

FORM **F-65(MS-35)**
(8-21-2009)

GOVERNMENTS DIVISION USE ONLY

STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION



**NEW HAMPSHIRE
ANNUAL VILLAGE DISTRICT
FINANCIAL REPORT**

**PLEASE
RETURN
COMPLETED
FORM TO**

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

FOR THE FISCAL YEAR ENDED: December 31, 2009 or _____.

Village District: _____ Mailing address: _____

County: _____

In the town(s) of: _____

Telephone: _____ FAX: _____ E-mail: _____

1. This form is intended for those governmental units which have adopted the title "Village District" in accordance with RSA 52.
2. A copy of this form should be used in preparing the annual report for the voters.
3. When completed, a copy must be placed on file with the village district clerk, and a copy sent to the Department of Revenue at the above address.

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: _____

GOVERNING BODY (COMMISSIONERS)
Please sign in ink

FOR DRA USE ONLY

Part I**GENERAL FUND BALANCE SHEET - MODIFIED ACCRUAL**

As of December 31, 200__ OR June 30, 200__

A. ASSETS	Account No.	Beginning of Year	End of Year
	(a)	(b)	(c)
1. Current assets			
a. Cash and equivalents	1010		
b. Investments	1030		
c. Taxes receivable	1080		
d. Municipal assessments receivable	1081		
e. Tax liens receivable	1110		
f. Accounts receivable	1150		
g. Due from other governments	1260		
h. Due from other funds	1310		
i. Other current assets	1410		
j. Prepaid items	1430		
k. Other assets	1700		
TOTAL ASSETS →		\$	\$
B. LIABILITIES AND FUND EQUITY			
1. Current liabilities			
a. Accounts payable	2020		
b. Compensated absences payable	2030		
c. Contracts payable	2050		
d. Due to other governments	2070		
e. Due to other funds	2080		
f. Notes payable – Current	2230		
g. Bonds payable – Current	2250		
h. Other payables	2270		
TOTAL LIABILITIES →		\$	\$
2. Fund equity			
a. Reserve for encumbrances	2440		
b. Reserve for continuing appropriations	2450		
c. Reserve for special purposes	2490		
d. Unreserved fund balance	2530		
TOTAL FUND EQUITY →		\$	\$
3. TOTAL LIABILITIES AND FUND EQUITY →		\$	\$

* Do **NOT** list capital reserve funds or trust funds on the balance sheet.
Those are reported on the MS-9 and MS-10 forms by the Trustees of Trust Funds.

Part I GENERAL FUND — MODIFIED ACCRUAL - Continued					
Acct. No.	SOURCES OF REVENUES AND CREDITS	Amount	Acct. No.	EXPENDITURES	Amount
TAXES			GENERAL GOVERNMENT		
3110	Property taxes	T01	4130	Executive	E89
3190	Interest and penalties on delinquent taxes	T01	4194	General government building	E89
FROM FEDERAL GOVERNMENT			4196	Insurance	E89
3319	Other Federal grants and reimbursements	B89	PUBLIC SAFETY		
FROM STATE			4215	Ambulance	E32
3351	Shared revenue – Block grant	C30	4220	Fire	E24
3354	Water pollution grants	C89	4290	Emergency management	E89
FROM OTHER GOVERNMENTS			HIGHWAYS AND STREETS		
3379	Intergovernmental revenues	D89	4312	Highways and streets	E44
CHARGES FOR SERVICE			SANITATION		
3401	Income from departments	A89	4323	Solid waste collection	E81
3402	Water supply systems charges	A91	WATER DISTRIBUTION AND TREATMENT		
3403	Sewer user charges	A80	4332	Water services	E91
3404	Garbage-refuse charges	A81	HEALTH		
3409	Other charges	A89	4414	Pest control	E32
MISCELLANEOUS REVENUES			4419	Other health	E32
3501	Sale of village district property	U11	CULTURE AND RECREATION		
3502	Interest on investments	U20	4520	Parks and recreation	E61
3509	Other	U99	4589	Other culture and recreation	E61
INTERFUND OPERATING TRANSFERS IN			DEBT SERVICE		
3912	From Special Revenue Fund		4711	Principal long-term bonds and notes	
3913	From Capital Projects Fund		4721	Interest long-term bonds and notes	189
3914	From Proprietary Fund		4723	Interest on TANs	189
3915	From Capital Reserve Fund		CAPITAL OUTLAY		
OTHER FINANCING SOURCES			4901	Land and improvements	G89
3934	Proceeds long-term notes/bonds		4902	Machinery, vehicles, and equipment	G89
TOTAL REVENUES → \$			4903	Buildings	F89
<i>Please continue in next column.</i> →			INTERFUND OPERATING TRANSFERS OUT		
			4912	To Special Revenue Fund	
			4913	To Capital Projects Fund	
			4914	To Proprietary Fund	
			4915	To Capital Reserve Fund	
			4916	To Expendable Trust Fund	
			TOTAL EXPENDITURES → \$		

Part II SCHEDULE OF LONG-TERM INDEBTEDNESS

As of December 31, _____

1. Long-term bonds/notes outstanding (List each issue separately) (1)	Purpose of issue (2)	Amount	
1. Total long-term bonds/notes outstanding December 31, _____			

(1) The amount of outstanding long-term indebtedness must be reported as of the end of the Village District Fiscal Year.
 (2) Use the code:
 "S" for Sewer Bonds
 "W" for Water Bonds
 "G" for General Purpose Bonds

Part III RECONCILIATION OF OUTSTANDING LONG-TERM INDEBTEDNESS

1. Outstanding debt – Beginning of fiscal year		
2. New long-term debt created during fiscal year		
A. Long-term notes issued		
B. Bonds issued		
3. Total (Lines 2A and 2B)		
4. Total (Lines 1 and 3)		
5. Debt retirement during fiscal year		
A. Long-term notes paid		
B. Bonds paid		
6. Total (Lines 5A and 5B)		
7. Outstanding debt – December 31, _____ (Line 4 less line 6)		

Part IV

SUMMARY OF REVENUES AND EXPENDITURES FOR ALL OTHER FUNDS

January 1, _____ - December 31, _____ **OR** July 1, _____ - June 30, _____

	Capital projects (a)	Special revenue (b)	Proprietary funds	
			Enterprise (c)	Internal service (d)
A. REVENUE (BY SOURCE)	T01	T01	T01	
1. Revenue from taxes	T01	T01	T01	
2. Revenue from licenses, fees, etc.	T29	T29	T29	
3. Revenue from Federal Government	B89	B89	B89	
4. Revenue from State of New Hampshire	C89	C89	C89	
5. Revenue from other government	D89	D89	D89	
6. Revenue from charges for service	A91	A91	A91	
A. Water supply system changes				
B. Sewer user charges	A80	A80	A80	
C. Refuse Collection changes	A81	A81	A81	
D. Other — <i>Specify</i> ↘	A89	A89	A89	
7. Revenue from miscellaneous sources	U20	U20	U20	
A. Interest on investments				
B. Other	U99	U99	U99	
8. Interfund operating transfers in				
9. Other financial sources				
10. TOTAL REVENUE AND OTHER SOURCES →	\$	\$	\$	\$

CONTINUE ON THE NEXT PAGE.

Part IV

SUMMARY OF REVENUES AND EXPENDITURES FOR ALL OTHER FUNDS – Continued

January 1, _____ – December 31, _____ **OR** July 1, _____ – June 30, _____

	Capital projects (a)	Special revenue (b)	Proprietary funds	
			Enterprise (c)	Internal service (d)
B. EXPENDITURE (BY FUNCTION)				
1. Public safety	F89	E89	E89	
2. Sanitation	F81	E81	E81	
3. Water distribution	F91	E91	E91	
4. Health	F32	E32	E32	
5. Welfare	F79	E79	E79	
6. Culture and recreation	F61	E61	E61	
7. Conservation	F59	E59	E59	
8. Redevelopment and housing	F50	E50	E50	
9. Economic development	F89	E89	E89	
10. Debt service	E23	E23	E23	
11. Capital outlay		F89	F89	
12. Interfund operation transfers out				
13. Payments to other governments				
14. TOTAL EXPENDITURES →	\$	\$	\$	\$

CONTINUE ON THE NEXT PAGE.

Part V BALANCE SHEET SUMMARY OF ALL OTHER FUNDS

As of December 31, _____ **OR** June 30, _____

	Account Number	Capital projects (a)	Special revenue (b)	Proprietary funds	
				Enterprise (c)	Internal service (d)
A. ASSETS					
1. Current assets					
A. Cash and equivalents	1010				
B. Investments	1030				
C. Accounts receivable	1150				
D. Due from other governments	1250				
E. Due from other funds	1310				
F. Other current assets	1400				
2. Fixed assets					
A. Land and improvements	1610				
B. Buildings	1620				
C. Machinery, vehicles, equipment, etc.	1640				
D. Construction in progress	1650				
E. Improvements (non-building)	1660				
F. Other assets	1700				
3. TOTAL ASSETS		\$	\$	\$	\$

CONTINUE ON THE NEXT PAGE.

Part V BALANCE SHEET SUMMARY OF ALL OTHER FUNDS - Continued

As of December 31, _____ OR June 30, _____

	Account Number	Capital projects (a)	Special revenue (b)	Proprietary funds	
				Enterprise (c)	Internal service (d)
B. LIABILITIES AND FUND EQUITY					
1. Liabilities					
A. Warrants and accounts payable	2020				
B. Compensated absences	2030				
C. Contracts payable	2050				
D. Due to other governments	2070				
E. Due to other funds	2080				
F. Notes/bonds payable					
G. Other (List)					
H. TOTAL LIABILITIES —————→		\$	\$	\$	\$
2. Fund equity capital					
A. Reserve – Encumbrances	2440				
B. Reserve – Special purpose	2490				
C. Unreserved fund balance	2530				
D. District contribution capital	2610				
E. Other contribution capital	2620				
F. Retained earnings	2790				
G. TOTAL FUND EQUITY —————→		\$	\$	\$	\$
3. TOTAL LIABILITIES AND FUND EQUITY —————→					
		\$	\$	\$	\$

Part VI 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 elsewhere.

Purpose (a)	Amount (b)
Payments made <u>to other local governments</u> for:	M89

Payments made <u>to State</u> for:	L89

B. 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)	
All debt	19U	29U	39U	49U

C. SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your district 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 district 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

D. CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR

Report separately for each of the three types of funds listed below, the total 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. Include in the sinking fund total any mortgages and notes receivable held as offsets to housing and industrial financing loans. 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)
Sinking funds – Reserves held for redemption of long-term debt	W01
Bond funds – Unexpended proceeds from sale of bond issues held pending disbursement	W31
All other funds except employee retirement funds, and nonexpendable trust funds.	W61

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