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NH DEPT OF REVENUE ADM
MUNICIPAL SERVICES

FORM F-65(MS-35)

GOVERNMENT'S DIVISION USE ONLY

2010

STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION

30 4 008 210 91
NORTHWOOD RIDGE WATER DISTRICT
COMMISSIONER
PO BOX 325
NORTHWOOD, NH 03261



NEW HAMPSHIRE
ANNUAL VILLAGE DISTRICT
FINANCIAL REPORT



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, 2009 or 2010

Village District: Northwood Ridge Water Mailing Address: P.O. Box 325
Northwood, NH 03261

County: Rockingham

In the town(s) of: Northwood

Telephone: 603-943-8912 Fax: E-mail: srfangus@cs.com

- 1 This form is intended for those governmental units which have adopted the title "Village District" in accordance with RSA 62
- 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:

3/31/11

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:

E-mail address:

Regular office hours:

FOR DRA USE ONLY

PART I
GENERAL FUND BALANCE SHEET - MODIFIED ACCRUAL
 As of December 31, 20 OR June 30, 20

A. ASSETS		Account No	Beginning of Year	End of year
		(a)	(b)	(c)
1. Current assets				
a	Cash and equivalents	1010	122409.08	9317.38
b	Investments	1030	0	0
c	Taxes receivable	1066	0	0
d	Municipal assessments receivable	1081	0	0
e	Tax liens receivable	1110	0	0
f	Accounts receivable	1150	15193.50	12161
g	Due from other governments	1280	0	0
h	Due from other funds	1310	0	0
i	Other current assets	1410	0	0
j	Prepaid items	1430	0	0
k	Other assets	1700	0	0
TOTAL ASSETS			\$ 27602.58	\$ 21478
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	Reserve for encumbrances	2440	0	3200
b	Reserve for continuing appropriations	2450	0	0
c	Reserve for special purposes	2490	0	0
d	Unreserved fund balance	2530	122409.08	9317.38
TOTAL FUND EQUITY			\$ 27602.58	\$ 12517.38
3. TOTAL LIABILITIES AND FUND EQUITY			\$	\$ 21478

Do NOT list capital reserve funds or trust funds on the balance sheet.
 These are reported on the MS-9 and MS-10 forms by the Trustees of Trust Funds.

18278
 21478

GENERAL FUND - MODIFIED ACCRUAL - Continued					
Part I Acct No.	SOURCES OF REVENUES AND CREDITS	Amount	Acct. No.	EXPENDITURES	Amount
3110	Property taxes	T01	4130	Executive Exec/Fin/Legal	589.50
	Interest and penalties on delinquent taxes	T01	4194	Other Gen govt General government building	56.24
			4196	Insurance	889 600
3319	Other Federal grants and reimbursements	B89	4215	Ambulance	E32
			4220	Fire	E24
3351	Shared revenue - Block grant	C30 0	4290	Emergency management	E89
3354	Water pollution grants	C89 0	4312	Highways and streets	E44
3379	Intergovernmental revenues	D89 0	4323	Solid waste collection	E81
3401	Income from departments	A99	4332	Water services	E91 14801.79
3402	Water supply systems charges	A91 2750.29	4414	Pest control	E32
3403	Sewer user charges	A99	4419	Other health	E32
3404	Garbage-refuse charges	A91 0	4520	Parks and recreation	E81
3409	Other charges	A89 0	4589	Other culture and recreation	E61
3501	Sale of village district property	U11 0	4711	Principal long-term bonds and notes	189
3502	Interest on investments	U20 13.61	4721	Interest long-term bonds and notes	189
3509	Other lease land for Comm	Use 10043.82	4723	Interest on TANS	189
3912	From Special Revenue Fund	0	4901	Land and improvements	G89
3913	From Capital Projects Fund	0	4902	Machinery, vehicles and equipment	G89
3914	From Proprietary Fund	0	4903	Buildings	F89
3915	From Capital Reserve Fund	0	4912	To Special Revenue Fund	
3934	Proceeds long-term notes/bonds	0	4913	To Capital Projects Fund	
	TOTAL REVENUES ----->	\$ 22807.72	4914	To Proprietary Fund	
			4915	To Capital Reserve Fund	10057.43
			4916	To Expendable Trust Fund	1000
				TOTAL EXPENDITURES ----->	\$ 27067.04

Please continue in next column

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Part II
SCHEDULE OF LONG-TERM INDEBTEDNESS

	As of December 31, 20		
1. Long-term bonds/notes outstanding (List each issue separately) (1)	Purpose of Issue (2)	Amount	
1. Total long-term bonds/notes outstanding December 31, 20__			

(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			
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			

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)	Capital Projects (a)		Special Revenue (b)		Proprietary funds	
					Enterprise (c)	Internal service (d)
1. Revenue from taxes	T01	T01	T29	T29		
2. Revenue from licenses, fees, etc.			B89	B89		
3. Revenue from Federal Government			C89	C89		
4. Revenue from State of New Hampshire			D89	D89		
5. Revenue from other government			A81	A81		
6. Revenue from charges for service			A80	A80		
A. Water supply system charges						
B. Sewer user charges			A81	A81		
C. Refuse Collection charges			A89	A89		
D. Other - Specify - 4						
7. Revenue from miscellaneous sources			U20	U20		
A. Interest on investments			U99	U99		
B. Other						
8. Interfund operating transfers in						
9. Other financial sources						
10. TOTAL REVENUE AND OTHER SOURCES	\$	\$	\$	\$	\$	\$

CONTINUE ON NEXT PAGE

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)	Capital Projects (a)		Special Revenue (b)		Proprietary funds	
	F90	E90	E81	E81	Enterprise (c)	Internal services (d)
1 Public Safety						
2 Sanitation	F81	E81	E81			
3 Water distribution	F81	E81	E81			
4 Health	F32	E32	E32			
5 Welfare	F79	E79	E79			
6 Culture and recreation	F91	E81	E81			
7 Conservation	F99	E99	E99			
8 Redevelopment and housing	F90	E50	E50			
9 Economic development	F99	E99	E99			
10 Debt service	E23	E23	E23			
11 Capital outlay		F99	F99			
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	Capital Projects (a)	Special Revenue (b)	Proprietary Funds	
				Enterprise (c)	Internal service (d)
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				
 					
A. Land and improvements	1610				
B. Buildings	1620				
C. Machinery, vehicles, equipment, etc	1640				
D. CONSTRUCTION IN PROGRESS	1660				
F. Improvements (con-building)	1680				
F. Other assets	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

LIABILITIES AND FUND EQUITY	Account Number	Capital Projects (a)	Special Revenue (b)	Proprietary Funds	
				Enterprise (c)	Internal Service (d)
A. Warrants and accounts payable	2020				
B. Compressed air balance	2030				
C. Contracts payable	2090				
D. Due to other governments	2070				
E. Due to other funds	2080				
F. Memberships payable					
G. Other (List)					
H. TOTAL LIABILITIES		\$	\$	\$	\$
A. Reserve - encumbrance	2440				
B. Reserve - Special purposes	2490				
C. Unreserved fund balance	2590				
D. Debet 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	38U	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	Z00
	300

D. CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR

Report separately for each of the three types of funds listed below, the 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 <i>Omit cents</i> (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
CENSUS USE ONLY 9317	