



REPORT OF TRUST AND CAPITAL RESERVE FUNDS

Form Due Date: **March 1st (Calendar Year), or September 1st (Fiscal Year)**

Instructions

Cover Page

- Select the Municipality name from the pull down menu
- Enter the preparer's information

A hard copy of this form, as well as the
signature page, must be sent to:

Department of Justice
Office of the Attorney General
33 Capitol Street
Concord, NH 03301-6397

Reporting:

- Complete all fields as necessary for the *Report of Trust Funds* and *Principal Only* sections.
- INVESTMENT POLICY - RSA 31:25 requires the trustees to adopt an investment policy and review and confirm this policy at least annually. A copy of this policy must be filed with the Director of Charitable Trusts (RSA 31:25, 34, 35:9).
- PROFESSIONAL BANKING AND BROKERAGE ASSISTANCE - RSA 31:38-a enables you to have a professional banking or brokerage firm assist you in performing your trustee duties. Refer to the law for further information. Attributable expenses may be charged against the trust fund involved, however, please be advised the fees can be taken from income only and not from principal.
- WEB SITE - A trustee handbook can be downloaded from the website for the Attorney General's Charitable Trust Division at www.doj.nh.gov/charitable
- FAIR VALUE - Use this section to disclose the fair value (market value) of principal only. This information may be obtained from financial publications or from your professional banker or broker.
- CAPITAL RESERVE FUND - Must be kept in a separate account and not intermingled with any other funds of the municipality (RSA 35:9).
- WHEN and WHERE TO FILE - By March 1 if filing for a calendar year and by September 1 if filing for optional fiscal year. See instructions and address on the last page of this form. If you hold funds for the school, the school business administrator will also need a copy for the school's financial report.

For Assistance Please Contact:

NH DRA Municipal and Property Division

Phone: (603) 230-5090

Fax: (603) 230-5947

<http://www.revenue.nh.gov/mun-prop/>

ENTITY'S INFORMATION

Municipality: BOW

County: MERRIMACK

Total of All Funds: 7,308,197.02

PREPARER'S INFORMATION

First Name

John

Last Name

Haley, (c/o Cambridge Trust Company)

Street No.

75

Street Name

State St-18th Fl, Boston, MA

Phone Number

(617) 441-1512

Email (optional)



New Hampshire
Department of
Revenue Administration

2016
MS-9

Amended MS-9 report

Fiscal year ending
6-30-2017

BOW (051)

1. CERTIFY THIS FORM

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.

Preparer's First Name

John

Preparer's Last Name

Haley, c/o Cambridge Trust Company

Date

Sep 15, 2017

2. SAVE AND EMAIL THIS FORM

Please save and e-mail the completed PDF form to your Municipal Services Advisor.

3. PRINT, SIGN, AND UPLOAD THIS FORM

This completed PDF form must be PRINTED, SIGNED, SCANNED, and UPLOADED onto the Municipal Tax Rate Setting Portal (MTRSP) at <http://proptax.org/nh/>. If you have any questions, please contact your Municipal Services Advisor.

TRUSTEE 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.

Jonathan W. Morris

Trustee of Trust Funds Signature

Mary Beth Walcott

Trustee of Trust Funds Signature

Trustee of Trust Funds Signature

Trustee of Trust Funds Signature

Trustee of Trust Funds Signature

Trustee of Trust Funds Signature

Trustee of Trust Funds Signature

Trustee of Trust Funds Signature

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Trustee of Trust Funds Signature

Trustee of Trust Funds Signature

Per RSA 31:38, copies of this report must also be provided to the governing body of the municipality and to the Attorney General at the following address:

Department of Justice
Office of the Attorney General
33 Capitol Street
Concord, NH 03301-6397

REPORT OF THE TRUST FUNDS OF THE TOWN OF BOW ON JUNE 30, 2017

CAPITAL RESERVES MS-9

DATE OF CREATION	NAME OF TRUST FUND	PURPOSE OF TRUST FUND	HOW INVESTED	%	BALANCE BEGINNING YEAR	NEW FUNDS CREATED	CASH GAINS OR (LOSSES)	PRINCIPAL PRINCIPAL FEES	WITHDRAWALS	BALANCE END YEAR	BALANCE BEGINNING YEAR	INCOME PERCENT	INCOME DURING YEAR AMOUNT	EXPENDED DURING YEAR	BALANCE END YEAR	GRAND TOTAL OF PRINCIPAL & INCOME
	Capital Reserve Funds															
	Cemetery Development Fund		Bonds	1.56%	85,123.85	0.00	(248.18)	(238.25)	0.00	84,637.42	31,021.23	1.56%	1,904.53	0.00	32,925.76	117,563.18
	Fire Department Equipment		Bonds	3.31%	181,128.77	42,000.00	(534.67)	(526.42)	(2,568.59)	219,479.09	33,282.87	3.31%	4,305.76	(36,970.21)	618.42	220,097.51
	Fire Trucks		Bonds	22.07%	1,205,457.26	45,000.00	(3,063.17)	(2,880.85)	(200,000.00)	1,044,513.24	314,724.87	22.07%	22,956.84	0.00	337,681.71	1,382,194.95
	Bridge and Highway Construction Fund		Bonds	6.03%	329,451.45	0.00	(960.45)	(922.16)	0.00	327,568.84	124,880.66	6.03%	7,371.09	0.00	132,251.75	459,820.59
	Land Purchase		Bonds	4.21%	230,108.98	0.00	(670.83)	(644.10)	0.00	228,794.05	72,604.81	4.21%	5,148.41	0.00	77,753.22	306,547.27
	Library Lower Level		Bonds	1.41%	77,246.38	50,000.00	(176.47)	(180.73)	(126,790.52)	98.66	2,732.79	1.41%	1,265.38	(3,876.75)	121.42	220.08
	Municipal Buildings and Grounds		Bonds	6.15%	336,702.15	135,000.00	(1,017.96)	(952.01)	(89,535.29)	380,196.89	22,178.26	6.15%	7,906.95	(28,830.95)	1,254.26	381,451.15
	Parks & Recreation Department Equipment		Bonds	0.75%	41,022.38	8,000.00	(80.06)	(70.69)	(18,602.10)	30,269.53	22,403.90	0.75%	567.49	(22,604.90)	366.49	30,636.02
	Parks & Recreation Fields & Parking		Bonds	0.40%	21,661.43	20,000.00	(75.84)	(69.87)	0.00	41,515.72	6,814.99	0.40%	605.20	0.00	7,420.19	48,935.91
	Police Department Equipment		Bonds	3.88%	212,209.29	35,000.00	(640.86)	(610.16)	(6,895.55)	239,062.72	13,825.70	3.88%	4,958.93	(18,104.45)	684.18	239,746.90
	Public Safety Building		Bonds	0.03%	1,613.64	0.00	5.27	(3.77)	(1,615.14)	0.00	4,380.30	0.03%	26.50	(4,406.80)	0.00	0.00
	Public Works Department Equipment		Bonds	9.30%	508,149.15	120,000.00	(1,293.84)	(1,195.01)	(110,000.00)	515,660.30	231,541.55	9.30%	9,735.82	0.00	241,277.37	756,937.67
	Road Construction 1-2 Zone		Bonds	14.54%	794,993.57	0.00	(2,316.39)	(2,224.18)	0.00	790,053.00	372,041.66	14.54%	17,778.14	0.00	389,819.80	1,179,872.80
	Bow School District		Bonds	8.29%	453,007.66	0.00	(1,320.58)	(1,268.00)	0.00	450,419.08	37,801.06	8.29%	10,135.48	(23,338.44)	24,598.10	475,017.18
	Bow School District Paving		Bonds	0.01%	700.73	0.00	(2.05)	(1.97)	0.00	696.71	7,897.91	0.01%	15.69	0.00	7,913.60	8,610.31
	Bow School District HVAC		Bonds	6.44%	352,014.62	0.00	(1,026.19)	(985.31)	0.00	350,003.12	165,697.15	6.44%	7,875.86	0.00	173,573.01	523,576.13
	Bow School Construction/Improvements		Bonds	0.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00
	New School Capital Improvements		Bonds	0.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00
	Unanticipated Special Education Costs		Bonds	1.25%	68,541.61	0.00	(199.79)	(191.85)	0.00	68,149.97	74,937.65	1.25%	1,533.51	(12,815.07)	63,656.09	131,806.06
	Sewer System		Bonds	5.00%	272,971.63	0.00	(795.79)	(764.09)	0.00	271,411.75	87,949.04	5.00%	6,107.45	0.00	94,056.49	365,468.24
	Bridge Capital Reserve Fund		Bonds	0.29%	15,754.78	0.00	(45.91)	(44.09)	0.00	15,664.78	4,506.72	0.29%	352.51	0.00	4,859.23	20,524.01
	AREA School Capital Improvements - Dunbarton Fees		Bonds	3.44%	188,084.21	0.00	(548.32)	(526.45)	0.00	187,009.44	38,171.66	3.44%	4,208.15	0.00	42,379.81	229,389.25
	Municipal Facilities Emergency Repair		Bonds	0.45%	24,442.50	39,680.00	(166.38)	(170.45)	0.00	63,785.67	337.56	0.45%	1,397.05	0.00	1,734.61	65,520.28
	Athletic Fields and Facilities Fund		Bonds	0.46%	24,931.16	5,000.00	(75.86)	(72.10)	0.00	29,783.20	344.31	0.46%	587.95	0.00	932.26	30,715.46
			Bonds	0.00%	0.00	28,750.00	0.00	0.00	0.00	28,750.00	0.00	0.00%	0.00	0.00	0.00	28,750.00
	Expendable Trust Funds															
	Library Emergency Repairs Expendable Tr. Fd.		Bonds	0.50%	27,476.33	0.00	(80.11)	(76.92)	(20,731.68)	6,587.62	8,679.29	0.50%	614.79	(9,218.32)	75.76	6,663.38
	Private Water Well Pollution Mitigation Expendable Fund		Bonds	0.22%	11,831.34	0.00	(34.51)	(33.11)	0.00	11,763.72	7,942.46	0.22%	264.71	0.00	8,207.17	19,970.89
	CAPITAL RESERVE FUND TOTAL			100.00%	5,464,224.87	528,430.00	(15,388.94)	(14,652.54)	(576,738.87)	5,385,874.62	1,686,702.40	100.00%	117,624.19	(160,165.89)	1,644,160.70	7,030,035.22

* In July 2016, a distribution (\$41,006) was posted from the Public Works Department Equipment Fund instead of the Parks & Recreation Department Equipment Fund; restated MS-9/MS-10 was issued in September 2017.

**The Highway Construction Fund was renamed to the Bridge and Highway Construction Fund

REPORT OF THE TRUST FUNDS OF THE TOWN OF BOW ON JUNE 30, 2017

MS-9

DATE OF CREATION	NAME OF TRUST FUND	PURPOSE OF TRUST FUND	HOW INVESTED	%	PRINCIPAL				INCOME				GRAND TOTAL OF PRINCIPAL & INCOME			
					BALANCE BEGINNING YEAR	NEW FUNDS CREATED	CASH GAINS OR (LOSSES)	PRINCIPAL FEES	WITHDRAWALS	BALANCE END YEAR	BALANCE BEGINNING YEAR	INCOME PERCENT		DURING YEAR AMOUNT*	EXPENDED DURING YEAR	BALANCE END YEAR
	Non Expendable Trust Funds															
	Cemetery Fund		Stocks & Bonds	49.27%	117,674.93	0.00	435.64	(735.71)	0.00	117,375.06	26,111.67	49.27%	2,701.20	0.00	28,813.07	146,188.13
	Cemetery Perpetual Care		Stocks & Bonds	37.36%	89,232.67	3,300.00	330.52	(557.90)	0.00	92,305.29	(669.65)	37.36%	2,048.28	0.00	1,178.43	93,483.72
	Barker Free Library Trust Fund		Stocks & Bonds	5.58%	13,323.33	0.00	49.35	(83.30)	0.00	13,289.38	3,552.67	5.59%	305.82	0.00	3,868.49	17,167.87
	Baker Trust Fund		Stocks & Bonds	4.13%	9,672.64	0.00	36.57	(61.73)	0.00	9,647.48	2,506.58	4.13%	226.63	0.00	2,733.21	12,580.69
	Louise Wagner Trust Fund		Stocks & Bonds	1.53%	3,664.30	0.00	13.58	(22.89)	0.00	3,654.59	(210.60)	1.53%	84.09	0.00	(126.51)	3,528.48
	McNamara Scholarship Fund		Stocks & Bonds	2.13%	5,082.34	0.00	18.83	(31.76)	0.00	5,089.41	6.86	2.13%	116.64	0.00	123.50	5,192.91
	COMMON TRUST FUND TOTAL			100.00%	238,850.21	3,300.00	884.69	(1,493.29)	0.00	241,541.61	31,137.53	100.00%	5,482.66	0.00	36,620.19	278,161.80

Income Amount = Income net of fees (\$995.51)