FORM **F-65(MS-35)**
(6-1-2006)

STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION

NEW HAMPSHIRE ANNUAL VILLAGE DISTRICT FINANCIAL REPORT

GOVERNMENTS DIVISION USE ONLY

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, 2006 or June 30, 2007.

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.

This is to certify that the information contained in this report was taken from official records and is complete and correct to the best of my knowledge and belief.

Date: _____

GOVERNING BODY (COMMISSIONERS)
Please sign in ink

_____ _____

_____ _____

_____ _____

FOR DRA USE ONLY

Part I GENERAL FUND BALANCE SHEET – MODIFIED ACCRUAL

Do not include trust funds or capital reserves

Acct. No.	ASSETS	Amount	Acct. No.	LIABILITIES AND FUND EQUITY	Amount
1010	Cash and equivalents		**2020**	Accounts payable	
1030	Investments		**2030**	Compensated absences payable	
1080	Taxes receivable (unincorporated places)		**2050**	Contracts payable	
1081	Municipal assessments receivable		**2070**	Due from other governments	
1110	Tax liens receivable		**2080**	Due from other funds	
1150	Accounts receivable		**2230**	Notes payable — Current	
1260	Due from other governments		**2250**	Bonds payable — Current	
1310	Due from other funds		**2270**	Other payables	
1410	Inventory				
1430	Prepaid items			**TOTAL liabilities** →	$
				FUND EQUITY	
			2440	Reserve for encumbrances	
1700	Other assets		**2450**	Reserve for continuing appropriations	
			2490	Reserve for special purposes	
			2530	Unreserved fund balances	
	TOTAL ASSETS →	$		**TOTAL FUND EQUITY** →	$
	Please continue in next column. ↗			**TOTAL LIABILITIES AND FUND EQUITY** →	$

Part I GENERAL FUND — MODIFIED ACCRUAL – Continued

Acct. No.	SOURCES OF REVENUES AND CREDITS	Amount
	TAXES	
3110	Property taxes	TØ1
3190	Interest and penalties on delinquent taxes	TØ1
	FROM FEDERAL GOVERNMENT	
3319	Other Federal grants and reimbursements	B89
	FROM STATE	
3351	Shared revenue – Block grant	C30
3354	Water pollution grants	C89
	FROM OTHER GOVERNMENTS	
3379	Intergovernmental revenues	D89
	CHARGES FOR SERVICE	
3401	Income from departments	
3402	Water supply systems charges	A91
3403	Sewer user charges	A80
3404	Garbage-refuse charges	A81
3409	Other charges	A89
	MISCELLANEOUS REVENUES	
3501	Sale of village district property	U11
3502	Interest in investments	U20
3509	Other	U99
	INTERFUND OPERATING TRANSFERS IN	
3913	From Capital Projects Fund	
3914	From Proprietary Fund	
3915	From Capital Reserve Fund	
	OTHER FINANCING SOURCES	
3934	Proceeds long-term notes/bonds	
	TOTAL REVENUES →	$

Please continue in next column.

Acct. No.	EXPENDITURES	Amount
	GENERAL GOVERNMENT	
4130	Executive	
4194	General government building	E31
4196	Insurance	E89
	FORM F-65(MS-35) (6-1-2006)	
4215	Ambulance	E32
4220	Fire	E24
4290	Emergency management	E89
	HIGHWAYS AND STREETS	
4312	Highways and streets	E44
	SANITATION	
4323	Solid waste collection	E81
	WATER DISTRIBUTION AND TREATMENT	
4332	Water services	E91
	HEALTH	
4414	Pest control	E32
4419	Other health	E32
	CULTURE AND RECREATION	
4520	Parks and recreation	E61
4589	Other culture and recreation	E61
	DEBT SERVICE	
4711	Principal long-term bonds and notes	
4721	Interest long-term bonds and notes	I89
4723	Interest in TANs	I89
	CAPITAL OUTLAY	
4901	Land and improvements	G89
4902	Machinery, vehicles, and equipment	G89
4903	Buildings	F89
	INTERFUND OPERATING TRANSFERS OUT	
4913	To Capital Projects Fund	
4914	To Proprietary Fund	
4915	To Capital Reserve Fund	
	TOTAL EXPENDITURES →	$

Part II SCHEDULE OF LONG-TERM INDEBTEDNESS

As of December 31, _____

1. Long-term bonds/notes outstanding *(List each issue separately)*	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 – December 31, _____		
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, _____

A. REVENUE (BY SOURCE)	Capital projects (a)	Special revenues (b)	Proprietary funds: Enterprise (c)	Proprietary funds: Internal services (d)
1. Revenue from taxes	TØ1	TØ1	TØ1	
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	A80	A80	A80	
B. Sewer user charges	A81	A81	A81	
C. Refuse Collection changes	A89	A89	A89	
D. Other — *Specify*				
7. Revenue from miscellaneous sources	U2Ø	U2Ø	U2Ø	
A. Interest on investments	U99	U99	U99	
B. Other				
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, _____

B. EXPENDITURE (BY FUNCTION)	Capital projects (a)	Special revenues (b)	Proprietary funds	
			Enterprise (c)	Internal services (d)
1. Public safety				
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, _____

A. ASSETS	Account Number	Capital projects (a)	Special revenues (b)	Proprietary funds	
				Enterprise (c)	Internal services (d)
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, _____

B. LIABILITIES AND FUND EQUITY	Account Number	Capital projects (a)	Special revenues (b)	Proprietary funds	
				Enterprise (c)	Internal services (d)
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 to other local governments for:	M89
Payments made to State 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
ZØØ

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 *Omit cents* (b)
Sinking funds – Reserves held for redemption of long-term debt	WØ1
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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