

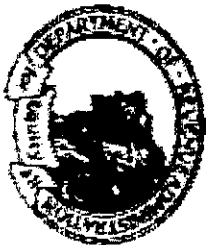
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FORM F-65(MS-35) NH DEPT OF REVENUE ADM
MUNICIPAL SERVICES
STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION

GOVERNMENT'S DIVISION USE ONLY
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PLYMOUTH VILLAGE WATER AND SEWER DIS
FINANCIAL ASSISTANT
227 OLD NORTH MAIN STREET
PLYMOUTH, NH 03246



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: Plymouth Village Water & Sewer Mailing Address: 227 Old North Main Street
County: Grafton Plymouth, NH 03264

In the town(s) of: Plymouth, Holderness, Campton

Telephone: (603) 536-1733 Fax: (603) 536-1734

E-mail:

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 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:

May 6, 2011

Signatures of a majority of the governing body:

Kevin A. Lincoln
Robert A. Henderson

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)

Kevin A. Lincoln, Office Administrator

Signature:

Kevin A. Lincoln

Regular office hours:

Monday - Friday 8:00 a.m. - 4:00 p.m.

E-mail address:

kevinlincoln40@gmail.com

FOR DRA USE ONLY

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
1. Current assets		(a)	(b)	(c)
a. Cash and equivalents		1010		
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		1708		
TOTAL ASSETS <u> </u> →		\$		\$
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 <u> </u> →		\$		\$
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		
TOTAL FUND EQUITY <u> </u> →		\$		\$
3. TOTAL LIABILITIES AND FUND EQUITY <u> </u> →				
<p>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.</p>				

PART I GENERAL FUND - MODIFIED ACCRUAL - Continued		Acct. No.	EXPENDITURES	Amount
Acct. No.	SOURCES OF REVENUES AND CREDITS	Amount	GENERAL GOVERNMENT	Amount
TAXES				
3110	Property taxes	T01	4130-4138 Executive	E29
3190	Int. & penalties on delinquent taxes	T01	4160-4161 Financial administration	E23
			4163 Legal expense	E25
			4164-4169 Personnel administration	E29
			4194 General government buildings	E21
			4196 Insurance	E39
			4197 Advertising & regional assoc.	E39
			4199 Other general government	E39
FROM FEDERAL GOVERNMENT				
3319	Other Federal grants/reimb.	889	4210-4214 Police	E32
			4215-4218 Ambulance	E24
FROM STATE				
			4220-4228 Fire	E24
3351	Shared revenue - Block grant	C30	4290-4296 Emergency management	E39
3354	Water pollution grants	C39	4299 Other public safety	E39
FROM OTHER GOVERNMENTS				
3379	Intergovernmental revenues	D98	ROADS AND STREETS	
			4311-4312 Admin., Highways & streets	E44
			4313 Bridges	E44
			4316 Street lighting	E44
			4319 Other	E44
CHARGES FOR SERVICE				
3401	Income from departments	A99	SANITATION	
3402	Water supply systems charges	A91	4321-4323 Admin & solid waste collection	E81
3403	Sewer user charges	A90	4324 Solid waste disposal	E81
3404	Garbage-refuse charges	A91	4325 Solid waste clean-up	E81
3409	Other charges	A99	4326-4329 Sewage coll. & disposal & other	E80
WATER DISTRIBUTION AND TREATMENT				
			4331 Administration	E81
			4332 Water services	E81
			4335 Water treatment	E81
			4336-4339 Water conservation & other	E81
HEALTH				
			4411-4414 Administration and pest control	E32
			4419 Other health	E32
MISCELLANEOUS REVENUES				
3501	Sale of village district property	U11	CULTURE AND RECREATION	
3502	Interest on investments	U20	4530-4539 Parks and recreation	E81
3509	Other	U99	4589 Other culture and recreation	E81
DEBT SERVICE				
INTERFUND OPERATING TRANSFERS IN				
3912	From Special Revenue Fund		4711 Principal long-term bonds and notes	
3913	From Capital Projects Fund		4721 Interest long-term bonds and notes	
3914	From Proprietary Fund		4723 Interest on TANS	
3915	From Capital Reserve Fund		4790-4799 Other debt service	
CAPITAL OUTLAY				
			4901 Land and improvements	
			4902 Machinery, vehicles and equipment	
			4903 Buildings	
			4909 Improvements other than bldgs.	
INTERFUND OPERATING TRANSFERS OUT				
			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		\$	TOTAL EXPENDITURES	

Please continue in next column

Part II

SCHEDULE OF LONG-TERM INDEBTEDNESS

As of December 31, 2010

1. Long-term bonds/notes outstanding <i>(List each issue separately) *</i>	Purpose of Issue **	Amount
1988 Sewer Bond	S	120,079
1999 Water Note	W	125,893
2002 Sewer Bond	S	656,496
2006 Water pump station construction	W	186,288
2006 Water main construction	W	112,350
2006 Well development	W	27,850
2007 Sewer Note	S	98,600
2007 Water Note	W	96,050
2007 Water Bond	W	555,000
2008 Water Bond	W	105,903
2008 Sewer Bond	S	364,344
2008 Sewer Bond	S	194,317
2008 Sewer Bond	S	273,988
2010 Sewer Bond	S	121,448
2010 Sewer Note	S	150,000
2010 Sewer Bond WWTF Upgrade	S	1,597,000
2. Total long-term bonds/notes outstanding end of FY		4,785,606

*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	3,676,266
2. New long-term debt created during fiscal year	
A. Long-term notes issued	150,000
B. Bonds issued	1,597,000
3. Total (Lines 2A and 2B)	1,747,000
4. Total (Lines 1 and 3)	5,423,266
5. Debt retirement during fiscal year	
A. Long-term notes paid	106,792
B. Bonds paid	530,868
6. Total (Lines 5A and 5B)	637,660
7. Outstanding debt - December 31, 2010 Line 4 less line 6	4,785,606

Part IV

SUMMARY OF REVENUES AND EXPENDITURES FOR ALL OTHER FUNDS

January 1, 2010 - December 31, 2010 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	T01	
2. Revenue from licenses, fees, etc.	T29	T29	T29	
3. Revenue from Federal Government	B89 2,502,609	B89 25,500	B89	
4. Revenue from State of New Hampshire	C89	C89 375,146	C89	
5. Revenue from other government	D89	D89	D89	
6. Revenue from charges for service	A91	A91	A91	
A. Water supply system charges		744,243		
B. Sewer user charges	A80	1,298,474	A80	
C. Refuse Collection charges	A81	A81	A81	
D. Other - Specify	A89	A89	A89	
7. Revenue from miscellaneous sources	U20	U20	U20	
A. Interest on investments		866		
B. Other	U99	47,384	U99	
8. Interfund operating transfers in				
9. Other financial sources	1,747,000			
10. TOTAL REVENUE AND OTHER SOURCES →	\$ 4,249,609	\$ 2,491,613	\$	\$

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

January 1, 2010 - December 31, 2010 OR July 1, 20__ - June 30, 20__

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 4,304,042	E81 913,238	E81	
3. Water distribution	F91 7,694	E91 457,645	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 4,054	E23 801,769	E23	
11. Capital outlay		F89 337,267	F89	
12. Interfund operating transfers out				
13. Payments to other governments				
14. TOTAL EXPENDITURES →	\$ 4,315,790	\$ 2,509,919	\$	\$

CONTINUE ON NEXT PAGE

Part V

BALANCE SHEET SUMMARY OF ALL OTHER FUNDS

As of December 31, 2010 OR June 30, 20__

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	<i>adjustment per Greg Kelly "need"</i>		\$ 631,727		
B. Investments	1030			191,898		
C. Accounts receivable	1150			555,006		
D. Due from other governments	1250			25,500		
E. Due from other funds	1310			406,441	55,664	
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 →			406,441	1,459,795	\$	\$

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Part V BALANCE SHEET SUMMARY OF ALL OTHER FUNDS - Continued

As of December 31, 2010 OR June 30, 20__

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		\$ 146,833	\$ 63,279		
B. Compensated absences	2030					
C. Contracts payable	2050		243,560	4,514		
D. Due to other governments	2070					
E. Due to other funds	2080		20,664	359,441		
F. Notes/bonds payable						
G. Other (List) Engineering & Legal Deposits				3,901		
H. TOTAL LIABILITIES →			\$ 411,057	\$ 431,135	\$	\$
2. Fund equity/capital						
A. Assigned (formerly reserve for encumbrances)	2440			\$ 226,178		
B. Assigned (formerly reserve for special purposes)	2490		482,000			
C. Unassigned (formerly unreserved fund balance-deficit)	2530		(486,616)	892,482		
D. District contributed capital	2610					
E. Other contributed capital	2620					
F. Retained earnings	2790					
G. TOTAL FUND EQUITY →			\$ (4,616)	\$ 1,028,660	\$	\$
3. TOTAL LIABILITIES AND FUND EQUITY			\$ 406,441	\$ 1,459,795	\$	\$

