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FORM F-65(MS-35)  
(1-25-2011)

APR 14 2011

GOVERNMENTS DIVISION USE ONLY

STATE OF NEW HAMPSHIRE DEPT OF REVENUE  
DEPARTMENT OF REVENUE ADMINISTRATION MUNICIPAL SERVICES  
MUNICIPAL SERVICES DIVISION



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GOFFSTOWN VILLAGE WATER PRECINCT  
CLERK  
PO BOX 689  
GOFFSTOWN, NH 03045 0689

# 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, 2010 or \_\_\_\_\_.**

Village District: Goffstown Village Precinct

Mailing address: 183 No. Mast St.

County: Hillsborough

PO Box 689

In the town(s) of: Goffstown

Goffstown, NH 03045-0689

Telephone: 603-497-3621

FAX: 603-497-5553

E-mail: gvwp@comcast.net

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 signed

April 12 2011

Signatures of a majority of the governing body:

Richard D. Gouvier  
Richard T. Curshen

Ben Boyle  
Raymond H. John

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)

Linda R. Naughton

Signature

Linda R. Naughton

Regular office hours

Mon. - Fri. 8:30AM - 12:30 PM

Email address

gvwp@comcast.net

FOR DRA USE ONLY

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

As of December 31, 2010 OR June 30, 201

A. ASSETS	Account No. (a)	Beginning of Year (b)	End of Year (c)
1. Current assets			
a. Cash and equivalents	1010	194597	220307 ✓
b. Investments	1030	409223	407484 ✓
c. Taxes receivable	1080		
d. Municipal assessments receivable	1081		
e. Tax liens receivable	1110		
f. Accounts receivable	1150	22334	25341 ✓
g. Due from other governments	1260	127095	103330 ✓
h. Due from other funds	1310		
i. Other current assets	1410	24884	28591 ✓
j. Prepaid items	1430		
k. Other assets	1700	4265	
<b>TOTAL ASSETS</b> →		\$ 782398	\$ 785053 ✓
B. LIABILITIES AND FUND EQUITY			
1. Current liabilities			
a. Accounts payable	2020	2076	5598 ↙
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	60000	60000 ✓
h. Other payables	2270	16348	13923 ✓
<b>TOTAL LIABILITIES</b> →		\$ 78424	\$ 79521
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	78662	89139 –
d. Unassigned (formerly unreserved fund balance)	2530	625312	616393 ✓
<b>TOTAL FUND EQUITY</b> →		\$ 703974	\$ 705532
<b>3. TOTAL LIABILITIES AND FUND EQUITY</b> →		\$ 782398	\$ 785053

\* 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
<b>TAXES</b>					
3110	Property taxes	T01	4130-4139	Executive	E29 130863
3190	Interest and penalties on delinquent taxes	T01	4150-4151	Financial Administration	E23 6436
			4153	Legal Expense	E25
			4155-4159	Personnel Administration	E29 76813
			4194	General Government Buildings	E31 1955
			4196	Insurance	E89 3491
			4197	Advertising & Regional Assoc.	E89 2844
3319	Other Federal grants and reimbursements	B99 1820	4199	Other General Government	E89 20022
<b>FROM STATE</b>					
3351	Shared revenue — Block grant	C30	4210-4214	Police	E92
3354	Water pollution grants	C99	4215-4219	Ambulance	E24
			4220-4229	Fire	E24
			4290-4298	Emergency Management	E89
			4299	Other Public Safety	E89
<b>FROM OTHER GOVERNMENTS</b>					
3379	Intergovernmental revenues	D89 23490	<b>HIGHWAYS AND STREETS</b>		
<b>CHARGES FOR SERVICE</b>					
3401	Income from departments	A89	4311-4312	Admin., Highway, & Streets	E44
3402	Water supply systems charges	A91 541618	4313	Bridges	E44
3403	Sewer user charges	A80 27001	4316	Street Lighting	E44
3404	Garbage-refuse charges	A81	4319	Other	E44
3409	Other charges	A89 9345	<b>SANITATION</b>		
<b>MISCELLANEOUS REVENUES</b>					
3501	Sale of village district property	U11	4321-4323	Admin. & Solid Waste Collection	E81
3502	Interest on investments	U20 1682	4324	Solid Waste Disposal	E81
3509	Other	U99 9655	4325	Solid Waste Clean-up	E81
			4326-4329	Sewage Coll. & Disposal & Other	E80 14165
<b>INTERFUND OPERATING TRANSFERS IN</b>					
<b>HEALTH</b>					
<b>CULTURE AND RECREATION</b>					
<b>DEBT SERVICE</b>					
<b>OPERATING TRANSFERS OUT</b>					
<b>CAPITAL OUTLAY</b>					
3912	From Special Revenue Fund		4901	Land & Improvements	G89 164791
3913	From Capital Projects Fund		4902	Machinery, Vehicles, & Equipment	G88 3165
3914	From Proprietary Fund		4903	Buildings	F89
3915	From Capital Reserve Fund		4909	Improvements Other than Bldgs.	F89
<b>OTHER FINANCING SOURCES</b>					
3934	Proceeds long-term notes/bonds		<b>OPERATING TRANSFERS OUT</b>		
<b>TOTAL REVENUES</b> → \$ 614611					
<b>TOTAL EXPENDITURES</b> → \$ 614611					

Please continue in next column.

**Part II SCHEDULE OF LONG-TERM INDEBTEDNESS**

As of December 31, 2010

1. Long-term bonds/notes outstanding (List each issue separately) (1)	Purpose of issue (2)	Amount	
1995	W	300000.00	
<b>2. Total long-term bonds/notes outstanding</b>			
December 31, <u>2009</u>			<b>360000.00</b>

- (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		360000.00
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)		360000.00
5. Debt retirement during fiscal year		
A. Long-term notes paid		
B. Bonds paid	60000.00	
6. Total (Lines 5A and 5B)		60000.00
7. Outstanding debt – December 31, <u>2010</u> (Line 4 less line 6)		300000.00

**Part IV SUMMARY OF REVENUES AND EXPENDITURES FOR ALL OTHER FUNDS**

January 1, 2010 – December 31, 2010 OR July 1, \_\_\_\_\_ – June 30, \_\_\_\_\_

A. REVENUE (BY SOURCE)	Capital projects	Special revenue	Proprietary funds	
	(a)	(b)	Enterprise (c)	Internal service (d)
1. Revenue from taxes	T01	T01	T01	
2. Revenue from licenses, fees, etc.	T29	T29	T29	
3. Revenue from Federal Government	B89	B89	B89 1820	
4. Revenue from State of New Hampshire	C89	C89	C89 23490	
5. Revenue from other government	D89	D89	D89	
6. Revenue from charges for service	A91	A91	A91	
A. Water supply system changes			541618	
B. Sewer user charges	A80	A80	A80 27001	
C. Refuse Collection changes	A81	A81	A81	
D. Other — <i>Specify</i> <input checked="" type="checkbox"/> hydrant repairs, pool fills, ins. safety grant, misc. fees	A89	A89	A89 9345	
7. Revenue from miscellaneous sources	U20	U20	U20	
A. Interest on investments			1682	
B. Other <i>Forestry cut</i>	U99	U99	U99 9655	
8. Interfund operating transfers in				
9. Other financial sources				
<b>10. TOTAL REVENUE AND OTHER SOURCES</b> →	\$ 0	\$ 0	\$ 614611	\$ 0

CONTINUE ON THE NEXT PAGE.

**Part IV SUMMARY OF REVENUES AND EXPENDITURES FOR ALL OTHER FUNDS - Continued**

 January 1, 2010 - December 31, 2010 OR July 1, \_\_\_\_\_ - June 30, \_\_\_\_\_

B. EXPENDITURE (BY FUNCTION)	Capital projects (a)	Special revenue (b)	Proprietary funds	
			Enterprise (c)	Internal service (d)
1. Public safety	F89	E89	E89	
2. Sanitation	F81	E81	E81	
3. Water distribution	F91	E91	E91	
4. Health	F32	E32	354519	
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	79950	
12. Interfund operation transfers out			F89 167956	
13. Payments to other governments			12186	
14. TOTAL EXPENDITURES →	\$ 0	\$ 0	\$ 614611	\$ 0

CONTINUE ON THE NEXT PAGE.

**Part V BALANCE SHEET SUMMARY OF ALL OTHER FUNDS**

As of December 31, 2010 OR June 30, \_\_\_\_\_

A. ASSETS	Account Number	Current Portion for Tax Rates	Capital projects (a)	Special revenue (b)	Proprietary funds	
					Enterprise (c)	Internal service (d)
<b>1. Current assets</b>						
a. Cash and equivalents	1010				220307	
b. Investments	1030				407484	
c. Accounts receivable	1150				25341	
d. Due from other governments	1250				103330	
e. Due from other funds	1310					
f. Other current assets	1400				28591	
<b>2. Fixed assets</b>						
a. Land and improvements	1610				1762637	
b. Buildings	1620					
c. Machinery, vehicles, equipment, etc.	1640				2539273	
d. Construction in progress	1650					
e. Improvements (non-building)	1660					
f. Other assets	1700					
<b>3. TOTAL ASSETS</b> →		0	\$ 0	\$ 0	\$ 5086963	\$ 0

**CONTINUE ON THE NEXT PAGE.**

**Part V BALANCE SHEET SUMMARY OF ALL OTHER FUNDS - Continued**

As of December 31, 2010 OR June 30,

B. LIABILITIES AND FUND EQUITY				Account Number	Current Portion for Tax Rates	(a) Capital projects	(b) Special revenue	(c) Enterprise	(d) Internal service
1. Liabilities									
a. Warrants and accounts payable	2020							5598	
b. Compensated absences	2030								
c. Contracts payable	2050								
d. Due to other governments	2070								
e. Due to other funds	2080								
f. Notes/bonds payable								300000	
g. Other (List) <i>Accrued interest payable</i>								13923	
g. Other (List) <i>Escrow held, preferred bond unit, refund</i>									
h. TOTAL LIABILITIES		0	\$ 0	\$ 0			\$ 0	\$ 319521	\$ 0
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 contribution capital	2610								
e. Other contribution capital	2620								
f. Retained earnings	2790								
g. TOTAL FUND EQUITY		0	0	0			0	0	0
3. TOTAL LIABILITIES AND FUND EQUITY									
		0	\$ 0	\$ 0			\$ 0	\$ 319521	\$ 0



**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
gasoline, traffic control, vehicle repairs	5548.00
street opening permits	
Payments made to State for:	L89
dam fees, license fees, emission fees	1755.00

**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 W	19U 360000.00	29U 0	39U 060,000	49U 300000.00

**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  
130863.00

**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 OrnK cents (b)
<b>Sinking funds</b> – Reserves held for redemption of long-term debt	W01
<b>Bond funds</b> – Unexpended proceeds from sale of bond issues held pending disbursement	W31
<b>All other funds except</b> employee retirement funds, and nonexpendable trust funds.	W61 759712.00

**CENSUS USE ONLY**