

WFB
10/2/2011
10/3/11
JFB

2011

FORM F-65(MS-35)

GOVERNMENT'S DIVISION USE ONLY

STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION

30 4 006 401 0 8563 99
EMERALD LAKE VILLAGE DISTRICT
COMMISSIONER
103 GOULD POND ROAD
HILLSBOROUGH, NH 03244



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: EMERALD LAKE Mailing Address: PO Box 2217

County: HILLSBOROUGH Hillsboro, NH 03244

In the town(s) of: HILLSBOROUGH

Telephone: 603-464-3128 Fax: 464-4132 E-mail: admin-elvd@comcast.net
info@elvdnh.com

- 1. This form is intended for those governmental units which have adopted the title "Village District" in accordance with RSA 42.
- 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.

Date Signed: 8-31-2011

Signatures of a majority of the governing body:

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).

Signature: _____

James Coffey, Administrator

Regular office hours: Mon-Wed 6:30-8:00 P.M. E-mail address: admin-elvd@comcast.net

RECEIVED FOR DRA USE ONLY

SEP 06 2011

NH DEPT OF REV ADMIN
MUNICIPAL SERVICES

Part I

GENERAL FUND BALANCE SHEET - MODIFIED ACCRUAL

As of December 31, 2010

A. ASSETS			
1. Current assets			
	Account No	Beginning of Year	End of year
	(a)	(b)	(c)
a. Cash and equivalents	1010	\$76,444	\$65,958
b. Investments	1030		
c. Taxes receivable	1080	\$68,715	\$134,571
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	\$3,035	\$2,412
k. Other assets	1700		
TOTAL ASSETS		\$148,194	\$202,941
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	\$11,601	\$5,449
f. Notes payable - Current	2230		
g. Bonds payable - Current	2250		
h. Other payables	2270		
TOTAL LIABILITIES		\$11,601	\$5,449
2. Fund equity			
a. Assigned (formerly reserve for encumbrances)	2440		
b. Committed (formerly reserve for continuing appropriations)	2450		
c. Assigned (formerly reserve for special purposes)	2490		
d. Unassigned (formerly unreserved fund balance)	2530	\$136,593	\$102,209
TOTAL FUND EQUITY		\$136,593	\$197,492
3. TOTAL LIABILITIES AND FUND EQUITY		\$148,194	\$202,941

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.

102,209
802,941

✓ ∅

100732

100732

✓

✓

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	\$192,290	4130-4139	Executive	\$24,053
3150	Int. & penalties on delinquent taxes	\$1,060	4150-4151	Financial administration	\$10,795
			4153	Legal expense	\$1,005
			4155-4159	Personnel administration	\$0
			4194	General government buildings	\$0
			4196	Insurance	\$5,971
			4197	Advertising & regional assoc.	\$0
			4199	Other general government	\$0
	FROM FEDERAL GOVERNMENT			PUBLIC SAFETY	
3319	Other Federal grants/reimb.	\$1,766	4210-4214	Police	E62
	FROM STATE		4215-4219	Ambulance	E24
			4220-4229	Fire	E24
3361	Shared revenue - Block grant	C30	4290-4299	Emergency management	E89
3354	Water pollution grants	C89	4299	Other public safety	E89
				HIGHWAYS AND STREETS	
			4311-4312	Admin., Highways & streets	\$75,574
			4313	Bridges	E44
			4316	Street lighting	E44
			4319	Other	E44
	FROM OTHER GOVERNMENTS			SANITATION	
3379	Intergovernmental revenues	D89	4321-4323	Admin. & solid waste collection	E81
			4324	Solid waste disposal	E81
			4325	Solid waste clean-up	E81
			4326-4329	Sewage coll. & disposal & other	E80
	CHARGES FOR SERVICE			WATER DISTRIBUTION AND TREATMENT	
3401	Income from departments	A91	4331	Administration	E91
3402	Water supply systems charges	A80	4332	Water services	E91
3403	Sewer user charges	A81	4335	Water treatment	E91
3404	Garbage-refuse charges	A89	4338-4339	Water conservation & other	E91
3409	Other charges			HEALTH	
			4411-4414	Administration and pest control	E32
			4419	Other health	E32
	MISCELLANEOUS REVENUES			CULTURE AND RECREATION	
3501	Sale of village district property	U11	4520-4529	Parks and recreation	\$3,317
3502	Interest on investments	\$5	4589	Other culture and recreation	E61
3509	Other	U99		DEBT SERVICE	
			4711	Principal long-term bonds and notes	\$14,741
			4721	Interest long-term bonds and notes	\$3,535
			4723	Interest on TANS	\$0
			4790-4799	Other debt service	E23
	INTERFUND OPERATING TRANSFERS: IN			CAPITAL OUTLAY	
3912	From Special Revenue Fund		4901	Land and improvements	G89
3913	From Capital Projects Fund		4902	Machinery, vehicles and equipment	G89
3914	From Proprietary Fund		4903	Buildings	F89
3915	From Capital Reserve Fund		4909	Improvements other than bldgs.	\$95,283
	OTHER FINANCING SOURCES			INTERFUND OPERATING TRANSFERS: OUT	
3934	Proceeds long-term notes/bonds		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 REVENUES	\$199,890		TOTAL EXPENDITURES	\$234,274

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	
FLAGSHIP/PEOPLES NHMBB		W		\$550,000	
OCEAN/PEOPLES		W		\$50,081	
2. Total long-term bonds/notes outstanding end of FY				\$600,081	

*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

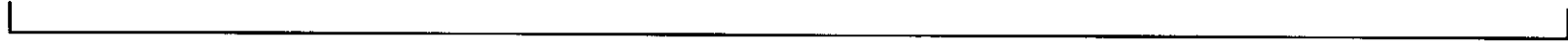
Part III		RECONCILIATION OF OUTSTANDING LONG-TERM INDEBTEDNESS	
1. Outstanding debt - Beginning of fiscal year		650228	
2. New long-term debt created during fiscal year			
A. Long-term notes issued		0	
B. Bonds issued		0	
3. Total (Lines 2A and 2B)		0	
4. Total (Lines 1 and 3)		650228	
5. Debt retirement during fiscal year			
A. Long-term notes paid		15147	
B. Bonds paid		35000	
6. Total (Lines 5A and 5B)		50147	
7. Outstanding debt - December 31, 20__ Line 4 less line 6		600081	

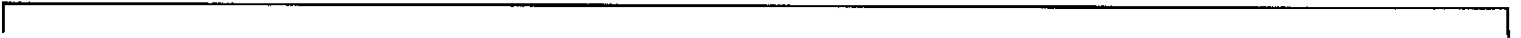
Part IV SUMMARY OF REVENUES AND EXPENDITURES FOR ALL OTHER FUNDS

January 1, 2010 - December 31, 2010

A. REVENUE (BY SOURCE)		Capital Projects (a)	Special Revenue (b)	Enterprise (c)	Proprietary funds Internal service (d)
1. Revenue from taxes	T01	T01	T01	T01	
2. Revenue from licenses, fees, etc.	T29	T29	T29	T29	
3. Revenue from Federal Government	B89	B89	B89	B89	
4. Revenue from State of New Hampshire	C89	C89	C89	C89	
5. Revenue from other government	D89	D89	D89	D89	
6. Revenue from charges for service	A91	A91	A91	A91	280,635
A. Water supply system charges	A80	A80	A80	A80	
B. Sewer user charges	A81	A81	A81	A81	
C. Refuse Collection charges	A89	A89	A89	A89	
D. Other - Specify	U20	U20	U20	U20	108
7. Revenue from miscellaneous sources	A99	A99	A99	A99	7,071
A. Interest on investments					
B. Other					
8. Interfund operating transfers in					
9. Other financial sources					
10. TOTAL REVENUE AND OTHER SOURCES					\$287,814

CONTINUE ON NEXT PAGE





Part VIII SUMMARY OF REVENUES AND EXPENDITURES FOR ALL OTHER FUNDS - Continued			
January 1, 2010 - December 31, 2010			
B. EXPENDITURE (BY FUNCTION)	(a)	(b)	(c)
	Capital Projects	Special Revenue	Enterprise
	F89	E89	E89
1. Public Safety			
2. Sanitation	F81	E81	E81
3. Water distribution	F91	E91	\$129,179
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	\$62,551
11. Capital outlay		F89	\$15,000
12. Interfund operating transfers out			
13. Payments to other governments			
14. TOTAL EXPENDITURES	\$	\$	\$206,730
CONTINUE ON NEXT PAGE			

Part V BALANCE SHEET SUMMARY OF ALL OTHER FUNDS

As of December 31, 2010

A. ASSETS	Account Number	Current Portion for Tax Rates	(a) Capital Projects	(b) Special Revenue	(c)		(d)
					Enterprise	Proprietary funds	
1. Current assets							
A. Cash and equivalents	1010					\$92,743	
B. Investments	1030						
C. Accounts receivable	1150					\$77,514	
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						\$170,257	

CONTINUE ON NEXT PAGE

Part V BALANCE SHEET SUMMARY OF ALL OTHER FUNDS - Continued

As of December 31, 2010

B. LIABILITIES AND FUND EQUITY		Account Number	Current Portion for Tax Rates	Capital Projects (a)	Special Revenue (b)	Enterprise (c)	Proprietary funds Internal service (d)
1. Liabilities							
A. Warrants and accounts payable		2020				\$39	
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 ----- >			\$		\$	\$38	\$
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				170,219	
D. District contributed capital		2610					
E. Other contributed capital		2620					
F. Retained earnings		2790					
G. TOTAL FUND EQUITY ----- >			\$		\$	\$170,219	\$
3. TOTAL LIABILITIES AND FUND EQUITY			\$		\$	\$170,257	\$

