Type of Situation Found

Structural Fire	19	False Alarms:	
Outside of Structure Fire	1	Malicious	17
Vehicle Fire	11	Bomb Scare	0
Non-Structural: brush, grass, refuse	41	System Malfunction	56
Air, Gas Rupture	2	Unintentional	51
Rescue/Extrications	82	Other	14
Hazardous Conditions	73		
Service Calls	171		
Good Intent	78	TOTAL	617

Ignition Factors

Ignition Factor	All	Structural
Incendiary	5	0
Suspicious	12	0
Misuse of Heat Ignited	18	3
Misuse of Material Ignited	2	1
Mechanical Failure	28	10
Design Construction	0	1
Installation Deficiency	6	2
Operational Deficiency	1	1
Other	8	1
Non-Fires/Misc.	537	0
TOTAL	617	19

Mutual Aid

Town/City	Given	Received
Berwick	5	5
Dover	9	1
Durham	0	1
Rochester	11	2
Rollinsford	0	3
So. Berwick	1	1
TOTAL	26	13

Apparatus Usage:	Engine 1	52
	Engine 3	489
	Engine 4	33
	Ladder 1	43
	Car 2	50
Incidents by Shift:	Shift A	154
	Shift B	142
	Shift C	164
	Shift D	157
Building Inspections:	Complete Annual Inspections	557
	Percent of Building Complied With	100%
	Violations Issued	147
	Violations Complied With	124
	Total Hours - Complete Inspections	161
	Partial & Miscellaneous Inspections	247
	Reinspections	99
	Complaints	10
	Woodstoves	5
	Oil Burners	33
	Day Care	9
	Miscellaneous	89
	Total Hours	243
	Total Inspections	804

Dollar Loss	\$116,580
Breakdown Structure.....	112,900
Vehicle.....	3,680

PUBLIC WORKS DEPARTMENT

The Somersworth Public Works group consists of twenty men and women who are charged with the responsibilities of transporting and treating all of the city's wastewater, maintaining all roads, sidewalks, and public stairways. We take care of all the City's traffic control signs and street name signs. We maintain all of the City's sewer and drainage collection systems. Pavement markings, roadside brush clearing, and litter removal also come under our care. We manage the Forest Glade Cemetery. We administer and support contracts for street lights, trash removal, recycling, groundskeeping, vehicle fuel, tree removal and pruning, City building janitorial services, and street sweeping services. In this fiscal year we managed all of the operations at the City's landfill on Blackwater Road. We perform work to support all City departments. We warehouse and deliver the City's blue rubbish bags to the stores and handle the City's recycling bin distribution.

In Fiscal 1995 we treated 442.394 million gallons of wastewater including 975,520 gallons of septic tank wastes. We removed 330.6 dry tons of pollutants from that water while generating 344.8 dry tons of sludge. All of this sludge was mixed with ash from the Lamprey incinerator and buried in the sludge/ash landfill on the Malley Farm site in Somersworth.

We maintain approximately 53 lane miles of roads. In Fiscal 1995 we recorded 39" of snowfall and a lot of freezing rain. We used 795 tons of salt and 1,817 tons of sand to keep our roads safe. This year we added a new sidewalk tractor and a 1-ton dump truck with plow to our fleet. We have constructed an enclosed area for residents to take sand and salt for their home use and a protected used oil collection container here at the Public Works Complex. Our facility continues to improve and we are happy and proud to be here.



SOMERSWORTH PUBLIC LIBRARY

The population of Somersworth in the past 10 years has grown from 10,572 in 1985-86, to a high of 11, 518 in 1990, with a subsequent decline to 10,812 in 1994, according to figures from the Office of State Planning. During that time, the use of the Somersworth Public Library has also had its highs and lows, but with an overall increase far greater than the population trend. The per capita use has increased from 4.1 books per person, to 6.1 books per person.

	Circulation	Population
1985 – 1986	43,478	10,534
1986 – 1987	49,363	10,572
1987 – 1988	50,910	10,739
1988 – 1989	46,423	10,743
1989 – 1990	46,584	10,739
1990 – 1991	57,927	11,518
1991 – 1992	59,346	11,249
1992 – 1993	58,346	11,190
1993 – 1994	61,099	11,239
1994 – 1995	65,554	10,812

All those who contribute to the excellence in service and quality of the library's collection should be proud of these statistics. The commitment of the Board of Trustees and City Council to providing this community with a library for continuing education, for reading enjoyment and for informational needs has been outstanding.

The Somersworth Public Library's collection consists of the following items:

Adult Collection	26,695
Children's Collection	9,915
Audio Materials	539
Video Materials	483
TOTAL	<u>37,632</u>

Our interlibrary loan system continues to play an integral part in acquiring the books and information requested by our customers. Nancy Polito, Library Assistant, is in charge of this service. Nancy was hired in April 1995, and brings ten years of library experience to her position. A new IBM-compatible 486 computer, with a 14.4 modem has increased the efficiency of searching for needed materials on both the New Hampshire State Library database and other databases available throughout the Internet.

The Children's Room continues to play a major role in the services given to the young people of Somersworth with books, magazines, storytimes and a summer reading

program. Carol Bresaw, Children's Librarian here for 7 years, has developed an excellent collection to meet the recreational and educational needs of the city's children. One thousand and sixty-four books were read in the summer of 1994 for the summer reading program.

The library added the Museum of Science in Boston to its collection of passes which provide free or reduced admission for up to four persons on each museum's pass. Other passes include the Children's Museum of Portsmouth, the Christa McAuliffe Planetarium in Concord, and the Museum of Fine Arts in Boston. Reservations may be taken to reserve the pass for a special day, and we encourage reserving the passes, as they are quite popular, especially during school vacations.

The Board of Trustees spent many hours this past year discussing long-term planning. Research was done to explore issues in communication, collection, library equipment, services, personnel, and the building. Key concerns identified were the size of the building and its adequacy to meet the community's needs, handicapped accessibility, computerization of library procedures, and the role of computer technology in the delivery of information. The discussion of these, and other long-term issues will continue into 1995-1996, and the public is invited to attend Trustee's meetings and offer their perspectives and ideas. The Trustees meet the first Tuesday at 7:00 P.M. (January - June, August - November) at the Library.

The staff and trustees hope that this institution can be brought into the twenty-first century with a continuing commitment to providing equal access to information and books for all the citizens of this community.

LIBRARY HOURS

Monday - Wednesday	10:00 A.M. - 8:30 P.M.
Thursday - Friday	10:00 A.M. - 5:30 P.M.
Saturday	10:00 A.M. - 3:00 P.M.

Closed Sundays and most Federal Holidays

STAFF

Debora Longo, Library Director
Carol Bresaw, Children's Librarian
Nancy Polito, Library Assistant
Larry Reynolds, Circulation Assistant
Trudy Grant, Page
Patricia Burke, Page
Marion Hood, Page

TRUSTEES

Joan McNally, Chairperson
Gregory Bailey
Richard Dumont
Judith Goodnow
Susan Littlefield

SOMERSWORTH WELFARE DEPARTMENT

The Welfare Department provides assistance to Somersworth residents who are unable to support themselves. Most requests are for help with rent, food, utility payments and medication. This assistance is generally short term while other help on the State or Federal level is being processed, but in some cases, the recipient may be in need of General Assistance for a longer period of time. In exchange for the assistance granted, all able-bodied recipients are required to work assigned hours in a City department such as Highway, Water or the Library. Also, unemployed recipients are required to search for three jobs daily and report to the Employment Security Office once a week. Assistance is suspended if compliance with the Workfare and Work Search Programs is not achieved.

General Assistance expenditures totalled \$50,074.35 during FY 94/95. One hundred and forty households comprised of 65 individuals and 75 families were assisted during this period of time which is an increase of 23 households from the previous year. The City received reimbursement from former recipients, SSI and the Medicaid Program in the amount of \$4,791.85. Every effort is made to recover from any possible source and it is hoped that reimbursements will increase in the next year.

In all cases, the Welfare Department strives to help Somersworth residents who are eligible for General Assistance which directing them to other entitlement programs such as Fuel Assistance, Food Stamps and Subsidized Housing. It is obviously important to get our recipients assistance from other available sources so as to minimize the amount expended by the City. We continue to explore and investigate new programs that might benefit our clients while working closely with other agencies in obtaining the necessary assistance required by them.

Margaret Lampesis
Welfare Director

ASSESSING

The net value for Somersworth during fiscal year 1995 was \$349,626,933.00, which is a two million dollar increase over last year. There were 713 property owners within the City who qualify for the veteran tax credit and 109 citizens who qualify for the elderly or blind exemption.

Personnel changes took place within the Assessing Division which involve the status of the full-time Assessor's position changing to part-time status. Additionally, the part-time Assessing Clerk position has changed to full-time status. This new full-time position provides staff support to the Assessing, Economic Development and Planning Divisions. These personnel changes are a result of the CAMA (computer assisted maps appraisal system) which was initiated in 1992.

DEPARTMENT OF DEVELOPMENT SERVICES

Code Enforcement Division

The development that occurred within the City over the past year has remained steady. Nine commercial permits were issued, and over one million dollars worth of commercial construction was completed over the year. This has led to a number of new jobs and further commercial expansion of the local tax base.

In addition to commercial development, the Code Enforcement Officer has issued 15 building permits for new homes. The outlook is positive for continued residential growth as lower interest rates and land costs are making new homes more affordable for many citizens.

Economic Development Division

In September 1994, the City completed a renovation project in the basement at City Hall. The reception area of the Department of Development Services was completely renovated and a ventilation system was installed for the entire basement. The new ventilation system has significantly improved the air quality in all offices in the basement.

During the 1994-1995 Fiscal Year the Somersworth Industrial Development Authority (SIDA), from its Revolving Loan Fund, granted a loan to a start-up company which manufactures insulated tubing.

Wal-Mart Stores Inc. provided the City with an economic development grant which was used for training which will assist the Director of Development Services in economic development issues and in administering SIDA's Revolving Loan Fund.

In June 1995, SIDA negotiated a loan for the owner of the Great Falls Mills to completely renovate the south mill which was in desperate need of repair. The renovations will allow Kinderworks Corporation to relocate its toy manufacturing business to the mill.

The Somersworth Business Assistance Program was formed to provide new and existing businesses in Somersworth with free business assistance. This project was a partnership between the City and the Somersworth Chamber of Commerce in order to foster economic development within the City. Several businesses took advantage of this unique program and greatly benefited from it.

The City sold a portion of the Lily Pond property to Sumner Printing on Route 108 to allow the business to expand. This transaction also created revenues for the City. The rest of the Lily Pond property was actively researched to determine the feasibility of the

use of the land as a golf course/recreational site. Results of the feasibility study will be completed early next year.

SAU 56 sold its building on High Street to VIP Auto Parts with plans to build a new facility on West High Street at the old public works site. This project will clean up the old public works facility property and will place a property with tax-exempt status back on the City's tax roll. Additionally, the School Administration offices will now be closer to the schools.

Planning Division

The Division began developing a transportation improvements program for the City, to address the City's long-range transportation needs. A few of the recommended projects include improving the intersection of Route 108 and Blackwater Road; Market, Main and High Streets; and Market and Winter Streets. The City also continues to voice its support for the construction of a new exit, Exit 10, on the Spaulding Turnpike, to provide direct access to the City.

A major Zoning Ordinance amendment was adopted to establish a Commercial Node Zoning District at the intersection of High Street and Indigo Hill and Blackwater Roads. This amendment provides for greater opportunities for economic development within the City. The Planning Board also worked diligently on updating and reorganizing portions of the Zoning Ordinance. A revised "Definitions" section was adopted during Fiscal Year 1994-1995.

The Division was instrumental in the development of a City beautification project call "Re-leaf Somersworth!" that involves the planting of trees and shrubs, as well as maintenance of existing public areas.

With expertise in accounting, banking, administration, land use procedures, conservation issues, and basic knowledge about the community, members of all volunteer Boards within the City accomplished a great deal. The staff wishes to acknowledge their efforts, and we express our sincere appreciation.

Finally, the City's Department of Development Services, along with the dedicated members of various City Boards, will continue to actively promote economic development and make Somersworth an even better place to live and do business.

WATER WORKS FY-96 REPORT

The Water Department received notice that the State of New Hampshire had approved the Water Department Application for 20% Grant under the State Filtration Grant Program. This will result in a "catch-up" payment of \$329,254 that should be received sometime during the year. Following this first payment, the Water Department will receive annual payments of 20% of the current year debt service. These funds will permit repairs to be performed on the two water storage tanks.

Department personnel constructed a water main extension to provide needed FIRE flows to the Middle School. This extension, along Memorial Drive also "looped" Cemetery Road with High Street providing better service to the Cemetery Road area. A corrosion control program was initiated to prevent the leaching of lead from household plumbing. This program is necessary to bring Somersworth Water Works into compliance with the Primary Drinking Water Standards of the Safe Drinking Water Act. These additional programs and testing requirements add to the cost of operating.

The Department has started a meter replacement program to provide new meters to all customers within the next 7 years. The new meter style will provide for increase efficiency of reading and billing. This new system is more accurate than the current meters.

FISCAL YEAR 1994–1995

Month	Wells	Water Treatment Plant	Total	Average Day
July	13,363,200	29,883,960	43,247,160	1,395,070
Aug.	12,172,800	27,885,090	40,057,890	1,292,190
Sept.	13,338,240	21,003,890	34,342,130	1,107,811
Oct.	14,198,400	26,072,590	40,270,990	1,299,064
Nov.	13,546,000	21,711,700	35,257,700	1,137,345
Dec.	10,682,240	21,335,880	32,018,120	1,032,843
Jan.	10,512,660	24,527,100	35,039,760	1,130,315
Feb.	9,601,200	21,764,000	31,365,200	1,120,185
Mar.	10,675,900	24,652,030	35,327,930	1,139,610
Apr.	11,232,000	28,868,400	40,100,400	1,350,450
May	8,197,930	27,102,600	35,300,530	1,187,100
June	7,893,770	31,759,400	39,653,170	1,294,000
TOTAL	135,414,340	306,566,640	441,980,980	

Average Day	=	1,163,355
Minimum Day	=	1,395,070
Maximum Day	=	1,032,843

Items of work performed by the department during the year.

Customer Jobs	72	New Services	16
Boxes Repaired	31	Meters Repaired	123
Repairs to Mains	3	Repairs to Meters	49
Repairs to Hydrants	2	Hydrants Replaced	0
Backflow Test	172	New Mains	1492 ft. 8"

ENGINEERING

Work on the reconstruction project for Daniel, Bennett and Patricia Streets was completed. Projects for the reconstruction of a portion of Rocky Hill Road, Winter Street, and Rochester Street were prepared. A contract was awarded to F. L. Merrill, Inc. for the Rocky Hill Road project and to Tilcon Maine, Inc. for the Winter Street and Rochester Street project. Work on these projects is expected to be completed by mid summer 1995.

The City working with the General Electric Co. continued negotiations with the USEPA on the conditions for becoming **Work Settling Defendants**. It appears that the City and The General Electric Co. will be in a position to enter into a Consent Decree with the USEPA to perform the remedial action at the Somersworth Landfill Superfund Site. In addition the City and the General Electric Co. have continued to negotiate with other **Potentially Responsible Parties** to share in the cost of the selected remedy. These negotiations are on-going and it is expected that an agreement will be reached to allow the other settling parties to be included in the Consent Decree as **Settling Parties**.

The City and The General Electric Co. will have to continue to negotiate with any other parties that did not settle and were not included in the Consent Decree. If settlement cannot be reached then it will be necessary for the City and the General Electric Co. to bring suite against the non-settlers to have them participate in the cost of the remedy.

Work on implementing the **selected remedy** is expected to begin during the late fall of 1995.

RECREATION DEPARTMENT

The Somersworth Recreation and Parks Department is striving to give its residents a diversity of programs. We offer a wide variety of different programs, activities, events, and trips for people of all ages for their recreation enjoyment.

We had several children's programs in the past year for children 3 to 12 years old. *Little Tykes Fun Station*, our preschool program, brings children 3–5 years old together for a fun-filled hour, once a week. We also offered several afterschool programs, each program is once a week for six weeks. The programs offered were street hockey, ballet, arts and crafts, pottery, creative movement, board game mania, drama, kidercise, cooking, dance, girls' softball, creative art, floor hockey, and new games.

In the summer we had a minor league baseball program, co-ed softball, and tennis for all levels. We also offered day camp, half a camp, and preschool camp programs. There were special guests who came and shared their talents with the children each week. There were also two field trips a week to different places. The summer goes by so fast with all our activities, everyone is so busy.

There are also special programs that take place the same time every year such as Hershey Track and Field in June. This year we had several participants place in sixth place or better in the State (there are approximately 1,000 youths that compete). Saturday AM basketball is held in November and Fall Soccer League is, yes you guessed it, held in the Fall (in September). When it is nearing these months, give us a call and we will let you know exactly when the program is beginning.

The adult activities that many of you took part in were co-ed volleyball, aerobics, craft classes, self defense classes, a men's basketball league, and even dog obedience classes...for your dogs.

The Senior population enjoyed taking day trips at least twice a month to interesting places. They went to the Franklin Zoo, Boston; Sugar Shack, Barrington; Boothbay Harbor Inn, Boothbay Harbor, ME; Willowbrook at Newfield, ME; Giordano's Starlight Theater, Georgetown, MA; Christmas Tree Shop, Saugus, MA; Mt. Washington Cruise, Weirs, NH; Conway Scenic Railroad, North Conway, NH; Indianhead Resort, Lincoln, NH; Country Braid House, Tilton, NH; and of course, the Annual Christmas Lights Tour. The seniors were also able to participate in a 55 Alive Driving program. There was an annual senior picnic for all Somersworth Senior Citizens at the GE Field with the West-ernaire Band as entertainment. What a great time for everyone; be sure not to miss out next year.

Family trips are an exciting part of the Recreation Department. We have gone to Foxwood Casino, the Ringling Brothers and Barnum and Bailey Circus, Fanuiel Hall in Boston, the Boston Flower Show and don't forget—the Red Sox, Celtics, and Patriots games. These trips should be taken advantage of if you have the time.

We also offered school vacation trips to the movies, skiing, bowling, swimming, Boston Science Museum, Joker's Fun Center, and Happy Wheels.

The Special Events have to be the best part of the Recreation Department because they let everyone participate, from young kids to their parents. We had in the past year a Halloween Party, Witch and Goblin House Decorating Contest, Bike Rodeo, Christmas Party, Flashlight Easter Eggstravaganza, Daddy Daughter Date Night, a Get Trashed Road Race, Something Fishy, Whamo Frisbee Contest, and even a Senior Citizen Picnic. The Recreation Department also was a co-sponsor for the Festival 5K Run or Walk to help raise money for the Friends of Recreation. These unique and fun events are for everyone so be sure to join us in the future.

This year the Recreation Department now has its own telephone line to help serve the residents better when registering for a program or looking for information.

We also gave scholarships to 35 individuals who were in need of financial help. If you are in need of financial assistance we make every effort to help.

We hope you were able to participate in many of the activities we were able to provide for you. If you have any suggestions for programs, trips, or events that we haven't tried, please give a ring or drop us a line; we would be happy to give it a try.

Last, but not least, we do have a mailing list if your child is not in one of the Somersworth public schools or you just can't pick one up please let us know and we will put you on our list.

have a great year recreating and we hope to see you in the next year.



Friends of Recreation – Maureen Call and Kelly Hinton

SOMERSWORTH HOUSING AUTHORITY

JULY 1, 1994 – JUNE 30, 1995

Public Housing

The Somersworth Housing Authority continues to own and manage the following properties in the City of Somersworth:

1. Albert J. Nadeau Homes: 56 units of low and moderate income family housing located on Bartlett Avenue. This development consists of 6 one-bedroom units, 8 two-bedroom units, 36 three-bedroom units and 6 four-bedroom units.
2. Robert H. Fillion Terrace: 64 units of low and moderate income elderly housing located on Washington Street. This development consists of 56 one-bedroom units and 8 two-bedroom units.
3. Edward S. Charpentier Apartments: 49 units of very low income elderly housing located on the corner of Franklin and Green Streets. This development consists of 49 one-bedroom units.
4. Preservation Park (Management Agent): 26 units of very low income elderly housing located on Main Street. This development consists of 26 one-bedroom units. Property owned by Coolidge & Cullinane Development Partners.
5. Smokey Hollow Common (Management Agent): 16 units of very low income family housing located on Main Street. This development consists of 12 two-bedroom units and 4 three-bedroom units. Property owned by Coolidge & Cullinane Development Partners.
6. Parkview Terrace (Contract Administrator): 20 units of very low income elderly housing located on Maple Street Ext. and Washington Streets. This development consists of 16 one-bedroom units on Maple Street Ext. and 4 one-bedroom units located on Washington Street. Property owned by Jeffrey & Patricia Francoeur.

Section 8

The Somersworth Housing Authority also operates a Section 8 Certificate and Voucher Program which provides housing subsidies to 191 persons for housing assistance. The units that these individuals rent are privately owned and the subsidies paid go with the residents. Landlords in this program must agree to comply with Section 8 guidelines and their properties must meet Housing Quality Standards. This program allows the most flexibility to families, elderly and landlords. Lease arrangements are

between the private landlord and the participant, with the SHA role being the administration of the subsidy and monitoring the quality of the apartments. All landlords are responsible for their own tax payments to the City.

Public Housing Modernization

During this fiscal year the Somersworth Housing Authority received \$502,000 in Housing Modernization funds with which totally abate all Lead-Based Paint in units at the Bartlett Avenue housing development. All units now are certified lead free.

Community Development Block Grant Program

The Somersworth Housing Authority continues to act as Authorized Agent for the City of Somersworth in matters relating to Community Development. The Authority applied to the Office of State Planning for \$150,000 and received this grant to abate lead-based paint in ten Section 8 housing units as a pilot program to access costs and methods to this program. The City through the SHA have to date received in excess of \$12,000,000 from the competitive Community Development Block Grant Program.

Strafford County Nutrition Program

The Somersworth Housing Authority has been and continues to be the grantee for the Strafford County Nutrition Program which provides Congregate Meals and Meals on Wheels to Strafford County elderly, and disabled persons in the communities of Somersworth, Dover, Rochester, Rollinsford, Farmington, and Milton.

Strafford County Nutrition Program

The Somersworth Housing Authority has been the grantee for the Strafford County Nutrition Program since 1973. This program provides daily elderly meals in both congregate settings and Meals on Wheels in the communities of Somersworth, Dover, Rochester, Farmington, Milton, Durham and Rollinsford. In excess of 250 meals are served daily in these communities.

Somersworth Child Care Center

The Somersworth Housing Authority owns and operates the Somersworth Child Care Center on Bartlett Avenue. The center provides child care for 150 children per day between the ages of 6 weeks old and 12 years old from the hours of 6:30 A.M. to 5:30 P.M. Monday through Friday. These programs are for working parents or parents who are being provided job training. The Center includes a Kindergarten program and before and after school care.

Martin J. Flanagan Community Center

Since 1972 the Somersworth Housing Authority has owned and operated the Martin J. Flanagan Community Center on Bartlett Avenue. This Center is the home of the Strafford County Head Start Program and the Somersworth School System special needs program for young children. The Center also houses the Central Office of the Somersworth Housing Authority and has a full service gymnasium that provides countless hours of recreation to the adults and children of the City of Somersworth.

Homework Laboratory Program

The Somersworth Housing Authority has partnered with the Somersworth School Department to provide a Homework Laboratory Program for school age children who reside in the Bartlett Avenue development and also the general community. Certified teachers are hired by the Authority to provide assistance with homework three days per week after school at the Bartlett Avenue site. This program was recognized by Governor Steven Merrill with the honoring of the Gold Circle Partnership Award.

Congregate Housing Services Program

The Somersworth Housing Authority applied for and received grants from both the U.S. Department of Housing & Urban Development and the State of New Hampshire Department of Elderly & Adult Services which total \$521,000 over five years with which to provide a Congregate Housing Services Program at the Edward S. Charpentier Apartment complex. This program is targeted at keeping frail elderly in their homes as long as possible and preventing premature institutionalization by providing daily meals, transportation, case management, housekeeping/homemaker services and personal care. This program can provide these services at a cost of \$8,000 per year per person in comparison to \$40,000 per year per person cost of a nursing home.

David L. Roberge, Chairman
Jean R. Gill, Vice-Chairman
George M. Bald, Commissioner
Albert A. Cormier, Commissioner
Joan A. Lynch, Commissioner

Joseph N. Couture
Executive Director

NOTES

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MELANSON, GREENWOOD
& COMPANY, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

Honorable Mayor and City Council
City of Somersworth, New Hampshire

We have audited the accompanying general purpose financial statements of the City of Somersworth, New Hampshire, as of June 30, 1995, and for the year then ended. These general purpose financial statements are the responsibility of the City's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the City of Somersworth, New Hampshire, as of June 30, 1995 and the results of its operations, and cash flows of its proprietary and similar trust fund types for the year then ended in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The additional information included in Schedules A-1 through G-3 and Statistical Tables 1 through 14 are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the City of Somersworth, New Hampshire. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

Melanson, Greenwood & Company P.C.

Nashua, New Hampshire
November 20, 1995

**Combined Balance Sheet - All Fund Types and Account Groups
June 30, 1995 – Exhibit 1**

	Governmental Fund Types			
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Project Funds
<u>ASSETS AND OTHER DEBITS</u>				
Cash and cash equivalents	\$ 4,246,323	\$ 1,871	\$ -	\$ 918,142
Investments	-	-	-	-
Taxes receivable	968,108	-	-	-
Accounts receivable, net	51,462	-	68,968	-
Due from other governments	-	58,832	-	-
Due from other funds	312,415	103,864	13,814	-
Other assets	270,198	-	-	-
Inventory	-	-	-	-
Fixed assets	-	-	-	-
Amount to be provided for retirement of general long-term debt	-	-	-	-
	-	-	-	-
Total Assets and Other Debits	<u>\$ 5,848,506</u>	<u>\$ 164,567</u>	<u>\$ 82,782</u>	<u>\$ 918,142</u>
<u>LIABILITIES, EQUITY, AND OTHER CREDITS</u>				
Liabilities:				
Accounts payable	\$ 197,601	\$ 20,669	\$ -	\$ -
Accrued compensated absences	-	-	-	-
Capital lease	-	-	-	-
Deferred revenues	786,293	-	68,968	-
Due to other funds	180,386	33,153	105,219	72,503
Prepaid taxes	3,812,369	-	-	-
Other liabilities and accrued expenses	81,426	-	-	-
Current maturities of long-term debt	-	-	-	-
Landfill clean-up assessment	-	-	-	-
Special assessment debt with governmental commitment	-	-	-	-
General obligation bonds payable	-	-	-	-
Obligations to employees under deferred compensation plan	-	-	-	-
Long-term debt, net of current maturities	-	-	-	-
Total Liabilities	5,058,075	53,822	174,187	72,503
Equity and Other Credits:				
Contributed capital	-	-	-	-
Retained earnings	-	-	-	-
Investment in general fixed assets	-	-	-	-
Fund balances:				
Reserved for endowments	-	-	-	-
Reserved for encumbrances	28,554	-	-	-
Unreserved - undesignated	761,877	110,745	(91,405)	845,639
Total Equity and Other Credits	790,431	110,745	(91,405)	845,639
Total Liabilities, Equity, and Other Credits	<u>\$ 5,848,506</u>	<u>\$ 164,567</u>	<u>\$ 82,782</u>	<u>\$ 918,142</u>

Exhibit 1 (Continued)

Proprietary Fund Type	Fiduciary Fund Type Trust and Agency Funds	Account Groups		Totals (Memorandum Only)
		General Fixed Assets	General Long- Term Debt	
\$ 27,548	\$ 155,505	\$ -	\$ -	\$ 5,349,389
-	1,007,067	-	-	1,007,067
-	-	-	-	968,108
168,587	-	-	-	289,017
-	-	-	-	58,832
32,041	30,776	-	-	492,910
-	-	-	-	270,198
64,396	-	-	-	64,396
12,352,751	-	17,636,603	-	29,989,354
-	-	-	14,417,109	14,417,109
<u>\$ 12,645,323</u>	<u>\$ 1,193,348</u>	<u>\$ 17,636,603</u>	<u>\$ 14,417,109</u>	<u>\$ 52,906,380</u>
\$ 34,426	\$ -	\$ -	\$ -	\$ 252,696
43,942	-	-	199,044	242,986
-	-	-	203,825	203,825
-	-	-	-	855,261
101,649	-	-	-	492,910
-	-	-	-	3,812,369
104,659	186,281	-	-	372,366
198,938	-	-	-	198,938
-	-	-	2,500,000	2,500,000
-	-	-	4,070,000	4,070,000
-	-	-	7,444,240	7,444,240
-	563,815	-	-	563,815
2,511,822	-	-	-	2,511,822
<u>2,995,436</u>	<u>750,096</u>	<u>-</u>	<u>14,417,109</u>	<u>23,521,228</u>
7,944,679	-	-	-	7,944,679
1,705,208	-	-	-	1,705,208
-	-	17,636,603	-	17,636,603
-	346,597	-	-	346,597
-	-	-	-	28,554
-	96,655	-	-	1,723,511
<u>9,649,887</u>	<u>443,252</u>	<u>17,636,603</u>	<u>-</u>	<u>29,385,152</u>
<u>\$ 12,645,323</u>	<u>\$ 1,193,348</u>	<u>\$ 17,636,603</u>	<u>\$ 14,417,109</u>	<u>\$ 52,906,380</u>

The accompanying notes are an integral part of the financial statements.

**Combined Statement of Revenues, Expenditures, and Changes in Fund Equity
All Governmental Fund Types and Expendable Trust Fund
For the Year Ended June 30, 1995 – Exhibit 2**

	General Fund	Special Revenue Funds	Debt Service Funds
Revenues:			
Taxes	\$ 10,949,932	\$ -	\$ -
Licenses, permits and fees	797,928	-	-
Intergovernmental revenue	2,635,333	921,801	50,884
Charges for services	-	239,116	219,660
Interest income	123,500	-	10,892
Other revenues	475,558	18,222	122,271
Total Revenue	<u>14,982,251</u>	<u>1,179,139</u>	<u>403,707</u>
Expenditures:			
Current			
General government	832,308	-	-
Public safety	1,848,962	9,593	-
Highways and streets	1,024,185	-	-
Health and welfare	147,585	-	-
Culture and recreation	242,644	-	-
School department	8,524,635	966,205	-
Other expenditures	17,167	39,736	-
Debt service			
Principal	851,076	-	290,000
Interest	425,128	-	298,586
Intergovernmental			
Assessments	916,073	-	-
Community development	-	115,871	-
Total Expenditures	<u>14,829,763</u>	<u>1,131,405</u>	<u>588,586</u>
Excess (deficiency) of revenues over expenditures	152,488	47,734	(184,879)
Other Financing Sources (Uses):			
Bond proceeds	-	-	-
Transfers in	-	-	162,000
Transfers out	(81,000)	-	-
Total Other Financing Sources (Uses)	<u>(81,000)</u>	<u>-</u>	<u>162,000</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	71,488	47,734	(22,879)
Fund Equity, beginning	<u>718,943</u>	<u>63,011</u>	<u>(68,526)</u>
Fund Equity, ending	<u>\$ 790,431</u>	<u>\$ 110,745</u>	<u>\$ (91,405)</u>

Exhibit 2 (Continued)

Capital Project Funds	Expendable Trust Funds	Totals (Memorandum Only)
\$ -	\$ -	\$ 10,949,932
-	-	797,928
-	-	3,608,018
-	-	458,776
38,344	2,510	175,246
<u>360,629</u>	<u>-</u>	<u>976,680</u>
398,973	2,510	16,966,580
-	188	832,496
-	-	1,858,555
401,192	-	1,425,377
-	-	147,585
-	-	242,644
1,644,759	-	11,135,599
-	-	56,903
-	-	1,141,076
-	-	723,714
-	-	916,073
-	-	115,871
<u>2,045,951</u>	<u>188</u>	<u>18,595,893</u>
(1,646,978)	2,322	(1,629,313)
2,050,000	-	2,050,000
-	-	162,000
-	-	(81,000)
<u>2,050,000</u>	<u>-</u>	<u>2,131,000</u>
403,022	2,322	501,687
<u>442,617</u>	<u>50,803</u>	<u>1,206,848</u>
\$ <u>845,639</u>	\$ <u>53,125</u>	\$ <u>1,708,535</u>

The accompanying notes are an integral part of the financial statements.

**Statement of Revenues, Expenditures and Other Financing Sources
and Uses – Budget and Actual – Governmental Fund Types
For the Year Ended June 30, 1995 – Exhibit 3**

	General Fund		
	Budget	Actual (Note 2H)	Variance Favorable (Unfavorable)
Revenues:			
Taxes	\$ 10,871,078	\$ 10,881,649	\$ 10,571
Licenses, permits and fees	729,000	797,928	68,928
Intergovernmental revenue	2,544,869	2,635,333	90,464
Charges for services	-	-	-
Interest income	90,000	123,500	33,500
Other revenue	335,110	475,558	140,448
Total Revenues	14,570,057	14,913,968	343,911
Expenditures:			
General government	844,253	826,781	17,472
Public safety	1,843,518	1,820,727	22,791
Highways and streets	1,035,247	992,076	43,171
Health and welfare	151,385	147,072	4,313
Culture and recreation	239,790	239,230	560
School department	8,512,503	8,506,100	6,403
Debt service	1,273,120	1,276,204	(3,084)
Assessments	928,073	928,073	-
Other	17,168	17,167	1
Total Expenditures	14,845,057	14,753,430	91,627
Other Financing Sources (Uses):			
Transfers in	6,000	-	(6,000)
Transfer out	(81,000)	(81,000)	-
Use of fund balance	350,000	350,000	-
Total Other Financing Sources (Uses)	275,000	269,000	(6,000)
Excess of revenues and other financing sources over (under) expenditures and other financing uses	\$ -	\$ 429,538	\$ 429,538

The accompanying notes are an integral part of the financial statements.

Exhibit 3 (Continued)

Debt Service Fund		
<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
\$ -	\$ -	\$ -
50,884	50,884	-
302,702	219,660	(83,042)
3,000	10,891	7,891
<u>70,000</u>	<u>122,272</u>	<u>52,272</u>
426,586	403,707	(22,879)
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
588,586	588,586	-
-	-	-
-	-	-
<u>588,586</u>	<u>588,586</u>	<u>-</u>
162,000	162,000	-
-	-	-
-	-	-
<u>162,000</u>	<u>162,000</u>	<u>-</u>
<u>\$ -</u>	<u>\$ (22,879)</u>	<u>\$ (22,879)</u>

**Combined Statement of Revenues, Expenses, and Changes in Retained Earnings/
Fund Balance – Proprietary Fund Types and Similar Trust Funds
For the Year Ended June 30, 1995 – Exhibit 4**

	<u>Proprietary Fund Type</u>	<u>Fiduciary Fund Type</u>	<u>Totals (Memorandum Only)</u>
	<u>Enterprise</u>	<u>Non-Expendable Trust</u>	
Operating Revenues:			
User fees	\$ 1,768,721	\$ -	\$ 1,768,721
Merchandise sales and job work	145,439	-	145,439
Contributions	-	4,240	4,240
Interest income	-	27,392	27,392
	<hr/>	<hr/>	<hr/>
Total Operating Revenues	1,914,160	31,632	1,945,792
Operating Expenses:			
Sewer expenses	420,238	-	420,238
Water expenses	246,859	-	246,859
Solid waste operations	319,243	-	319,243
Distribution	75,624	-	75,624
General and administrative	310,592	-	310,592
Depreciation	414,485	-	414,485
Miscellaneous	99,778	19,063	118,841
	<hr/>	<hr/>	<hr/>
Total Operating Expenses	1,886,819	19,063	1,905,882
Operating Income (Loss)	27,341	12,569	39,910
Nonoperating Income (Expenses):			
State grants	67,394	-	67,394
Interest income	1,972	-	1,972
Interest expense	(206,664)	-	(206,664)
	<hr/>	<hr/>	<hr/>
Total Nonoperating Income (Expenses)	(137,298)	-	(137,298)
Net Income (Loss) Before Operating Transfers	(109,957)	12,569	(97,388)
Operating Transfers In (Out):			
Transfers to other funds	(81,000)	-	(81,000)
	<hr/>	<hr/>	<hr/>
Net Income (Loss)	(190,957)	12,569	(178,388)
Depreciation on assets acquired with contributed capital	<hr/>	<hr/>	<hr/>
	166,562	-	166,562
Increase (Decrease) in Retained Earnings	(24,395)	12,569	(11,826)
Retained Earnings/Fund Balance, beginning, as restated	<hr/>	<hr/>	<hr/>
	1,729,603	377,558	2,107,161
Retained Earnings/Fund Balance, ending	<hr/>	<hr/>	<hr/>
	\$ 1,705,208	\$ 390,127	\$ 2,095,335

The accompanying notes are an integral part of the financial statements.

**Combined Statement of Cash Flows
Proprietary Fund Types and Similar Trust Funds
For the Year Ended June 30, 1995 – Exhibit 5**

	<u>Proprietary Fund Type</u>	<u>Fiduciary Fund Type</u> Non-Expendable <u>Trust</u>	Totals (Memorandum Only)
	<u>Enterprise</u>		
Cash Flows From Operating Activities:			
Operating income	\$ 27,341	\$ 12,569	\$ 39,910
Adjustments to reconcile net income to net cash			
Provided for operating activities:			
Prior period adjustment	(81,632)	-	(81,632)
Depreciation	414,485	-	414,485
(Increase)Decrease in:			
Accounts receivable	29,267	-	29,267
Inventory	(6,063)	-	(6,063)
Increase in:			
Accounts payable	12,603	-	12,603
Other liabilities and accrued expenses	88,406	-	88,406
Net Cash Provided By Operating Activities	<u>484,407</u>	<u>12,569</u>	<u>496,976</u>
Cash Flows For Investing Activities:			
Interest earnings	1,972	-	1,972
Proceeds from maturity of investments	<u>-</u>	<u>(12,569)</u>	<u>(12,569)</u>
Net Cash Provided (Used) For Investing Activities	1,972	(12,569)	(10,597)
Cash Flows For Capital and Related Financing Activities:			
Payments of long-term debt	(198,924)	-	(198,924)
Interest expense	<u>(206,665)</u>	<u>-</u>	<u>(206,665)</u>
Net Cash Used For Financing Activities	(405,589)	-	(405,589)
Cash Flows From Noncapital Financing Activities:			
Loans from other funds	(105,845)	-	(105,845)
Transfers to other funds	(81,000)	-	(81,000)
State grant	<u>67,394</u>	<u>-</u>	<u>67,394</u>
Net Cash Provided By Noncapital Financing Activities	<u>(119,451)</u>	<u>-</u>	<u>(119,451)</u>
Net increase (decrease) in cash	(38,661)	-	(38,661)
Cash and cash equivalents, beginning of year	<u>66,209</u>	<u>-</u>	<u>66,209</u>
Cash and cash equivalents, end of year	<u>\$ 27,548</u>	<u>\$ -</u>	<u>\$ 27,548</u>
<u>Reconciliation of Trust Fund Cash:</u>			
Expendable		\$ -	
Nonexpendable		-	
Agency		<u>155,505</u>	
Total		<u>\$ 155,505</u>	

The accompanying notes are an integral part of the financial statements.

**Detail Schedule of Revenues and Other Financing Sources –
Budget and Actual – General Fund
For the Year Ended June 30, 1995 – Schedule A-1**

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
<u>Taxes</u>			
Property taxes	\$ 10,614,078	\$ 10,614,078	\$ -
Resident taxes	63,000	58,241	(4,759)
Interest and penalties	194,000	209,330	15,330
	<u>10,871,078</u>	<u>10,881,649</u>	<u>10,571</u>
<u>Licenses, Permits and Fees</u>			
Motor vehicle permits and fees	710,000	771,730	61,730
Dog licenses	1,200	3,807	2,607
Business licenses, permits and fees	17,800	22,391	4,591
	<u>729,000</u>	<u>797,928</u>	<u>68,928</u>
<u>Intergovernmental</u>			
City:			
Shared revenues	524,418	524,418	-
Business profits tax	229,801	229,801	-
Highway block grant	132,241	140,192	7,951
Railroad tax	730	730	-
Other	-	14,671	14,671
	<u>887,190</u>	<u>909,812</u>	<u>22,622</u>
School:			
Foundation aid	808,313	808,313	-
Building aid	78,293	78,293	-
Catastrophic	40,302	40,018	(284)
Rollinsford tuition	612,926	634,460	21,534
Partnership grant	57,120	50,701	(6,419)
Other	60,725	113,736	53,011
	<u>1,657,679</u>	<u>1,725,521</u>	<u>67,842</u>
Sub-total School Intergovernmental	<u>1,657,679</u>	<u>1,725,521</u>	<u>67,842</u>
Total Intergovernmental	2,544,869	2,635,333	90,464
<u>Interest Income</u>	90,000	123,500	33,500

(Continued)

Schedule A-1 (Continued)

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Other Revenues</u>			
Income from departments	\$ 85,988	\$ 69,720	\$ (16,268)
Sale of town property	5,000	26,086	21,086
Hydro lease	25,000	46,957	21,957
Insurance refunds	66,000	175,034	109,034
Other	<u>153,122</u>	<u>157,761</u>	<u>4,639</u>
Total Other Revenues	335,110	475,558	140,448
<u>Other Financing Sources</u>			
Transfers-in	6,000	-	(6,000)
Use of fund balance	<u>350,000</u>	<u>350,000</u>	<u>-</u>
Total Other Financing Sources	<u>356,000</u>	<u>350,000</u>	<u>(6,000)</u>
Total Revenues and Other Financing Sources	<u>\$ 14,926,057</u>	<u>\$ 15,263,968</u>	<u>\$ 337,911</u>

**Detail Schedule of Expenditures and Other Financing Uses –
Budget and Actual – General Fund
For the Year Ended June 30, 1995 – Schedule A-2**

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Expenditures</u>			
<u>General Government</u>			
Mayor/council	\$ 25,661	\$ 24,579	\$ 1,082
City manager	101,904	99,650	2,254
City clerk	71,008	69,393	1,615
Elections	7,519	5,705	1,814
Assessing	59,030	56,646	2,384
Finance	89,446	89,224	222
Data processing	35,119	34,357	762
Tax collector	84,910	82,625	2,285
Administration	130,857	131,729	(872)
Planning and zoning	153,821	150,336	3,485
Economic development	8,806	7,444	1,362
Municipal building	45,810	44,791	1,019
Civic promotions	10,100	10,040	60
Contingency	20,262	20,262	-
Total General Government	844,253	826,781	17,472
<u>Public Safety</u>			
Police administration	184,180	182,533	1,647
Police patrol	568,313	568,109	204
Investigation	139,039	134,133	4,906
Police support	144,707	142,778	1,929
Traffic	55,741	48,320	7,421
Prosecution	40,846	40,436	410
Fire administration	76,639	76,381	258
Firefighting	592,207	586,703	5,504
Code enforcement	41,846	41,334	512
Total Public Safety	1,843,518	1,820,727	22,791

(Continued)

Schedule A-2 (Continued)

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Highways and Streets</u>			
Engineering	\$ 64,250	\$ 63,340	\$ 910
DPW Administration	253,021	243,907	9,114
Snow removal	101,263	101,188	75
Street maintenance	171,398	165,126	6,272
Street cleaning	15,609	12,707	2,902
Drains	20,856	16,799	4,057
Equipment maintenance	71,799	70,593	1,206
Solid waste collection	105,867	92,629	13,238
Solid waste disposal	300	-	300
Sanitary landfill	34,151	30,085	4,066
Street lights	82,000	81,410	590
Buildings and grounds	22,412	23,583	(1,171)
Cemetery	25,221	24,333	888
Equipment aquisition	<u>67,100</u>	<u>66,376</u>	<u>724</u>
Total Highways and Streets	1,035,247	992,076	43,171
<u>Health and Welfare</u>			
Visiting nurse	24,200	24,200	-
Ambulance service	30,000	30,000	-
Welfare	<u>97,185</u>	<u>92,872</u>	<u>4,313</u>
Total Health and welfare	151,385	147,072	4,313
<u>Culture and Recreation</u>			
Public library	160,455	159,912	543
Recreation	<u>79,335</u>	<u>79,318</u>	<u>17</u>
Total Culture and Recreation	239,790	239,230	560

(Continued)

Schedule A-2 (Continued)

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>School Department</u>	\$ 8,512,503	\$ 8,506,100	\$ 6,403
<u>Debt Service - City</u>			
Principal	563,676	563,676	-
Interest	204,394	204,394	-
<u>Debt Service - School</u>			
Principal	287,400	287,400	-
Interest	<u>217,650</u>	<u>220,734</u>	<u>(3,084)</u>
Total Debt Service	1,273,120	1,276,204	(3,084)
<u>Assessment - County/Landfill</u>	928,073	928,073	-
<u>Other Expenditures</u>	17,168	17,167	1
<u>Other Financing Uses</u>			
Transfer out	<u>81,000</u>	<u>81,000</u>	<u>-</u>
Total Expenditures and Other Financing Uses	<u>\$ 14,926,057</u>	<u>\$ 14,834,430</u>	<u>\$ 91,627</u>

NOTES

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Special Revenue Funds
Combining Balance Sheets
For the Year Ended June 30, 1995 – Schedule B-1

		School Food Services	School Categorical Revenue	Conservation Commission	School District Contributions	Malley Farm Fund	State Grants Fund	Centennial Fund	Community Development Block Grant	Recreation Fund	Student Activities	Totals
Cash and cash equivalents	\$	-	-	84	-	-	1,139	648	-	-	-	1,871
Due from other governments		10,868	47,964	-	-	-	-	-	-	-	-	58,832
Due from other funds		74,895	110	-	51	-	8,861	-	-	12,732	7,415	103,864
Total Assets	\$	85,563	48,074	84	51	-	10,000	648	-	12,732	7,415	164,567
LIABILITIES AND FUND EQUITY												
Liabilities:												
Accounts payable	\$	452	20,198	-	-	-	-	-	-	-	-	20,669
Due to other funds		110	7,724	-	-	25,306	-	13	-	-	-	33,153
Total Liabilities	\$	562	27,922	-	-	25,306	-	13	-	19	-	53,822
Fund Equity:												
Unreserved:												
Undesignated		85,001	20,152	84	51	(25,306)	10,000	635	-	12,713	7,415	110,745
Total Fund Equity	\$	85,001	20,152	84	51	(25,306)	10,000	635	-	12,713	7,415	110,745
Total Liabilities and Fund Equity	\$	85,563	48,074	84	51	-	10,000	648	-	12,732	7,415	164,567

Special Revenue Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Equity For the Year Ended June 30, 1995 – Schedule B-2

	School Food Services	School Categorical Revenue	Conservation Commission	School District Contributions	Mailey Farm Fund	State Grants Fund	Centennial Fund	Community Development Block Grant	Recreation Fund	Student Activities	Totals
Revenues:											
Intergovernmental	\$ 147,558	\$ 645,037	\$ -	\$ -	\$ -	\$ 13,600	\$ -	\$ 115,606	\$ -	\$ -	\$ 921,801
Charges for services	197,971	-	-	-	5,000	-	-	-	36,145	-	233,116
Other revenue	1,303	-	17	-	-	5,069	318	-	-	11,515	18,222
Total Revenues	<u>346,832</u>	<u>645,037</u>	<u>17</u>	<u>-</u>	<u>5,000</u>	<u>18,669</u>	<u>318</u>	<u>115,606</u>	<u>36,145</u>	<u>11,515</u>	<u>1,179,139</u>
Expenditures:											
Current											
Public safety	-	-	-	-	-	9,593	-	-	-	-	9,593
School department	339,741	626,464	-	-	-	150	927	-	-	4,100	966,205
Other expenditures	-	-	-	-	-	-	-	-	34,559	-	39,736
Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Community development	-	-	265	-	-	-	-	115,606	-	-	115,871
Total Expenditures	<u>339,741</u>	<u>626,464</u>	<u>265</u>	<u>-</u>	<u>-</u>	<u>9,743</u>	<u>927</u>	<u>115,606</u>	<u>34,559</u>	<u>4,100</u>	<u>1,131,405</u>
Excess of revenues over (under) expenditures	7,091	18,573	(248)	-	5,000	8,926	(609)	-	1,586	7,415	47,734
Fund Equities, beginning	77,910	1,579	332	51	(30,306)	1,074	1,244	-	11,127	-	63,011
Fund Equities, ending	<u>\$ 85,001</u>	<u>\$ 20,152</u>	<u>\$ 84</u>	<u>\$ 51</u>	<u>\$ (25,306)</u>	<u>\$ 10,000</u>	<u>\$ 635</u>	<u>\$ -</u>	<u>\$ 12,713</u>	<u>\$ 7,415</u>	<u>\$ 110,745</u>

Debt Service Fund

Combining Balance Sheets June 30, 1995 – Schedule C-1

	High Street Sewer Improvement	Route 16 Sewer Improvement	Totals
<u>ASSETS</u>			
Accounts receivable, net	\$ 15,711	\$ 53,257	\$ 68,968
Due from other funds	<u>13,814</u>	<u>-</u>	<u>13,814</u>
Total Assets	<u>\$ 29,525</u>	<u>\$ 53,257</u>	<u>\$ 82,782</u>
 <u>LIABILITIES AND FUND EQUITY</u>			
Liabilities:			
Deferred revenues	\$ 15,711	\$ 53,257	\$ 68,968
Due to other funds	<u>-</u>	<u>105,219</u>	<u>105,219</u>
Total Liabilities	15,711	158,476	174,187
Fund Equity:			
Unreserved:			
Undesignated	<u>13,814</u>	<u>(105,219)</u>	<u>(91,405)</u>
Total Fund Equity	<u>13,814</u>	<u>(105,219)</u>	<u>(91,405)</u>
Total Liabilities and Fund Equity	<u>\$ 29,525</u>	<u>\$ 53,257</u>	<u>\$ 82,782</u>

Debt Service Fund

Combining Statement of Revenues, Expenditures and Changes in Fund Equity For the Year Ended June 30, 1995 – Schedule C-2

	<u>High Street Sewer Improvement</u>	<u>Route 16 Sewer Improvement</u>	<u>Totals</u>
Revenue:			
Intergovernmental	\$ 50,884	\$ -	\$ 50,884
Charges for services	28,795	190,865	219,660
Interest income	1,060	9,832	10,892
Other revenue	<u>-</u>	<u>122,271</u>	<u>122,271</u>
Total Revenue	80,739	322,968	403,707
Expenditures:			
Debt Service:			
Principal	140,000	150,000	290,000
Interest	<u>142,661</u>	<u>155,925</u>	<u>298,586</u>
Total Expenditures	<u>282,661</u>	<u>305,925</u>	<u>588,586</u>
Excess of revenues over (under) expenditures	(201,922)	17,043	(184,879)
Other Financing Sources:			
Operating transfers-in	<u>162,000</u>	<u>-</u>	<u>162,000</u>
Total Other Financing Sources	<u>162,000</u>	<u>-</u>	<u>162,000</u>
Excess of revenues and other sources over (under) expenditures and other uses	(39,922)	17,043	(22,879)
Fund Equities, beginning	<u>53,736</u>	<u>(122,262)</u>	<u>(68,526)</u>
Fund Equities, ending	<u>\$ 13,814</u>	<u>\$ (105,219)</u>	<u>\$ (91,405)</u>

Debt Service Fund

Combining Statement of Revenues, Expenditures – Budget and Actual For the Year Ended June 30, 1995 – Schedule C-3

	High Street Sewer Improvement		
	Budget	Actual	Variance Favorable (Unfavorable)
Revenue:			
Intergovernmental	\$ 50,884	\$ 50,884	\$ -
Charges for services	69,777	28,795	(40,982)
Interest income	-	1,059	1,059
Other revenue	-	1	1
Total Revenue	120,661	80,739	(39,922)
Expenditures:			
Debt Service:			
Principal	140,000	140,000	-
Interest	142,661	142,661	-
Total Expenditures	282,661	282,661	-
Excess of revenues under expenditures	(162,000)	(201,922)	(39,922)
Other Financing Sources:			
Transfers in	162,000	162,000	-
Total Other Financing Sources	162,000	162,000	-
Excess of revenues and other sources under expenditures	\$ -	\$ (39,922)	\$ (39,922)

Schedule C-3 (Continued)

Route 16 Sewer Improvement			Totals		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ -	\$ -	\$ -	\$ 50,884	\$ 50,884	\$ -
232,925	190,865	(42,060)	302,702	219,660	(83,042)
3,000	9,832	6,832	3,000	10,891	7,891
<u>70,000</u>	<u>122,271</u>	<u>52,271</u>	<u>70,000</u>	<u>122,272</u>	<u>52,272</u>
305,925	322,968	17,043	426,586	403,707	(22,879)
150,000	150,000	-	290,000	290,000	-
<u>155,925</u>	<u>155,925</u>	<u>-</u>	<u>298,586</u>	<u>298,586</u>	<u>-</u>
<u>305,925</u>	<u>305,925</u>	<u>-</u>	<u>588,586</u>	<u>588,586</u>	<u>-</u>
-	17,043	17,043	(162,000)	(184,879)	(22,879)
<u>-</u>	<u>-</u>	<u>-</u>	<u>162,000</u>	<u>162,000</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>162,000</u>	<u>162,000</u>	<u>-</u>
<u>\$ -</u>	<u>\$ 17,043</u>	<u>\$ 17,043</u>	<u>\$ -</u>	<u>\$ (22,879)</u>	<u>\$ (22,879)</u>

Capital Projects Funds

Combining Balance Sheets June 30, 1995 – Schedule D-1

	SAU 56 <u>Construction</u>	Library Roof	Library Window	Capital Improvements
<u>ASSETS</u>				
Cash and cash equivalents	\$ <u>327,374</u>	\$ <u>1,170</u>	\$ <u>185</u>	\$ <u>500,415</u>
Total Assets	\$ <u>327,374</u>	\$ <u>1,170</u>	\$ <u>185</u>	\$ <u>500,415</u>
<u>LIABILITIES AND FUND EQUITY</u>				
Liabilities:				
Due to other funds	\$ <u>1,440</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>32,406</u>
Total Liabilities	1,440	-	-	32,406
Fund Equity:				
Unreserved:				
Undesignated	<u>325,934</u>	<u>1,170</u>	<u>185</u>	<u>468,009</u>
Total Fund Equity	<u>325,934</u>	<u>1,170</u>	<u>185</u>	<u>468,009</u>
Total Liabilities and Fund Equity	\$ <u>327,374</u>	\$ <u>1,170</u>	\$ <u>185</u>	\$ <u>500,415</u>

Schedule D-1 (Continued)

<u>Middle School Addition</u>	<u>Vocational Education Construction</u>	<u>Middle School Renovation</u>	<u>High School Roof</u>	<u>Route 108 South</u>	<u>Totals</u>
\$ <u>31,178</u>	\$ <u>36,168</u>	\$ <u>-</u>	\$ <u>19,636</u>	\$ <u>2,016</u>	\$ <u>918,142</u>
\$ <u>31,178</u>	\$ <u>36,168</u>	\$ <u>-</u>	\$ <u>19,636</u>	\$ <u>2,016</u>	\$ <u>918,142</u>
\$ <u>4,505</u>	\$ <u>15,433</u>	\$ <u>-</u>	\$ <u>18,719</u>	\$ <u>-</u>	\$ <u>72,503</u>
4,505	15,433	-	18,719	-	72,503
<u>26,673</u>	<u>20,735</u>	<u>-</u>	<u>917</u>	<u>2,016</u>	<u>845,639</u>
<u>26,673</u>	<u>20,735</u>	<u>-</u>	<u>917</u>	<u>2,016</u>	<u>845,639</u>
\$ <u>31,178</u>	\$ <u>36,168</u>	\$ <u>-</u>	\$ <u>19,636</u>	\$ <u>2,016</u>	\$ <u>918,142</u>

Capital Projects Funds

Combining Statement of Revenue, Expenditures, and Changes in Fund Equity For the Year Ended June 30, 1995 – Schedule D-2

	SAU 56 <u>Construction</u>	Library <u>Roof</u>	Library <u>Windows</u>	Capital <u>Improvements</u>
Revenues:				
Interest income	\$ 1,824	\$ -	\$ 7	\$ 11,518
Other income	<u>340,000</u>	<u>-</u>	<u>-</u>	<u>1,000</u>
Total Revenues	341,824	-	7	12,518
Expenditures:				
Current				
Highways and streets	-	-	-	399,253
School department	<u>15,890</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>15,890</u>	<u>-</u>	<u>-</u>	<u>399,253</u>
Excess (deficiency) of revenues over expenditures	325,934	-	7	(386,735)
Other Financing Sources:				
Proceeds of bonds	<u>-</u>	<u>-</u>	<u>-</u>	<u>750,000</u>
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>750,000</u>
Excess of revenues and other financing sources over (under) expenditures	325,934	-	7	363,265
Fund Equities, beginning	<u>-</u>	<u>1,170</u>	<u>178</u>	<u>104,744</u>
Fund Equities, ending	<u>\$ 325,934</u>	<u>\$ 1,170</u>	<u>\$ 185</u>	<u>\$ 468,009</u>

Schedule D-2 (Continued)

<u>Middle School Addition</u>	<u>Vocational Education Construction</u>	<u>Middle School Renovation</u>	<u>High School Roof</u>	<u>Route 108 South</u>	<u>Total</u>
21,952	\$ 1,934	\$ 87	\$ 919	\$ 103	\$ 38,344
<u>-</u>	<u>19,629</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>360,629</u>
21,952	21,563	87	919	103	398,973
-	-	-	-	1,939	401,192
<u>1,576,887</u>	<u>47,627</u>	<u>4,355</u>	<u>-</u>	<u>-</u>	<u>1,644,759</u>
<u>1,576,887</u>	<u>47,627</u>	<u>4,355</u>	<u>-</u>	<u>1,939</u>	<u>2,045,951</u>
(1,554,935)	(26,064)	(4,268)	919	(1,836)	(1,646,978)
<u>1,300,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,050,000</u>
<u>1,300,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,050,000</u>
(254,935)	(26,064)	(4,268)	919	(1,836)	403,022
<u>281,608</u>	<u>46,799</u>	<u>4,268</u>	<u>(2)</u>	<u>3,852</u>	<u>442,617</u>
<u>26,673</u>	<u>\$ 20,735</u>	<u>\$ -</u>	<u>\$ 917</u>	<u>\$ 2,016</u>	<u>\$ 845,639</u>

Enterprise Funds

Combining Balance Sheets June 30, 1995 – Schedule E-1

	<u>Water Fund</u>	<u>Sewer Fund</u>	<u>Solid Waste Fund</u>	<u>Total</u>
<u>ASSETS</u>				
Current Assets:				
Cash and cash equivalents	\$ 12,417	\$ -	\$ 15,131	\$ 27,548
Accounts receivable	56,208	88,130	24,249	168,587
Inventory	44,940	-	19,456	64,396
Due from other funds	-	32,041	-	32,041
Total Current Assets	113,565	120,171	58,836	292,572
Property, Plant and Equipment, net of accumulated depreciation of \$2,210,802 in the Water Fund and \$3,555,202 in the Sewer Fund				
	3,669,003	8,683,748	-	12,352,751
Total Assets	\$ 3,782,568	\$ 8,803,919	\$ 58,836	\$ 12,645,323
<u>LIABILITIES, CONTRIBUTED CAPITAL AND RETAINED EARNINGS</u>				
Current Liabilities:				
Accounts payable	\$ -	\$ 6,831	\$ 27,595	\$ 34,426
Accrued compensated absences	22,801	21,141	-	43,942
Due to other funds	37,498	-	64,151	101,649
Other liabilities and accrued expenses	75,397	14,132	15,130	104,659
Current maturities of long-term debt	135,000	63,938	-	198,938
Total Current Liabilities	270,696	106,042	106,876	483,614
Long-Term Debt, net of current maturities				
	1,975,000	536,822	-	2,511,822
Total Liabilities	2,245,696	642,864	106,876	2,995,436
Contributed Capital and Retained Earnings:				
Contributed capital	683,460	7,261,219	-	7,944,679
Retained earnings	853,412	899,836	(48,040)	1,705,208
Total Contributed Capital and Retained Earnings	1,536,872	8,161,055	(48,040)	9,649,887
Total Liabilities, Contributed Capital and Retained Earnings	\$ 3,782,568	\$ 8,803,919	\$ 58,836	\$ 12,645,323

Enterprise Funds

Combining Statement of Revenues, Expenses, and Changes in Retained Earnings For the Year Ended June 30, 1995 – Schedule E-2

	Water <u>Fund</u>	Sewer <u>Fund</u>	Solid Waste <u>Fund</u>	<u>Totals</u>
Operating Revenues:				
User fees	\$ 766,547	\$ 665,564	\$ 336,610	\$ 1,768,721
Merchandise sales and job work	<u>67,976</u>	<u>77,463</u>	<u>-</u>	<u>145,439</u>
Total Operating Revenues	834,523	743,027	336,610	1,914,160
Operating Expenses:				
Sewer expense	-	420,238	-	420,238
Water expense	246,859	-	-	246,859
Solid waste operations	-	-	319,243	319,243
Distribution	75,624	-	-	75,624
General and administrative	170,618	139,974	-	310,592
Depreciation	183,743	230,742	-	414,485
Miscellaneous	<u>85,778</u>	<u>14,000</u>	<u>-</u>	<u>99,778</u>
Total Operating Expenses	<u>762,622</u>	<u>804,954</u>	<u>319,243</u>	<u>1,886,819</u>
Operating Income (Loss)	71,901	(61,927)	17,367	27,341
Nonoperating Income (Expenses):				
State grants	-	67,394	-	67,394
Interest income	1,972	-	-	1,972
Interest expense	<u>(151,677)</u>	<u>(54,987)</u>	<u>-</u>	<u>(206,664)</u>
Total Nonoperating Income (Expenses)	<u>(149,705)</u>	<u>12,407</u>	<u>-</u>	<u>(137,298)</u>
Net Income (Loss) Before Operating Transfers	(77,804)	(49,520)	17,367	(109,957)
Operating Transfers In (Out):				
Transfers to other funds	<u>-</u>	<u>(81,000)</u>	<u>-</u>	<u>(81,000)</u>
Net Income (Loss)	(77,804)	(130,520)	17,367	(190,957)
Depreciation on assets acquired with contributed capital				
	<u>13,394</u>	<u>153,168</u>	<u>-</u>	<u>166,562</u>
Increase (Decrease) in Retained Earnings	(64,410)	22,648	17,367	(24,395)
Retained Earnings, beginning, as restated	<u>917,822</u>	<u>877,188</u>	<u>(65,407)</u>	<u>1,729,603</u>
Retained Earnings, ending	<u>\$ 853,412</u>	<u>\$ 899,836</u>	<u>\$ (48,040)</u>	<u>\$ 1,705,208</u>

Enterprise Funds

Combining Schedule of Revenues and Expenses, Budget and Actual For the Year Ended June 30, 1995 – Schedule E-3

		Water Fund	
	<u>Budget</u>	Actual (Budgetary Basis)	Variance Favorable (Unfavorable)
Operating Revenues			
Fees and miscellaneous	\$ 858,163	\$ 834,523	\$ (23,640)
Total Operating Revenue	858,163	834,523	(23,640)
Operating Expenses			
Sewer expenses	-	-	-
Water supply	225,825	230,210	(4,385)
Solid waste operations	-	-	-
Distribution	75,000	75,624	(624)
General and administration	178,903	170,618	8,285
Miscellaneous	88,100	85,778	2,322
Debt service	135,000	135,000	-
Total Operating Expenses	702,828	697,230	5,598
Nonoperating Income and (Expenses)			
State grants	-	-	-
Interest income	1,000	1,972	972
Interest expense	(156,335)	(151,677)	4,658
Total Nonoperating Income and (Expenses)	(155,335)	(149,705)	5,630
Net Income (Loss) Before Operating Transfers	-	(12,412)	(12,412)
Operating Transfers In (Out)			
Transfers-out	-	-	-
Net Income (Loss)	\$ -	\$ (12,412)	\$ (12,412)

Schedule E-3 (Continued)

Sewer Fund			Solid Waste		
Budget	Actual (Budgetary Basis)	Variance Favorable (Unfavorable)	Budget	Actual (Budgetary Basis)	Variance Favorable (Unfavorable)
\$ 707,863	\$ 743,027	\$ 35,164	\$ 500,000	\$ 336,610	\$ (163,390)
707,863	743,027	35,164	500,000	336,610	(163,390)
426,280	411,482	14,798	-	-	-
-	-	-	-	-	-
-	-	-	500,000	319,244	180,756
-	-	-	-	-	-
135,066	139,974	(4,908)	-	-	-
14,000	14,000	-	-	-	-
63,924	63,924	-	-	-	-
639,270	629,380	9,890	500,000	319,244	180,756
67,394	67,394	-	-	-	-
-	-	-	-	-	-
(54,987)	(54,987)	-	-	-	-
12,407	12,407	-	-	-	-
81,000	126,054	45,054	-	17,366	17,366
(81,000)	(81,000)	-	-	-	-
\$ -	\$ 45,054	\$ 45,054	\$ -	\$ 17,366	\$ 17,366

Enterprise Funds

Combining Statement of Cash Flows For the Year Ended June 30, 1995 – Schedule E-4

	<u>Water Fund</u>	<u>Sewer Fund</u>	<u>Solid Waste Fund</u>	<u>Totals</u>
Cash Flows Provided From Operating Activities				
Operating income (loss)	\$ 71,901	\$ (61,927)	\$ 17,367	\$ 27,341
Adjustments to reconcile operating loss to net cash provided from operating activities:				
Prior period adjustment	(71,182)	(10,450)	-	(81,632)
Depreciation	183,743	230,742	-	414,485
(Increase) decrease in:				
Accounts receivable	458	(186)	28,995	29,267
Inventory	6,520	-	(12,583)	(6,063)
Increase (decrease) in:				
Accounts payable	-	6,831	5,772	12,603
Accrued liabilities	79,748	9,992	(1,334)	88,406
Net Cash Provided From (Used In) Operating Activities	271,188	175,002	38,217	484,407
Cash Flows Provided From Investing Activities:				
Interest earnings	1,972	-	-	1,972
Net Cash Provided From Investing Activities	1,972	-	-	1,972
Cash Flows Provided From Capital and Related Financing Activities:				
Payment of long-term debt	(135,000)	(63,924)	-	(198,924)
Interest expense	(151,678)	(54,987)	-	(206,665)
Net Cash Used in Capital and Related Financing Activities	(286,678)	(118,911)	-	(405,589)
Cash Flows Provided From Non-Capital Financing Activities:				
Loans to other funds	(23,810)	(42,485)	(39,550)	(105,845)
Transfers to other funds	-	(81,000)	-	(81,000)
State grant	-	67,394	-	67,394
Net Cash Provided From Non-Capital Financing Activities	(23,810)	(56,091)	(39,550)	(119,451)
Net Increase (Decrease) in Cash	(37,328)	-	(1,333)	(38,661)
Cash and Cash Equivalents, Beginning of Year	49,745	-	16,464	66,209
Cash and Cash Equivalents, End of Year	\$ 12,417	\$ -	\$ 15,131	\$ 27,548

Trust and Agency Funds – Combining Balance Sheet

June 30, 1995 – Schedule F-1

	Non-Expendable			Expendable Capital Reserve Fund	Agency		Total
	Cemetery Fund	School District Fund	Chandler Library Fund		City Escrow Funds	Deferred Compensation Fund	
ASSETS							
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 155,505
Investments	138,983	249,051	2,093	53,125	563,815	-	1,007,067
Due from other funds	-	-	-	-	-	30,776	30,776
Total Assets	<u>\$ 138,983</u>	<u>\$ 249,051</u>	<u>\$ 2,093</u>	<u>\$ 53,125</u>	<u>\$ 563,815</u>	<u>\$ 186,281</u>	<u>\$ 1,193,348</u>
LIABILITIES AND FUND EQUITY							
Liabilities:							
Other liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 186,281
Obligations to employees under deferred compensation plan	-	-	-	-	563,815	-	563,815
Total Liabilities	-	-	-	-	563,815	186,281	750,096
Fund Equity:							
Reserved for endowments	114,173	230,424	2,000	-	-	-	346,597
Unreserved:							
Undesignated	24,810	18,627	93	53,125	-	-	96,655
Total Fund Equity	<u>138,983</u>	<u>249,051</u>	<u>2,093</u>	<u>53,125</u>	<u>-</u>	<u>-</u>	<u>443,252</u>
Total Liabilities and Fund Equity	<u>\$ 138,983</u>	<u>\$ 249,051</u>	<u>\$ 2,093</u>	<u>\$ 53,125</u>	<u>\$ 563,815</u>	<u>\$ 186,281</u>	<u>\$ 1,193,348</u>

Non-Expendable Trust Funds

Combining Statements of Revenue, Expenses and Changes in Fund Equity For the Year Ended June 30, 1995 – Schedule F-2

	Cemetery Funds	School District Fund	Chandler Library Fund	Total
Operating Revenues:				
Contributions	\$ 3,650	\$ 590	\$ -	\$ 4,240
Interest income	<u>7,873</u>	<u>19,419</u>	<u>100</u>	<u>27,392</u>
Total Operating Revenues	11,523	20,009	100	31,632
Operating Expenses:				
Bequests and expenses	<u>601</u>	<u>18,396</u>	<u>66</u>	<u>19,063</u>
Total Operating Expenses	<u>601</u>	<u>18,396</u>	<u>66</u>	<u>19,063</u>
Net income	10,922	1,613	34	12,569
Fund Equities, beginning	<u>128,061</u>	<u>247,438</u>	<u>2,059</u>	<u>377,558</u>
Fund Equities, ending	<u>\$ 138,983</u>	<u>\$ 249,051</u>	<u>\$ 2,093</u>	<u>\$ 390,127</u>

Non-Expendable Trust Funds

**Combining Statement of Cash Flows
For the Year Ended June 30, 1995 – Schedule F-3**

	<u>Cemetery Funds</u>	<u>School District Fund</u>	<u>Chandler Library Fund</u>	<u>Total</u>
Cash Flows Provided From Operating Activities:				
Operating income (loss)	\$ <u>10,922</u>	\$ <u>1,613</u>	\$ <u>34</u>	\$ <u>12,569</u>
Net Cash Provided (Used) In Operating Activities	10,922	1,613	34	12,569
Cash Flows Provided From Investing Activities:				
Purchase of investments	<u>(10,922)</u>	<u>(1,613)</u>	<u>(34)</u>	<u>(12,569)</u>
Net Cash Provided From Investing Activities	<u>(10,922)</u>	<u>(1,613)</u>	<u>(34)</u>	<u>(12,569)</u>
Net Increase (Decrease) in Cash	-	-	-	-
Cash and cash equivalents, beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and cash equivalents, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Expendable Trust Fund

Statement of Revenues, Expenses and Changes in Fund Equity For the Year Ended June 30, 1995 – Schedule F-4

Revenues:	
Interest income	\$ <u>2,510</u>
Total Revenues	2,510
Expenditures:	
Current	
General government	<u>188</u>
Total Expenditures	<u>188</u>
Excess of revenues over expenditures	2,322
Fund Equity, beginning	<u>50,803</u>
Fund Equity, ending	\$ <u><u>53,125</u></u>

Agency Funds

Combining Statement of Changes in Assets and Liabilities For the Year Ended June 30, 1995 – Schedule F-5

	Balance July 1, 1994	Additions	Deletions	Balance June 30, 1995
<u>City Escrows Accounts</u>				
<u>Assets</u>				
Cash	\$ 210,902	\$ 9,810	\$ 65,207	\$ 155,505
Due from other funds	<u>28,357</u>	<u>8,473</u>	<u>6,054</u>	<u>30,776</u>
Total Assets	<u>\$ 239,259</u>	<u>\$ 18,283</u>	<u>\$ 71,261</u>	<u>\$ 186,281</u>
<u>Liabilities:</u>				
Other liabilities	\$ 239,259	\$ 18,283	\$ 71,261	\$ 186,281
Total Liabilities	<u>\$ 239,259</u>	<u>\$ 18,283</u>	<u>\$ 71,261</u>	<u>\$ 186,281</u>
<u>Deferred Compensation Fund</u>				
<u>Assets</u>				
Investments	\$ 412,752	\$ 172,200	\$ 21,137	\$ 563,815
Total Assets	<u>\$ 412,752</u>	<u>\$ 172,200</u>	<u>\$ 21,137</u>	<u>\$ 563,815</u>
<u>Liabilities</u>				
Obligations to employees under deferred compensation plan	\$ 412,752	\$ 172,200	\$ 21,137	\$ 563,815
Total Liabilities	<u>\$ 412,752</u>	<u>\$ 172,200</u>	<u>\$ 21,137</u>	<u>\$ 563,815</u>

(Continued)

Schedule F-5 (Continued)

	<u>Balance</u> <u>July 1, 1994</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 1995</u>
<u>Total Agency Funds</u>				
<u>Assets</u>				
Cash	\$ 210,902	\$ 9,810	\$ 65,207	\$ 155,505
Investments	412,752	172,200	21,137	563,815
Due from other funds	<u>28,357</u>	<u>8,473</u>	<u>6,054</u>	<u>30,776</u>
Total Assets	<u>\$ 652,011</u>	<u>\$ 190,483</u>	<u>\$ 92,398</u>	<u>\$ 750,096</u>
<u>Liabilities</u>				
Other liabilities	\$ 239,259	\$ 18,283	\$ 71,261	\$ 186,281
Property and rights held under deferred compensation plan	<u>412,752</u>	<u>172,200</u>	<u>21,137</u>	<u>563,815</u>
Total Liabilities	<u>\$ 652,011</u>	<u>\$ 190,483</u>	<u>\$ 92,398</u>	<u>\$ 750,096</u>

**Schedule of Changes in General Fixed Assets
By Function and Activity
For the Year Ended June 30, 1995 – Schedule G-2**

	General Fixed Assets <u>June 30, 1994</u>	<u>Additions</u>	<u>Deletions</u>	General Fixed Assets <u>June 30, 1995</u>
General Government:				
City manager	\$ 15,265	\$ 699	\$ (6,465)	\$ 9,499
City clerk	4,450	-	-	4,450
Finance	27,107	-	(7,739)	19,368
Tax collector	5,186	570	-	5,756
Municipal building	263,861	5,892	-	269,753
Planning and zoning	5,828	-	-	5,828
Code enforcement	1,100	-	-	1,100
Welfare	1,688	-	-	1,688
Total General Government	<u>324,485</u>	<u>7,161</u>	<u>(14,204)</u>	<u>317,442</u>
Public Safety:				
Police	638,967	24,260	(28,626)	634,601
Fire	1,010,595	5,714	-	1,016,309
Total Public Safety	<u>1,649,562</u>	<u>29,974</u>	<u>(28,626)</u>	<u>1,650,910</u>
Public Works:				
Engineering	6,096	-	-	6,096
Highway	1,347,472	69,076	-	1,416,548
Cemetery- landfill	74,771	-	-	74,771
Total Public Works	<u>1,428,339</u>	<u>69,076</u>	<u>-</u>	<u>1,497,415</u>
Education:				
School department	11,556,667	1,998,843	-	13,555,510
Total School Department	<u>11,556,667</u>	<u>1,998,843</u>	<u>-</u>	<u>13,555,510</u>
Culture and Recreation:				
Library	516,646	-	-	516,646
Recreation	93,270	5,410	-	98,680
Total Culture and Recreation	<u>609,916</u>	<u>5,410</u>	<u>-</u>	<u>615,326</u>
Total General Fixed Assets	<u>\$ 15,568,969</u>	<u>\$ 2,110,464</u>	<u>\$ (42,830)</u>	<u>\$ 17,636,603</u>

**Schedule of General Fixed Assets
By Function and Activity
June 30, 1995 – Schedule G-3**

	<u>Total</u>	<u>Building and Land</u>	<u>Equipment</u>	<u>Capital Lease</u>
General Government:				
City manager	\$ 9,499	\$ -	\$ 9,499	\$ -
City clerk	4,450	-	4,450	-
Finance	19,368	-	19,368	-
Tax collector	5,756	-	5,756	-
Municipal building	269,753	256,969	12,784	-
Planning and zoning	5,828	-	5,828	-
Code enforcement	1,100	-	1,100	-
Welfare	1,688	-	1,688	-
Total General Government	<u>317,442</u>	<u>256,969</u>	<u>60,473</u>	<u>-</u>
Public Safety:				
Police	634,601	398,187	236,414	-
Fire	1,016,309	377,632	638,677	-
Total Public Safety	<u>1,650,910</u>	<u>775,819</u>	<u>875,091</u>	<u>-</u>
Public Works:				
Engineering	6,096	-	6,096	-
Highway	1,416,548	653,059	763,489	-
Cemetery	74,771	69,435	5,336	-
Total Public Works	<u>1,497,415</u>	<u>722,494</u>	<u>774,921</u>	<u>-</u>
Education:				
School department	13,555,510	11,077,835	2,207,586	270,089
Total School Department	<u>13,555,510</u>	<u>11,077,835</u>	<u>2,207,586</u>	<u>270,089</u>
Culture and Recreation:				
Library	516,646	457,220	59,426	-
Recreation	98,680	55,561	43,119	-
Total Culture and Recreation	<u>615,326</u>	<u>512,781</u>	<u>102,545</u>	<u>-</u>
Total General Fixed Assets	<u>\$ 17,636,603</u>	<u>\$ 13,345,898</u>	<u>\$ 4,020,616</u>	<u>\$ 270,089</u>

