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UFB #79,47620

4/11/11

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

NH DEPT OF REVENUE ADM
MUNICIPAL SERVICES

STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION



NEW HAMPSHIRE ANNUAL VILLAGE DISTRICT FINANCIAL REPORT

GOVERNMENTS DIVISION USE ONLY

30 4 010 903 91
PLAINFIELD VILLAGE WATER DISTRICT
COMMISSIONER
PO BOX 25
PLAINFIELD, NH 03781

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: Plainfield Village Water District

Mailing address: PO Box 25

County: Sullivan

Plainfield NH 03781

In the town(s) of: Plainfield

Telephone: 603-675-9159

FAX: same

E-mail: Robert.C.Drye@hitchcock.org

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

Signatures of a majority of the governing body:

April 6 2011

[Handwritten signatures]

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)

Robert C. Drye

Signature

[Handwritten signature]

Regular office hours

Email address

Robert.C.Drye@hitchcock.org

FOR DRA USE ONLY

[Empty box for DRA use only]

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
	(a)	(b)	(c)
1. Current assets			
a. Cash and equivalents	1010	55381.69	52190.93
b. Investments	1030	55,688	
c. Taxes receivable	1080		
d. Municipal assessments receivable	1081		
e. Tax liens receivable	1110		
f. Accounts receivable	1150	22430.00	27285.00
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		
		78,018	
TOTAL ASSETS →		\$ 77811.69	\$ 79476.93
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	200000.00	180000.00
h. Other payables	2270		
		200000	
TOTAL LIABILITIES →		\$ 200000	\$ 180000
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	78,018	79,476
TOTAL FUND EQUITY →		\$ 78,018	\$ 79,476
3. TOTAL LIABILITIES AND FUND EQUITY →		\$ 200000 78,018	\$ 180000 79,476

Per Rab Drye Comm

JTD 9/12/16

* 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			GENERAL GOVERNMENT		
3110	Property taxes	T01	4130-4139	Executive	E29 1040.00
3190	Interest and penalties on delinquent taxes	T01	4150-4151	Financial Administration	E23
FROM FEDERAL GOVERNMENT			4153	Legal Expense	E25
3319	Other Federal grants and reimbursements	B89	4155-4159	Personnel Administration	E29
FROM STATE			4194	General Government Buildings	E31
3351	Shared revenue — Block grant	C30	4196	Insurance	E89 1397.00
3354	Water pollution grants	C89	4197	Advertising & Regional Assoc.	E89
FROM OTHER GOVERNMENTS			4199	Other General Government	E89 600.62
3379	Intergovernmental revenues	D89	PUBLIC SAFETY		
		5947.04	4210-4214	Police	E62
CHARGES FOR SERVICE			4215-4219	Ambulance	E24
3401	Income from departments	A89	4220-4229	Fire	E24
3402	Water supply systems charges	A91	4290-4299	Emergency Management	E89
3403	Sewer user charges	A80	4299	Other Public Safety	E89
3404	Garbage-refuse charges	A81	HIGHWAYS AND STREETS		
3409	Other charges	A89	4311-4312	Admin., Highway, & Streets	E44
MISCELLANEOUS REVENUES			4313	Bridges	E44
3501	Sale of village district property	U11	4316	Street Lighting	E44
3502	Interest on investments	U20	4319	Other	E44
3509	Other	U99	SANITATION		
INTERFUND OPERATING TRANSFERS IN			4321-4323	Admin. & Solid Waste Collection	E81
3912	From Special Revenue Fund		4324	Solid Waste Disposal	E81
3913	From Capital Projects Fund		4325	Solid Waste Clean-up	E81
3914	From Proprietary Fund		4328-4329	Sewage Coll. & Disposal & Other	E80
3915	From Capital Reserve Fund		WATER DISTRIBUTION AND TREATMENT		
OTHER FINANCING SOURCES			4331	Administration	E91
3934	Proceeds long-term notes/bonds		4332	Water Services	E91 22957.21
		\$ 65007.39	4335	Water Treatment	E91
TOTAL REVENUES			4338-4339	Water Conservation & Other	E91
EXPENDITURES			HEALTH		
GENERAL GOVERNMENT			4411-4414	Administration & pest control	E32
FROM FEDERAL GOVERNMENT			CULTURE AND RECREATION		
FROM STATE			4520-4529	Parks and Recreation	E61
FROM OTHER GOVERNMENTS			4589	Other Culture and Recreation	E61
CHARGES FOR SERVICE			DEBT SERVICE		
3401	Income from departments	A89	4711	Principal Long-term Bonds & Notes	20000.00
3402	Water supply systems charges	A91	4721	Interest Long-term Bonds & Notes	I89 10500.00
3403	Sewer user charges	A80	4723	Interest on TANs	I89
3404	Garbage-refuse charges	A81	4790-4799	Other Debt Service	E23
3409	Other charges	A89	CAPITAL OUTLAY		
MISCELLANEOUS REVENUES			4901	Land & Improvements	G89
3501	Sale of village district property	U11	4902	Machinery, Vehicles, & Equipment	G89
3502	Interest on investments	U20	4903	Buildings	F89
3509	Other	U99	4909	Improvements Other than Bldgs.	F89 6691.04
INTERFUND OPERATING TRANSFERS IN			OPERATING TRANSFERS OUT		
3912	From Special Revenue Fund		4912	To Special Revenue Fund	
3913	From Capital Projects Fund		4913	To Capital Projects Fund	
3914	From Proprietary Fund		4914	To Proprietary Fund	
3915	From Capital Reserve Fund		4915	To Capital Reserve Fund	
OTHER FINANCING SOURCES			4916	To Expendable Trust Fund	5000.00
3934	Proceeds long-term notes/bonds		TOTAL EXPENDITURES		
		\$ 65007.39	\$ 68185.87		
Please continue in next column.					

Part II SCHEDULE OF LONG-TERM INDEBTEDNESS

As of December 31, _____

1. Long-term bonds/notes outstanding (List each issue separately) (1)	Purpose of issue (2)	Amount	
1999 W Bonds	Water Supply	180000.00	
2. Total long-term bonds/notes outstanding			
December 31, <u>2010</u>			180000.00

- (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		200000.00
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)		200000.00
5. Debt retirement during fiscal year		
A. Long-term notes paid		
B. Bonds paid	20000.00	
6. Total (Lines 5A and 5B)		20000.00
7. Outstanding debt – December 31, _____ (Line 4 less line 6)		180000.00

Part IV

SUMMARY OF REVENUES AND EXPENDITURES FOR ALL OTHER FUNDS

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

	Capital projects (a)	Special revenue (b)	Proprietary funds	
			Enterprise (c)	Internal service (d)
A. REVENUE (BY SOURCE)	T01	T01	T01	
1. Revenue from taxes	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	A91	A91		
6. Revenue from charges for service				
A. Water supply system changes	A80	A80		
B. Sewer user charges	A81	A81		
C. Refuse Collection changes	A89	A89		
D. Other — <i>Specify</i> <input checked="" type="checkbox"/>				
7. Revenue from miscellaneous sources	L20	L20		
A. Interest on investments	U99	U99		
B. Other				
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, _____

	Capital projects (a)	Special revenue (b)	Proprietary funds	
			Enterprise (c)	Internal service (d)
B. EXPENDITURE (BY FUNCTION)				
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, _____

	Account Number	Current Portion for Tax Rates	Capital projects (a)	Special revenue (b)	Proprietary funds	
					Enterprise (c)	Internal service (d)
A. ASSETS						
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, _____

	Account Number	Current Portion for Tax Rates	Capital projects	Special revenue	Proprietary funds	
					Enterprise (c)	Internal service (d)
B. LIABILITIES AND FUND EQUITY						
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 <u>other local governments</u> for:	M89
Payments made to <u>State</u> 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 200,000	29U	39U 20,000	49U 180,000

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
200

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 Omit 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 79,476

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