

STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION



30 4 008 006 61
LITTLE BOARS HEAD DISTRICT
C/O TOWN OF NORTH HAMPTON
PO BOX 710
NORTH HAMPTON, NH 03862

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) 271-5397

FOR THE FISCAL YEAR ENDED: December 31, 2010 or _____.

Village District: Little Boar's Head

Mailing address: PoBox 133

County: Rockingham

North Hampton, NH. 03862

In the town(s) of: North Hampton

Telephone: (603) 964-8496

FAX: call before

E-mail: dickie@dbchomes.com

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
23 September 2011

Signatures of a majority of the governing body:

Richard N.A. Garnett

Burton O. Dickie

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)

Signature

Richard N.A. Garnett

Regular office hours

Email address

dickie@dbchomes.com

FOR DRA USE ONLY

RECEIVED

SEP 26 2011

Part I

GENERAL FUND BALANCE SHEET - MODIFIED ACCRUAL

As of December 31, 201 OR June 30, 201

A. ASSETS	Account No.	Beginning of Year	End of Year
1. Current assets			
a. Cash and equivalents	1010	11496	18484
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		\$ 11496	\$ 18484
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		\$ 0	\$ 0
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)	2480		
d. Unassigned (formerly unreserved fund balance)	2530	11496	18484
TOTAL FUND EQUITY		\$ 0 11496	\$ 18484
3. TOTAL LIABILITIES AND FUND EQUITY		\$ 0 11496	\$ 18484

* 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					
3110	Property taxes	T01 19642	4130-4130	Executive	E28 965
3190	Interest and penalties on delinquent taxes	T01	4150-4151	Financial Administration	E29
FROM FEDERAL GOVERNMENT					
3319	Other Federal grants and reimbursements	B89	4153	Legal Expense	E26 288
FROM STATE					
3351	Shared revenue - Block grant	C30	4155-4159	Personnel Administration	E29
3354	Water pollution grants	C89	4164	General Government Buildings	E31
FROM OTHER GOVERNMENTS					
3379	Intergovernmental revenues	D89	4196	Insurance	E89 1825
CHARGES FOR SERVICE					
3401	Income from departments	A89 125	4197	Advertising & Regional Assoc.	E89
3402	Water supply systems charges	A81	4199	Other General Government	E89
3403	Sewer user charges	A80	PUBLIC SAFETY		
3404	Garbage-refuse charges	A81	4210-4214	Police	E82
3409	Other charges	A89	4215-4219	Ambulance	E24
MISCELLANEOUS REVENUES					
3501	Sale of village district property	U11	4220-4229	Fire	E24
3502	Interest on investments	U20	4290-4299	Emergency Management	E89
3509	Other	U99	4299	Other Public Safety	E89
INTERFUND OPERATING TRANSFERS IN					
3612	From Special Revenue Fund		HIGHWAYS AND STREETS		
3613	From Capital Projects Fund		4311-4312	Admin., Highway, & Streets	E44 4000
3614	From Proprietary Fund		4313	Bridges	E44
3615	From Capital Reserve Fund		4316	Street Lighting	E44
OTHER FINANCING SOURCES					
3624	Proceeds long-term notes/bonds		4319	Other	E44
TOTAL REVENUES → \$ 19767					
<i>Please continue in next column.</i>					
GENERAL GOVERNMENT					
CULTURE AND RECREATION					
DEBT SERVICE					
CAPITAL OUTLAY					
OPERATING TRANSFERS OUT					
TOTAL EXPENDITURES → \$ 13901					

Part II

SCHEDULE OF LONG-TERM INDEBTEDNESS

As of December 31, _____

1. Long-term bonds/notes outstanding <i>(List each issue separately)</i> (1)	Purpose of issue (2)	Amount	
2. 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
 C 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, _____ <i>(Line 4 less line 6)</i>			

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	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	
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 — Specify <i>z</i>	A99	A99	A99	
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 →	\$ 0	\$ 0	\$ 0	\$ 0

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 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	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 →	\$ 0	\$ 0	\$ 0	\$ 0

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	Current Portion for Tax Rates	Capital projects (a)	Special revenue (b)	Proprietary funds	
					Enterprise (c)	Internal service (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 →		0	\$ 0	\$ 0	\$ 0	\$ 0

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	Current Portion for Tax Rates	Capital projects (a)	Special revenue (b)	Proprietary funds	
					Enterprise (c)	Internal service (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 →		0	\$ 0	\$ 0	\$ 0	\$ 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
3. TOTAL LIABILITIES AND FUND EQUITY →		0	\$ 0	\$ 0	\$ 0	\$ 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:	1889
Payments made to State for:	188

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	28U	39U	48U

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 WS form filed by your government for the year ended December 31.

Total wages paid	200
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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 Ornif cents (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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