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Handwritten signatures and date:
3/9/2011
Patricia A. Pratt

FORM

F-65 (MS-35) DEPT OF REVENUE ADM

GOVERNMENT'S DIVISION USE ONLY

STATE OF NEW HAMPSHIRE SERVICES
DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION

30 4 008 008 91
RYE WATER DISTRICT
CHAIRMAN
PO BOX 156
RYE, NH 03870



**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: Rye Water District

Mailing Address: 60 Sagamore Road

County: Rockingham

Rye, NH 03870

In the town(s) of: Rye

Telephone: (603) 436-2596

Fax: 436-6257

E-mail: patricia@ryewater.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 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: 3/9/2011

Signatures of a majority of the governing body:

Handwritten signatures:
Patricia A. Pratt
[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) Sheryl A. Pratt CPA

Signature: Sheryl A. Pratt
E-mail address: spratt@plodzki.com

Regular office hours: M-F, 8-5

FOR DRA USE ONLY

Part I GENERAL FUND BALANCE SHEET - MODIFIED ACCURAL

As of December 31, 2010 OR June 30, 20

	Account No		
	(a)	(b)	(c)
A. ASSETS			
1. Current assets			
a. Cash and equivalents	1010	536455	254985
b. Investments	1030		
c. Taxes receivable	1080		
d. Municipal assessments receivable	1081		
e. Tax liens receivable	1110		
f. Accounts receivable	1150		43661
g. Due from other governments	1260	197980	
h. Due from other funds	1310	31298	
i. Other current assets	1410	30733	3889
j. Prepaid items	1430		
k. Other assets	1700		
TOTAL ASSETS		\$ 795766	\$ 301775
B. LIABILITIES AND FUND EQUITY			
1. Current liabilities			
a. Accounts payable	2020	29688	41150
b. Compensated absences payable	2030	4638	
c. Contracts payable	2050		
d. Due to other governments	2070		
e. Due to other funds	2080	16981	2685
f. Notes payable - Current	2230	2230	
g. Bonds payable - Current	2250	142580	
h. Other payables	2270		
TOTAL LIABILITIES		\$ 213887	\$ 43837
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	186659	93449
d. Unassigned (formerly unreserved fund balance)	2530	266123	164489
TOTAL FUND EQUITY		\$ 452782	\$ 257938
3. TOTAL LIABILITIES AND FUND EQUITY		\$ 498005	\$ 301775

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.

refer to pg 7+8
current portion

Part I GENERAL FUND - MODIFIED ACCRUAL - Continued					
Acct. No.	SOURCES OF REVENUES AND CREDITS	Amount	Acct. No.	EXPENDITURES	Amount
3110	Property taxes	T01 546576	4130	Executive	E89 314,185
3190	Interest and penalties on delinquent taxes	T01	4194	General government building	E89
			4196	Insurance	E89
3319	Other Federal grants and reimbursements	B89	4215	Ambulance	E32
			4220	Fire	E24
3351	Shared revenue - Block grant	C30	4290	Emergency management	E89
3354	Water pollution grants	C89	4312	Highways and streets	E44
3379	Intergovernmental revenues	D89	4323	Solid waste collection	E81
3401	Income from departments	A89	4332	Water services	E91 211,706
3402	Water supply systems charges	A91 356,853			
3403	Sewer user charges	A80			
3404	Garbage-refuse charges	A81	4414	Pest control	E32
3409	Other charges	A89 32,678	4419	Other health	E32
3501	Sale of village district property	U11	4520	Parks and recreation	E61
3502	Interest on investments	U20 1483	4588	Other culture and recreation	E61
3509	Other	U99 1365	4711	Principal long-term bonds and notes	160,725
3912	From Special Revenue Fund		4721	Interest long-term bonds and notes	189 32,682
3913	From Capital Projects Fund		4723	Interest on TANS	189
3914	From Proprietary Fund		4901	Land and improvements	G89
3915	From Capital Reserve Fund	73304	4902	Machinery, vehicles and equipment	G89
3934	Proceeds long-term notes/bonds		4903	Buildings	F89
TOTAL REVENUES		\$ 9382,88	4912	To Special Revenue Fund	
		w/epts 1,011,592	4913	To Capital Projects Fund	
			4914	To Proprietary Fund	
			4915	To Capital Reserve Fund	75,000
			4916	To Expendable Trust Fund	
TOTAL EXPENDITURES					\$ 794,298

Please continue in next column

All pages 7-8

ms35
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audit
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Part II

SCHEDULE OF LONG-TERM INDEBTEDNESS

As of December 31, 2010

1. Long-term bonds/notes outstanding (List each issue separately) (1)	Purpose of Issue (2)	Amount	
1995 Bond - \$1,600,000	Water	\$400,000	
2009 Bond - \$225,000	Water	\$175,000	
2009 Bond - \$200,000	Water	\$160,000	
1. Total long-term bonds/notes outstanding December 31, 2010			\$735,000

(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		\$895,725	
2. New long-term debt created during fiscal year			
A. Long-term notes issued	0		
B. Bonds issued	0		
3. Total (Lines 2A and 2B)		0	
4. Total (Lines 1 and 3)		\$895,725	
5. Debt retirement during fiscal year			
A. Long-term notes paid	0		
B. Bonds paid	\$160,725		
6. Total (Lines 5A and 5B)		\$160,725	
7. Outstanding debt - December 31, 2010 Line 4 less line 6		\$735,000	

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 \$546,576	
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			\$356,253	
B. Sewer user charges	A80	A80	A80	
C. Refuse Collection changes	A81	A81	A81	
D. Other - Specify --á	A89	A89	A89	
7. Revenue from miscellaneous sources	U20	U20	U20	
A. Interest on investments			\$1,422	
B. Other	U99	U99	U99 \$34,037	
8. Interfund operating transfers in				
9. Other financial sources <i>audit CRFS</i>	<i>73304</i>			
10. TOTAL REVENUE AND OTHER SOURCES ----->	\$	\$	\$938,288	\$

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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	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 operating transfers out				
13. Payments to other governments				
14. TOTAL EXPENDITURES ----->	\$ -	\$ -	\$ 690,984	\$ -

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)
A. Cash and equivalents	1010	254825			\$ 545,392	
B. Investments	1030					
C. Accounts receivable	1150	43661			43,661	
D. Due from other governments	1250				199,374	
E. Due from other funds	1310					
F. Other current assets	1400	3289			29,287	
A. Land and improvements	1610				\$ 578,295	
B. Buildings	1620				2,646,524	
C. Machinery, vehicles, equipment, etc	1640				135,784	
D. Construction in progress	1650				117,675	
E. Improvements (non-building)	1660				2,053,192	
F. Other assets	1700					
3. TOTAL ASSETS ----->		301775	\$	\$	6,349,184	\$

CONTINUE ON NEXT PAGE

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)
A. Warrants and accounts payable	2020	41152			\$ 41,152	
B. Compensated absences	2030				4,028	
C. Contracts payable	2050					
D. Due to other governments	2070	2685			2,685	
E. Due to other funds	2080					
F. Notes/bonds payable					742,420	
G. Other (List) Deferred Revenue					12,230	
H. TOTAL LIABILITIES ----- >		43837	\$	\$	\$	\$
A. Assigned (formerly reserve for encumbrances)	2440					
B. Assigned (formerly reserve for special purposes)	2490	93449			480,578	
C. Unassigned (formerly unreserved fund balance-deficit)	2530					
D. District contributed capital	2610					
E. Other contributed capital	2620					
F. Retained earnings	2790	164489			5,068,091	
G. TOTAL FUND EQUITY ----- >		257938	\$	\$	\$ 5,546,689	\$
3. TOTAL LIABILITIES AND FUND EQUITY		301775	\$	\$	\$ 6,349,184	\$

