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FORM F-65(MS-35) APR 21 2011

GOVERNMENTS DIVISION USE ONLY

STATE OF NEW HAMPSHIRE DEPARTMENT OF REVENUE ADM
MUNICIPAL SERVICES DIVISION

30 4 001 801 80
CENTER HARBOR-MOULTONBORO BAY DISTRI
TREASURER
PO BOX 1527
CENTER HARBOR, NH 03226



NEW HAMPSHIRE
ANNUAL VILLAGE DISTRICT
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

FOR THE FISCAL YEAR ENDED: December 31, 2010 or

Village District: Bay Sewage District Mailing Address: PO Box 1527

County: Belknap and Carroll Center Harbor, NH 03226

In the town(s) of: Center Harbor
Moultonborough

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 Administration 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.
Signatures of a majority of the governing body: _____ Date Signed: _____

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 district officials, this declaration is based on all information of which the preparer has knowledge).

Preparer (Please print or type) Andrew DuBois Signature: Andrew DuBois
Regular office hours: _____ E-mail address: _____

FOR DRA USE ONLY

GENERAL FUND BALANCE SHEET - MODIFIED ACCRUAL

As of December 31, 20 OR June 30, 20

OPREMS

NEEDED

A. ASSETS		Account No	Beginning of Year	End of year
1. Current assets		(a)	(b)	(c)
a. Cash and equivalents		1010	142,062	136,009
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	----->		\$ 142,062	\$ 136,009
B. LIABILITIES AND FUND EQUITY				
1. Current liabilities				
a. Accounts payable		2020	1,312	-
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	----->		\$ 1,312	-
2. Fund equity				
a. Assigned (formerly reserve for encumbrances)		2440		
b. Committed (formerly reserve for continuing appropriations)		2450	140,750	136,009
c. Assigned (formerly reserve for special purposes)		2490		
d. Unassigned (formerly unreserved fund balance)		2530		
TOTAL FUND EQUITY	----->		\$ 140,750	\$ 136,009
3. TOTAL LIABILITIES AND FUND EQUITY				
			\$ 142,062	\$ 136,009

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.	EXPENDITURES	Amount
Acct. No.	SOURCES OF REVENUES AND CREDITS	Amount	Acct. No.	GENERAL GOVERNMENT	Amount
TAXES					
3110	Property taxes	T01	4130-4138	Executive	16,036.00
3190	Int. & penalties on delinquent taxes	T01	4150-4151	Financial administration	E23
			4153	Legal expense	12,861.00
			4155-4159	Personnel administration	E29
			4194	General government buildings	E31
			4196	Insurance	3,240.00
			4197	Advertising & regional assoc.	111.00
			4199	Other general government	5,122.00
FROM FEDERAL GOVERNMENT					
PUBLIC SAFETY					
			4210-4214	Police	E62
3319	Other Federal grants/reimb.	B89	4215-4219	Ambulance	E24
FROM STATE					
			4220-4229	Fire	E24
			4290-4298	Emergency management	E89
3351	Shared revenue - Block grant	C30	4299	Other public safety	E89
3354	Water pollution grants	C89	HIGHWAYS AND STREETS		
			4311-4312	Admin., Highways & streets	E44
			4313	Bridges	E44
			4316	Street lighting	E44
			4319	Other	E44
FROM OTHER GOVERNMENTS					
3379	Intergovernmental revenues	D89	SANITATION		
			4321-4323	Admin. & solid waste collection	E81
			4324	Solid waste disposal	E81
			4325	Solid waste clean-up	E81
			4326-4329	Sewage coll. & disposal & other	123,376.00
CHARGES FOR SERVICE					
3401	Income from departments	A89	WATER DISTRIBUTION AND TREATMENT		
3402	Water supply systems charges	A91	4331	Administration	E91
3403	Sewer user charges	A81	4332	Water services	E91
3404	Garbage-refuse charges	A81	4335	Water treatment	E91
3409	Other charges	A89	4338-4339	Water conservation & other	E91
MISCELLANEOUS REVENUES					
3501	Sale of village district property	U11	4411-4414	Administration and pest control	E32
3502	Interest on investments	76.00	4419	Other health	E32
3509	Other	U99	CULTURE AND RECREATION		
			4520-4529	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	189
			4723	Interest on TANS	189
			4790-4799	Other debt service	E23
CAPITAL OUTLAY					
			4901	Land and improvements	G89
			4902	Machinery, vehicles and equipment	G89
			4903	Buildings	F89
			4909	Improvements other than bldgs.	F89
INTERFUND OPERATING TRANSFERS IN					
3912	From Special Revenue Fund		INTERFUND OPERATING TRANSFERS OUT		
3913	From Capital Projects Fund		4912	To Special Revenue Fund	
3914	From Proprietary Fund		4913	To Capital Projects Fund	
3915	From Capital Reserve Fund		4914	To Proprietary Fund	
OTHER FINANCING SOURCES					
3934	Proceeds long-term notes/bonds		4915	To Capital Reserve Fund	
			4916	To Expendable Trust Fund	
TOTAL REVENUES ----->		168,507.00	TOTAL EXPENDITURES ----->		160,766.00

Please continue in next column

Part II

SCHEDULE OF LONG-TERM INDEBTEDNESS

As of December 31, 20__ or

1. Long-term bonds/notes outstanding (List each issue separately) *	Purpose of Issue **	Amount
2. Total long-term bonds/notes outstanding end of FY		

*The amount of outstanding long-term indebtedness must be reported as of the end of the Village District Fiscal Year.

**Use the code:

"S" for Sewer Bonds

"W" for Water Bonds

"G" for General Purpose Bonds

RECONCILIATION OF OUTSTANDING LONG-TERM INDEBTEDNESS

Part III

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, 20__ Line 4 less line 6		

Part IV SUMMARY OF REVENUES AND EXPENDITURES FOR ALL OTHER FUNDS

January 1, 20 - December 31, 20 OR July 1, 20 - June 30, 20

A. REVENUE (BY SOURCE)				
Proprietary funds	Enterprise	Special Revenue	Capital Projects	
(d)	(c)	(b)	(a)	
	T01	T01	T01	1. Revenue from taxes
		T29	T29	2. Revenue from licenses, fees, etc.
	B89	B89	B89	3. Revenue from Federal Government
	C89	C89	C89	4. Revenue from State of New Hampshire
	D89	D89	D89	5. Revenue from other government
	A91	A91	A91	6. Revenue from charges for service
				A. Water supply system charges
	A80	A80	A80	B. Sewer user charges
	A81	A81	A81	C. Refuse Collection charges
		A89	A89	D. Other - Specify
		U20	U20	7. Revenue from miscellaneous sources
				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 NEXT PAGE

Part VIII				
SUMMARY OF REVENUES AND EXPENDITURES FOR ALL OTHER FUNDS - Continued				
January 1, 20 - December 31, 20 OR July 1, 20 - June 30, 20				
B. EXPENDITURE (BY FUNCTION)	(a)	(b)	Proprietary funds	
			(c)	(d)
	Capital Projects	Special Revenue	Enterprise	Internal service
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 operating transfers out				
13. Payments to other governments				
14. TOTAL EXPENDITURES	\$	\$	\$	\$

CONTINUE ON NEXT PAGE

BALANCE SHEET SUMMARY OF ALL OTHER FUNDS

As of December 31, 20 OR June 30, 20

A. ASSETS	Account Number	Current Portion for Tax Rates	(a) Capital Projects	(b) Special Revenue	(c) Enterprise	(d) Internal service	1. Current assets										
							A. Cash and equivalents	B. Investments	C. Accounts receivable	D. Due from other governments							
	1010																
	1030																
	1150																
	1250																
	1310																
	1400																
							2. Fixed assets										
	1610																
	1620																
	1640																
	1650																
	1660																
	1700																
							3. TOTAL ASSETS										

CONTINUE ON NEXT PAGE

BALANCE SHEET SUMMARY OF ALL OTHER FUNDS - Continued						
As of December 31, 20 OR June 30, 20						
B. LIABILITIES AND FUND EQUITY	Account Number	Current Portion for Tax Rates	(a) Capital Projects	(b) Special Revenue	(c) Enterprise	Proprietary funds
						(d) Internal service
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. Assigned (formerly reserve for encumbrances)	2440					
B. Assigned (formerly reserve for special purposes)	2490					
C. Unassigned (formerly unreserved fund balance-deficit)	2530					
D. District contributed capital	2610					
E. Other contributed capital	2620					
F. Retained earnings	2790					
G. TOTAL FUND EQUITY ----- <						
3. TOTAL LIABILITIES AND FUND EQUITY						

