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2011

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

APR 19 2011

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



30 4 009 401 1 98
ROLLINSFORD WATER AND SEWER DISTRICT
CLERK
5 LOWER MILL RD
PO BOX 174
ROLLINSFORD, NH 03869 0174

GOVERNMENT'S DIVISION USE ONLY

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: Rollinsford Water & Sewer Dist

Mailing address: 5 Lower Mill Road

County: Stratford

PO Box 174

In the town(s) of: Rollinsford

Rollinsford, NH 03869

Telephone: 603-742-8124

FAX: 603-749-4399

E-mail: rusdalerk@domashnet

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:

Handwritten signature: Dennis St. Louis

Handwritten signature

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)

Thomas G. Dumais

Signature

Handwritten signature of Thomas G. Dumais

Regular office hours

8am to 5pm

Email address

tdumais@dfcpas.com

FOR DRA USE ONLY

Part I

GENERAL FUND BALANCE SHEET - MODIFIED ACCRUAL

As of December 31, 2010, OR June 30, 2011

PK audit

A. ASSETS		Account No.	Beginning of Year	End of Year
		(a)	(b)	(c)
1. Current assets				
a.	Cash and equivalents	1010	588787	622159
b.	Investments	1030		
c.	Taxes receivable	1080		
d.	Municipal assessments receivable	1081		
e.	Tax liens receivable	1110		
f.	Accounts receivable	1150	144877	148133
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	24747	24472
TOTAL ASSETS			\$ 0 758351	\$ 0 794764
B. LIABILITIES AND FUND EQUITY				
1. Current liabilities				
a.	Accounts payable	2020	29163	18481
b.	Compensated absences payable	2030		
c.	Contracts payable	2050	39978	167798
d.	Due to other governments	2070		
e.	Due to other funds	2080		
f.	Notes payable - Current	2230		
g.	Bonds payable - Current	2250	49326	59703
h.	Other payables	2270		
TOTAL LIABILITIES			\$ 0 118447	\$ 0 245982
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	639904	548782
TOTAL FUND EQUITY			\$ 0 639904	\$ 0 548782
3. TOTAL LIABILITIES AND FUND EQUITY			\$ 0 758351	\$ 0 794764

** see audit*

* 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.

PS 5

PS 9

Part I GENERAL FUND - MODIFIED ACCRUAL - Continued			Acct. No.	SOURCES OF REVENUES AND CREDITS	Amount	Acct. No.	EXPENDITURES	Amount
TAXES								
3110	Property taxes	T01		0	4130-4139	Executive	E29	
3190	Interest and penalties on delinquent taxes	T01			4150-4151	Financial Administration	E23	37680
					4153	Legal Expense	E25	
					4155-4159	Personnel Administration	E29	112723
					4194	General Government Buildings	E31	
					4196	Insurance	E89	
					4197	Advertising & Regional Assoc.	E89	
3319	Other Federal grants and reimbursements	B89		35076	4199	Other General Government	E89	156161
FROM FEDERAL GOVERNMENT								
FROM STATE								
3351	Shared revenue - Block grant	C30			4210-4214	Police	E62	
3354	Water pollution grants	C89			4215-4219	Ambulance	E24	
					4220-4229	Fire	E24	
					4290-4298	Emergency Management	E89	
					4299	Other Public Safety	E89	
FROM OTHER GOVERNMENTS								
3379	Intergovernmental revenues	D89			HIGHWAYS AND STREETS			
					4311-4312	Admin., Highway, & Streets	E44	
					4313	Bridges	E44	
					4316	Street Lighting	E44	
					4319	Other	E44	
3401	Income from departments	A89		284765	SANITATION			
3402	Water supply systems charges	A91			4321-4323	Admin. & Solid Waste Collection	E81	171804
3403	Sewer user charges	A90		258269	4324	Solid Waste Disposal	E81	
					4325	Solid Waste Clean-up	E81	
					4326-4329	Sewage Coll. & Disposal & Other	E80	
3404	Garbage-refuse charges	A81			WATER DISTRIBUTION AND TREATMENT			
3409	Other charges	A89			4331	Administration	E91	
					4332	Water Services	E91	
					4335	Water Treatment	E91	
					4338-4339	Water Conservation & Other	E91	
MISCELLANEOUS REVENUES								
3501	Sale of village district property	U11			HEALTH			
3502	Interest on investments	U20		1184	4411-4414	Administration & pest control	E92	
3509	Other	U99		10485	CULTURE AND RECREATION			
INTERFUND OPERATING TRANSFERS IN								
3912	From Special Revenue Fund				4520-4529	Parks and Recreation	E61	
3913	From Capital Projects Fund				4589	Other Culture and Recreation	E61	
3914	From Proprietary Fund				DEBT SERVICE			
3915	From Capital Reserve Fund				4711	Principal Long-term Bonds & Notes		56562
					4721	Interest Long-term Bonds & Notes	189	62314
					4723	Interest on TANS	189	
					4790-4799	Other Debt Service	E23	
CAPITAL OUTLAY								
					4901	Land & Improvements	G89	
					4902	Machinery, Vehicles, & Equipment	G89	
					4903	Buildings	F89	
					4909	Improvements Other than Bldgs.	F89	167010
OPERATING TRANSFERS OUT								
3934	Proceeds long-term notes/bonds				4912	To Special Revenue Fund		
					4913	To Capital Projects Fund		
					4914	To Proprietary Fund		
					4915	To Capital Reserve Fund		
					4916	To Expendable Trust Fund		
								690163
								\$ 0
								529779
								\$ 0
								289779

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) (1)</i>	Purpose of issue (2)	Amount	
Water Bond	W	603,881	
Sewer Bond - Treatment Plant	S	863,918	
2. Total long-term bonds/notes outstanding			
December 31, 2010			1,467,799

(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		1,524,361	
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)		1,524,361	
5. Debt retirement during fiscal year			
A. Long-term notes paid			
B. Bonds paid	56,562		
6. Total (Lines 5A and 5B)		56,562	
7. Outstanding debt – December 31, 2010 <i>(Line 4 less line 6)</i>		1,467,799	

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 (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	B89	B89 35076 ✓	
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			224765 ✓	
B. Sewer user charges	A80	A80	A80 258269 ✓	
C. Refuse Collection changes	A81	A81	A81	
D. Other — Specify <input checked="" type="checkbox"/>	A89	A89	A89	
7. Revenue from miscellaneous sources	U20	U20	U20	
A. Interest on investments			1184 ✓	
Miscellaneous \$1,770	U99	U99	U99	
B. Other Lease of Land \$8,715			10485	
8. Interfund operating transfers in				
9. Other financial sources				
10. TOTAL REVENUE AND OTHER SOURCES →	\$ 0	\$ 0	\$ 529779	\$ 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 460307 ✓	
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 62786 ✓	
11. Capital outlay		F89	F89 167010 ✓	
12. Interfund operation transfers out				
13. Payments to other governments				
14. TOTAL EXPENDITURES →	\$ 0	\$ 0	\$ 690103	\$ 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)
1. Current assets						
a. Cash and equivalents	1010				622159	
b. Investments	1030					
c. Accounts receivable	1150				148133	
d. Due from other governments	1250					
e. Due from other funds	1310					
f. Other current assets	1400				24472	
2. Fixed assets						
a. Land and improvements	1610				29900	
b. Buildings	1620				65976	
c. Machinery, vehicles, equipment, etc.	1640				93071	
d. Construction in progress	1650				185273	
e. Improvements (non-building)	1660				3785567	
f. Other assets	1700					
3. TOTAL ASSETS →		0	\$ 0	\$ 0	\$ 4954551	\$ 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	Capital projects (a)	Special revenue (b)	Proprietary funds	
					Enterprise (c)	Internal service (d)
1. Liabilities						
a. Warrants and accounts payable	2020				18481	
b. Compensated absences	2030					
c. Contracts payable	2050				167798	
d. Due to other governments	2070					
e. Due to other funds	2080					
f. Notes/bonds payable					1467799	
g. Other (List)						
h. TOTAL LIABILITIES →		0	\$ 0	\$ 0	\$ 1654078	\$ 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				748084	
f. Retained earnings	2790				2552389	
g. TOTAL FUND EQUITY		0	0	0	3300473	0
3. TOTAL LIABILITIES AND FUND EQUITY →		0	\$ 0	\$ 0	\$ 4954551	\$ 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
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 1,524,361	29U	39U 56,562	49U 1,467,799

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.

20% Total wages paid	112,722
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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 Orn 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 622,159

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