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FORM F-65(MS-5) OCT 06 2011

NH DEPT OF REV ADMIN
MUNICIPAL SERVICES

STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION

30 3 006 027 0.8963 9081
WEARE TOWN
CHR BD OF SELECTMEN
P. O. BOX 190
WEARE, NH 03281



ANNUAL CITY/TOWN
FINANCIAL REPORT

PLEASE
RETURN
COMPLETED
FORM TO

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

Part I GENERAL FUND - Revenues and expenditures for the period - Specify
January 1, 2010 to December 31, 2010

A. REVENUES - Modified Accrual		Account No.	Amount
1. Revenue from taxes (Including state education)		(a)	(b)
a. Property taxes (commitment less overlay Plus Section C, line 6, column (c), page 12)		3110	\$ 16,069,249
b. State and local taxes assessed for school districts	\$12,743,649 ✓	4933	
c. Land use change taxes - General Fund		3120	T01 38,813
d. Land use change taxes - Conservation Fund		3121	T01
e. Resident taxes		3180	
f. Timber taxes		3185	T01 20,926
g. Payments in lieu of taxes		3186	U99 4,014
h. Other taxes (Explain on separate schedule)		3189	T01
i. Interest and penalties on delinquent taxes		3190	T01 150,568
j. Excavation Tax (@\$.02 per cu. yd.)		3187	T99 4,464
k. TOTAL (Excluding line 1b) ----->			\$ 16,288,034
2. TOTAL revenues for education purposes		Enter Only Dependent Schools in This Space	
		\$	
3. Revenue from licenses, permits, and fees			
a. Business licenses and permits		3210	T28 2,350
b. Motor vehicle permit fees		3220	T01 1,269,239
c. Building permits		3230	T29 38,651

Part I GENERAL FUND (Continued)

A. REVENUES - Modified Accrual (Continued)	Account No.	Amount
3. Revenue from licenses, permits and fees (Continued)	(a)	(b)
d. Other licenses, permits, and fees	3290	T29 72,240
e. TOTAL ----- >		\$ 1,382,480
4. Revenue from the federal government		B50
a. Housing and urban renewal (HUD)	3311	\$
b. Environmental protection	3312	B89
c. Other federal grants and reimbursements - Specify (FEMA; WICSIP)	3319	B89 36,232
d. TOTAL ----- >		\$ 36,232
5. Revenue from the State of New Hampshire		C30
a. Shared revenue block grant	3351	\$
b. Meals and rooms distribution	3352	C30 401,801
c. Highway block grant	3353	C46 261,349
d. Water pollution grants	3354	C89
e. Housing and community development	3355	C50
f. State and federal forest land reimbursement	3356	C89 2,346
g. Flood control reimbursement	3357	C89 58,466
h. Other state grants and reimbursements - Specify	3359	C89
i. TOTAL ----- >		\$ 723,962
6. Revenue from other governments		D89
Intergovernmental revenue - Other	3379	\$
7. Revenue from charges for services (Exclude interfund transfers)		A89
a. Income from departments	3401	\$ 70,142
b. Water supply system charges	3402	A91
c. Sewer user charges	3403	A80
d. Garbage-refuse charges	3404	A81 97,453
e. Electric user charges	3405	A92
f. Airport fees	3406	A01
g. Parking		A60
h. Transit or bus system		A94
i. Parks and Recreation		A61 19,800
j. Cemeteries		A03 3,405
k. Toll Highways		A45
l. Other charges - Cable	3409	A89 66,829
m. TOTAL ----- >		\$ 257,629

Part I GENERAL FUND (Continued)

A. REVENUES - Modified Accrual (Continued)	Account No.	Amount
8. Revenue from miscellaneous sources	(a)	(b)
a. Special assessments	3500	U01 \$
b. Sale of municipal property	3501	U11
c. Interest on investments	3502	U20 3,806
d. Rents of property	3503	U40 4,181
e. Fines and forfeits	3504	U30
f. Insurance dividends and reimbursements	3506	U99
g. Contributions and donations	3508	U50
h. Other miscellaneous sources not otherwise classified	3509	U99
i. TOTAL ----- >		\$ 7,987
9. Interfund operating transfers in		
a. Transfers from special revenue fund	3912	\$ 23,508
b. Transfers from capital projects fund	3913	
c. Transfers from proprietary funds	3914	
d. Transfers from capital reserve fund	3915	
e. Transfers from trust and fiduciary funds	3916	
f. Transfers from conservation duns	3917	
g. TOTAL ----- >		\$ 23,508
10. Other financial sources		
a. Proceeds from long-term notes and general obligation bonds	3934	\$
b. Proceeds from all other bonds	3935	
c. Other long-term financial sources	3939	
d. TOTAL ----- >		\$
11. TOTAL REVENUES FROM ALL SOURCES ----- >		\$ 18,719,832
12. TOTAL FUND EQUITY (Beginning of year) (Should equal line B.2g, column b, page 9) ----- >		\$ 1,477,253 ✓
13. TOTAL OF LINES 11 AND 12 (Should equal line 21, page 8) ----- >		\$ 20,197,085 ✓

Remarks

Part I GENERAL FUND (Continued)
B. EXPENDITURES - Modified Accrual

	Account No. (a)	Total expenditure (includes col.c&d)	Equipment and land purchases (c)	Construction (d)
1. General government				
a. Executive	4130	E29 193,923	G29	F29
b. Election and registration	4140	E89 129,300	G89	F89
c. Financial administration	4150	E23 161,827	G23	F23
d. Revaluation of property	4152	E23 78,375	G23	F23
e. Legal expense	4153	E25 84,080	G25	F25
f. Personnel administration	4155	E29	G29	F29
g. Planning and zoning	4191	E29 25,649	G29	F29
h. General government building	4194	E31 57,390	G31	F31
i. Cemeteries	4195	E03 28,887	G03	F03
j. Insurance not otherwise allocated	4196	E89 116,794	G89	F89
k. Advertising and regional association	4197	E89 6,515	G89	F89
l. Other general government - Cable	4199	E89 1,843	G89	F89
m. TOTAL ----- >		\$ 884,583		
2. Public safety				
a. Police	4210	E62 1,286,612	G62	F62
b. Ambulance	4215	E32	G32	F32
c. Fire	4220	E24 251,394	G24	F24
d. Building inspection	4240	E66 86,419	G66	F66
e. Emergency management	4290	E89 3,564	G89	F89
f. Other public safety (including communications)	4299	E89	G89	F89
g. TOTAL ----- >		\$ 1,627,989		
3. Airport/Aviation center				
a. Administration	4301			
b. Airport operations	4302			
c. Other	4309			
d. TOTAL ----- >		E01	G01	F01

Remarks

Part I GENERAL FUND (Continued)

B. EXPENDITURES - Modified Accrual (Continued)	Account No. (a)	Total expenditure (includes col.c&d)	Equipment and land purchases (c)	Construction (d)
4. Highways and streets				
a. Administration	4311	E44	G44	F44
b. Highways and streets	4312	1,085,082	G44	394,282
c. Bridges, railroad crossing	4313	E44	G44	F44
d. Street lighting	4316	3,799	G44	F44
e. Toll highways	4316	E45	G45	F45
f. Other highway, streets, and bridges	4319	E44	G44	F44
g. TOTAL ----- >		\$ 1,088,881		\$ 394,282
5. Sanitation		E80	G80	F80
a. Administration	4321	E81	G81	F81
b. Solid waste collection	4323	331,050	G81	F81
c. Solid waste disposal	4324	E81	G81	F81
d. Solid waste clean-up	4325	E81	G81	F81
e. Sewage collection and disposal	4326	E80	G80	F80
f. Other sanitation - HHW	4329	5,002	G80	F80
g. TOTAL ----- >		\$ 336,052		
6. Water distribution and treatment				
a. Administration	4331	1,671		
b. Water services	4332			
c. Water treatment	4335			
d. Water conservation	4338			
e. Other water	4339			
f. TOTAL ----- >		E91 \$ 1,671	G91	F91
7. Electric				
a. Administration	4351			
b. Generation	4352			
c. Purchase costs	4353			
d. Equipment maintenance	4354			
e. Other electric	4359			
f. TOTAL ----- >		E92	G92	F92

Part I GENERAL FUND (Continued)

B. EXPENDITURES - Modified Accrual (Continued)	Account No.	Total expenditure <i>includes col c & d</i>	Equipment and land purchases	Construction
8. Health	(a)	(b)	(c)	(d)
a. Administration	4411	3,595		
b. Pest Control	4414	12,307		
c. Health agencies and hospitals	4415			
d. Other Health	4419			
e. TOTAL ----->		E32 \$ 15,902	G32	F32
9. TOTAL EXPENDITURES FOR THE DEPARTMENT OF HEALTH				
10. Welfare		E79	G79	F79
a. Administration	4441	27,360		
b. Direct assistance	4442	J67		
c. Intergovernmental welfare payments	4444	M79		
d. Vendor payments	4445	E75		
e. Other welfare	4449	E79	G79	F79
f. TOTAL ----->		\$ 27,360		
11. Culture and recreation		E61	G61	F61
a. Parks and recreation	4520	41,710		
b. Library	4550	163,995	G52	F52
c. Patriotic purposes	4583	8,500	G61	F61
d. Other culture and recreation	4589	E61	G61	F61
e. TOTAL ----->		\$ 214,205		
12. Conservation				
a. Administration	4611	758		
b. Purchase of natural resources	4612			
c. Other conservation	4619			
d. TOTAL ----->		E59 \$ 20,758	G59	F59
13. Redevelopment and housing				
a. Administration	4631			
b. Redevelopment and housing	4632			
c. TOTAL ----->		E50	G50	F50

Part I GENERAL FUND (Continued)

B. EXPENDITURES - Modified Accrual (Continued)	Account No.	Total expenditure <i>includes col c & d</i>	Equipment and land purchases	Construction
	(a)	(b)	(c)	(d)
14. Economic development				
a. Administration	4651	300	\$	\$
b. Economic development	4652			
c. Other economic development	4659			
d. TOTAL ----->		E89 \$ 300	G89 \$	F89 \$
15. Debt service				
a. Principal long term bonds and notes	4711	180,000		
b. Interest on long term bonds and notes	4721	46,399		
c. Interest on tax and revenue anticipation notes	4723			
d. Other debt service charges - Amb Lease	4790	23,508		
e. TOTAL ----->		E23 \$ 249,907		
16. Capital outlay (not reported above)				
a. Land and improvements	4901			
b. Machinery, vehicles, and equipment	4902			
c. Buildings	4903			
d. Improvements other than buildings	4909			
e. TOTAL ----->				
17. Interfund operating transfers out				
a. Transfers to special revenue funds	4912			
b. Transfers to capital projects funds	4913			
c. Transfers to proprietary funds	4914			
d. Transfers to capital reserve funds - Emp Ret	4915	30,000		
e. Transfers to expendable trust funds	4916			
f. Transfers to non-expendable trust funds	4918			
g. TOTAL ----->		\$ 30,000		
Cumulative Expenditure Totals from pages 4-7.....>		4,497,608.00		394282

Remarks

Part III GENERAL FUND BALANCE SHEET

MODIFIED ACCRUAL

A. ASSETS	Account No. (a)	Beginning of Year (b)	End of year (c)
1. Current assets			
a. Cash and equivalents	1010	4,293,513.00	4,919,052
b. Investments	1030		
c. Taxes receivable (From Section D, page 12)	1080	1,348,390.00	1,030,612
d. Tax liens receivable (From Section D, page 12)	1110	483,839.00	616,705
e. Accounts receivable	1150	23,039.00	23,956
f. Due from other governments	1260	12,207.00	59,859
g. Due from other funds	1310	515,526.00	420,963
h. Other current assets	1400		
i. Tax dedeed property (subject to resale)	1670		
j. TOTAL ASSETS (Should equal line B3) ----- >		6,676,514.00	\$ 5,423,830
B. LIABILITIES AND FUND EQUITY			
1. Current liabilities			
a. Warrants and accounts payable	2020	128,820.00	126,212
b. Compensated absences payable	2030	200,521.00	132,726
c. Contracts payable	2050		
d. Due to other governments	2070	1,640.00	
e. Due to school districts	2075	4,389,501.00	4,543,649
f. Due to other funds	2080	416,687.00	122,934
g. Deferred revenue	2220	62,092.00	64,964
h. Notes payable - Current	2230		
i. Bonds payable - Current	2250		
j. Other payables	2270		
k. TOTAL LIABILITIES ----->		5,199,261.00	\$ 4,990,485
2. Fund equity (Please detail on page 10)			
a. Assigned (formerly reserve for encumbrances)	2440	63,143.00	63,143
b. Committed (formerly reserve for continuing appropriations)	2450	31,930.00	31,930
c. Restricted (formerly reserve for appropriations voted for CRF/ETF)	2460		
d. Committed (formerly reserve for appropriations voted)	2460		
e. Assigned (formerly reserve for special purposes)	2490		
f. Unassigned (formerly unreserved fund balance)	2530	1,382,180.00	1,596,093
g. TOTAL FUND EQUITY ----->		1,477,253.00	\$ 1,691,166
3. TOTAL LIABILITIES AND FUND EQUITY -----> (Should equal line A1j) ----->		6,676,514.00	\$ 5,423,830

✓
✓

✓

Part VI

RECONCILIATIONS

A. RECONCILIATION OF SCHOOL DISTRICT LIABILITY		Amount		
1. School district liability at beginning of year <i>(Account number 2075, column b, on page 9)</i>	\$	4,389,501	✓	
2. ADD: School district assessment for current year		12,743,649	✓	
3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)		17,133,150		
4. SUBTRACT: Payments made to school district		< 12,589,501 >		
5. School district liability at end of year (lines 3 less line 4) <i>(Account number 2075, column c, on page 9)</i>		4,543,649		
B. RECONCILIATION OF TAX ANTICIPATION NOTES		Amount		
1. Short-term (TANS) debt at beginning of year	61V \$			
2. ADD: New issues during current year				
3. SUBTRACT: Issues retired during current year		< >		
4. Short-term (TANS) debt outstanding at end of year (Lines 1 + 2 - 3) <i>(Be sure to include (TANS) in Account number 2230, column c, page 9)</i>	64V \$			
PLEASE REFER TO THE INSTRUCTIONS TO COMPLETE SECTIONS C AND D				
C. ALLOWANCE FOR ABATEMENTS WORKSHEET		Current year (a)	Prior years (b)	TOTAL (c)
1. Overlay/Allowance for Abatements (Beginning of year) *	✓	23,321	✓ 120,000	143,321
2. SUBTRACT: Abatements made (From tax collector's report)	✓	10,679	✓ 18,490	29,169
3. SUBTRACT: Discounts		< >	< >	< >
4. SUBTRACT: Refunds (Cash abatements)	?	13,190	< >	13,190
5. ESTIMATED ALLOWANCE FOR ABATEMENTS AT END OF YEAR **		55,000	10,000	65,000
6. Excess of estimate (Add to revenue on page 1, line 1a)		< 55,548 >	91,510	35,962
<p>*Use overlay amount for column (a) and use last year's balance of line 5, Allowance for Abatements for column b (see your form from last year).</p> <p>**The amount in column c will go into line 1(b) for next year's worksheet.</p>				
D. TAXES/LIENS RECEIVABLE WORKSHEET		1080 taxes (a)	1110 liens (b)	TOTALS (c)
1. Uncollected, end of year	✓	1,085,612	✓ 626,705	1,712,317
2. SUBTRACT: "Overlay" carried forward as Allowance for Abatements (from Worksheet C, line 5)		< 55,000 >	< 10,000 >	< 65,000 >
3. Receivable, end of year *		1,030,612	616,705	1,647,317
* (These amounts are entered on page 9, account numbers 1080 and 1110, column c)				

Part VII SUMMARY OF REVENUES FOR ALL OTHER FUNDS

REVENUE AND OTHER FINANCING SOURCES	Capital Projects (a)		Special Revenue (b)	Proprietary funds	
	T01 \$	T29		Enterprise (c)	Internal service (d)
1. Revenue from taxes	T01 \$	T29	T01 \$ 127,279	T01 \$	
2. Revenue from licenses, permits, and fees - Transfer	B89	B89	40,414	B89	
3. Revenue directly from the federal government	C89	C89		C89	
4. Revenue from the State of New Hampshire	D89	D89	1,359	D89	
5. Revenue from other governments - Drug Forfeit	A91	A91		A91	
6. Revenue from charges for services	A80	A80	9,451	A80	
(a) Water supply system charges	A81	A81		A81	
(b) Sewer user charges	A92	A92		A92	
(c) Garbage/refuse collection charges	A01	A01		A01	
(d) Electric	A44	A44		A44	
(e) Airport and aviation	A45	A45		A45	
(f) Highway	A61	A61		A61	
(g) Toll facilities	A60	A60		A60	
(h) Parks and recreation	A94	A94		A94	
(i) Parking	A89	A89	97,937	A89	
(j) Transit or bus system	A89	A89	80,539	A89	
(k) Other - Specify --Z	A89	A89	121,010	A89	
(1) Special Detail	U20	U20		U20	
(2) Escrow Accounts	U99	U99	< .58 >	U99	
(3) Ambulance Special Revenue	U99	U99	10	U99	
7. Revenue from miscellaneous sources					
(a) Interest on investments					
(b) Other miscellaneous sources - Agriculture					
8. Interfund operating transfers in - Per Diem & CRF	U99	U99	119,560	U99	
9. Other financial sources - Timber Cuts			27,121		
10. TOTAL REVENUE AND OTHER SOURCES			\$ 624,622		

Part VIII SUMMARY OF EXPENDITURES FOR ALL OTHER FUNDS

EXPENDITURES (BY FUNCTIONS)	Capital projects (a)		Special revenue (b)	Proprietary funds	
	F89 \$	F62		Enterprise (c)	Internal service (d)
1. General government			E89 \$		\$
2. Public Safety			E62		
(a) Police - Drug Forfeit & Special Detail			132,120		
(b) Ambulance - Per Diem & Ambulance			E32		
(c) Fire			E24		
3. Airport/Aviation center			E01		
4. Highway and streets			E44		
5. Toll Highways			F45		
6. Sanitation			F81		
7. Water distribution and treatment			F91		
8. Sewerage			E80		
9. Electric			E92		
10. Health			E32		
11. Welfare			E79		
12. Culture and recreation			E61		
13. Parking			E60		
14. Transit or bus system			E94		
15. Conservation			E59		
16. Redevelopment and housing - Escrows			E50		
17. Economic development			E89		
18. Debt service			E23		
19. Capital outlay - other			F89		
20. Interfund operating transfers out			71,833		
21. TOTAL EXPENDITURES			\$		
Remarks			71,833 \$		687,146

Part IX BALANCE SHEET FOR SUMMARY OF ALL OTHER FUNDS

	Account No. (a)	Bridges Capital Projects (b)	Special Revenue (c)	Proprietary funds	
				Enterprise (d)	Internal service (e)
A. ASSETS					
1. Current assets					
(a) Cash and equivalents	1010		\$ 1,333,770		
(b) Investments	1030				
(c) Accounts receivable	1150		125,679		
(d) Due from other governments	1260	92,277	500		
(e) Due from other funds	1310	< 238,628 >	121,304		
(f) Other - Specify --L					
2. Fixed assets					
(a) Land and improvements	1610				
(b) Buildings	1620				
(c) Machinery, vehicles, and equipment	1640				
(d) Construction in progress	1650				
(e) Improvements other than buildings	1660				
(f) Other - Specify --L					
3. TOTAL ASSETS ----->		< 146,351 >	1,581,253		

Remarks
Capital Projects = Bridges
Special Revenue = Forest, Sewer, Conservation, Escrow, Capital Reserve, Spec Detail, Ambulance, Drug Forf, Transfer Revolving

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

B. LIABILITIES AND FUND EQUITY	Account No. (a)	Capital projects (b)	Special revenue (c)	Proprietary funds	
				Enterprise (d)	Internal service (e)
1. Liabilities					
(a) Warrants and accounts payable	2020	\$	\$ 18,735	\$	\$
(b) Compensated absences payable	2030		7,725		
(c) Contracts payable	2050				
(d) Due to other governments	2070				
(e) Due to other funds	2080	97,363	237,750		
(f) Deferred revenue	2220				
(g) Notes and bonds payable					
(h) Other - Specify --L					
(i) TOTAL LIABILITIES ----->		\$ 97,363	\$ 264,210		
2. Fund Equity/Capital					
(a) Assigned (formerly reserve for encumbrances)	2440				
(b) Assigned (formerly reserve for special purposes)	2490				
(c) Unassigned (formerly unreserved fund balance-deficit)	2530	48,988	1,317,042		
(d) Municipal contributed capital	2610				
(e) Other contributed capital	2620				
(f) Retained earnings	2790				
(g) TOTAL FUND EQUITY ----->					
3. TOTAL LIABILITIES AND FUND EQUITY ----->		\$ 146,351	\$ 1,581,252		

Part X SUPPLEMENTAL INFORMATION WORKSHEET

A. INTERGOVERNMENTAL EXPENDITURES

Report payments made to the State or other local governments *on reimbursement or cost-sharing basis*. Do not include these expenditures in part VIII.

Purpose (a)	Account No. (b)	Amount (c)
Payments made <u>to other local governments</u> for:		
Schools		M12 12,743,649
Sewers		M80
All other - County	4931	M89 870,380
All other - Towns	4199	M89
Payments made <u>to State</u> for:		
Highways	4319	L44
All other purposes	4199	L89

C. DEBT OUTSTANDING, ISSUED, AND RETIRED

Long-term debt purpose (a)	Bonds outstanding at the beginning of this fiscal year (b)	Bonds during this fiscal year		Outstanding at the end of this fiscal year (e)
		Issued (c)	Retired (d)	
Industrial revenue	19T	24T	34T	44T
All other debt	19U 1,030,000	29U	39U 180,000	49U 850,000
Interest on water debt	19I			

C. SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your city before deductions for social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of city employees charged to construction projects. These amounts may be taken from the W3 form filed by your government for the year ended December 31.

Total wages paid
Z00
1,896,852

D. CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR

Report separately for each of the two types of funds listed below, the amount of cash on hand and on deposit and investments in Federal Government, Federal agency, State and local government, and non-governmental securities. Report all investments at market value. Exclude accounts receivable, value of real property, and all non-security assets.

Type of fund (a)	Amount at end of fiscal year <i>Omit cents</i> (b)
Bond funds - Unexpended proceeds from sale of bond issues held pending disbursement	W31
All other funds except employee retirement funds and nonexpendable trust funds. Fund 01 Cash/Invest/ Cap Proj/Other funds	W61 6,252,822

Remarks

Part XI CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete. Date Signed **10-5-11**

Signatures of a majority of the governing body:

[Handwritten signatures: Dean By, Thomas, Mandy]

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete. (If prepared by a person other than the city/town officials, this declaration is based on all information of which the preparer has knowledge.)

Preparer (Please print or type) TINA CONNOR	Signature <i>Tina Connor</i>
Regular Office Hours M-F 8-4	Email address tconnor@weare.nh.gov

GENERAL INSTRUCTIONS

When completed, one signed copy should be sent to the Department of Revenue Administration and one copy should be placed in your municipal records.

Please be sure you have completed Part X, items A-D.

WHEN TO FILE: (RSA. 21-J:34, V)

For cities/towns reporting on a calendar year basis, this report must be filed on or before April 1.

For cities/towns reporting on an optional fiscal year basis (year ending June 30), this report must be filed on or before September 1.

WHERE TO FILE

Department of Revenue Administration
State of New Hampshire
Municipal Services Division
PO Box 487
Concord, NH 03302-0487