

RECEIVED

SEP 30 2011

WHD
93,512
10/3/11
PJR

NH DEPT OF REV ADMIN
MUNICIPAL SERVICES

2011

FORM F-65(MS-35)

GOVERNMENT'S DIVISION USE ONLY

STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION

30 4 002 011 91
SANBORNVILLE WATER PRECINCT
SECRETARY
P O BOX 254
SANBORNVILLE, NH 03872



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, 2010 or

Village District: Sanbornville Water Precinct Mailing Address: P O Box 254

County: Carroll

In the town(s) of: Wakefield

Telephone: 603-522-3438 Fax: 603-522-3438 E-mail: poppop500@myfairpoint.net

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. Signatures of a majority of the governing body. Paul Barber Date Signed: 9-26-11

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): Wendy Barber Signature: Wendy Barber
Regular office hours: _____ E-mail address: _____

FOR DRA USE ONLY

GENERAL FUND BALANCE SHEET - MODIFIED ACCRUAL

As of December 31, 2010 OR June 30, 20 

A. ASSETS			
1. Current assets			
	Account No	Beginning of Year	End of Year
	(a)	(b)	(c)
a. Cash and equivalents	1010	30,592.39	5,764.60
b. Investments	1030		
c. Taxes receivable	1080		
d. Municipal assessments receivable	1081		
e. Tax liens receivable	1110		
f. Accounts receivable	1480	17,356.36	27,747.35
g. Due from other governments	1280		
h. Due from other funds	1310		
i. Other current assets	1410		
j. Prepaid items	1430		
k. Other assets	1780		
TOTAL ASSETS ----->		\$ 47,948.75	\$ 33,511.95
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 ----->		\$ -	\$ -
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	47,948.75	33,511.95
TOTAL FUND EQUITY ----->		\$ 47,948.75	\$ 33,511.95
3. TOTAL LIABILITIES AND FUND EQUITY ----->			
		\$ 47,948.75	\$ 33,511.95

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.

GENERAL FUND - MODIFIED ACCRUAL - Continued					
Acct. No.	SOURCES OF REVENUES AND CREDITS	Amount	Acct. No.	EXPENDITURES	Amount
TAXES					
3110	Property taxes	T01	4130-4130	Executive	E20
3150	Int. & penalties on delinquent taxes	T01	4130-4131	Financial administration	E23
			4153	Legal expense	E25
			4155-4159	Personnel administration	E29
			4194	General government buildings	E31
			4196	Insurance	E36
			4197	Advertising & regional assoc.	E38
			4199	Other general government	E39
FROM FEDERAL GOVERNMENT					
3319	Other Federal grants/sub.	B99	4210-4214	Police	E82
			4216-4219	Ambulance	E24
			4229-4229	Fire	E24
3351	Shared revenue - Block grant	C30	4290-4298	Emergency management	E89
3354	Water pollution grants	C99	4299	Other public safety	E89
FROM STATE					
FROM OTHER GOVERNMENTS					
3379	Intergovernmental revenues	D99	HIGHWAYS AND STREETS		
			4311-4312	Admin., Highways & streets	E4
			4313	Bridges	E4
			4316	Street lighting	E4
			4319	Other	E4
CHARGES FOR SERVICE					
3401	Income from departments	A99	SANITATION		
3402	Water supply systems charges	A91 186,047.52	4321-4323	Admin. & solid waste collection	E81
3403	Sewer user charges	A80	4324	Solid waste disposal	E81
3404	Garbage-refuse charges	A81	4325	Solid waste clean-up	E81
3409	Other charges	A89	4328-4328	Sewage coll. & disposal & other	E80
MISCELLANEOUS REVENUES					
3501	Sale of village district property	U11	WATER DISTRIBUTION AND TREATMENT		
3502	Interest on investments	U20 313.53	4331	Administration	E91
3509	Other	U99	4332	Water services	E91 244,740.28
			4335	Water treatment	E91
			4338-4338	Water conservation & other	E91
INTERFUND OPERATING TRANSFERS IN					
3912	From Special Revenue Fund		HEALTH		
3913	From Capital Projects Fund		4411-4414	Administration and pest control	E32
3914	From Proprietary Fund		4419	Other health	E32
3915	From Capital Reserve Fund	81,448.00	CULTURE AND RECREATION		
			4439-4439	Parks and recreation	E81
			4589	Other culture and recreation	E81
OTHER FINANCING SOURCES					
3934	Proceeds long-term notes/bonds		DEBT SERVICE		
			4711	Principal long-term bonds and notes	32,653.42
			4721	Interest long-term bonds and notes	89 6,053.15
			4723	Interest on T&E	89
			4790-4798	Other debt service	E23
CAPITAL OUTLAY					
			4901	Land and improvements	G99
			4902	Machinery, vehicles and equipment	G99
			4903	Buildings	F99
				Improvements other than bldgs.	F99
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		\$ 269,810.05	TOTAL EXPENDITURES		\$ 284,246.85

see budget fund

115,380

90,000
2,300
1,500
12,000

95,500

35,000
126,449

Please continue in next column

Part II

SCHEDULE OF LONG-TERM INDEBTEDNESS

As of December 31, 2010

1. Long-term bonds/notes outstanding (List each issue separately) *	Purpose of Issue **	Amount
Farm Home Administration	W	104,533.31
Farm Home Administration	W	1,479.01
2. Total long-term bonds/notes outstanding end of FY		106,012.32

*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

RECONCILIATION OF OUTSTANDING LONG-TERM INDEBTEDNESS

Part III

1. Outstanding debt - Beginning of fiscal year		138,865.74
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)		138,865.74
5. Debt retirement during fiscal year		
A. Long-term notes paid	32,853.42	
B. Bonds paid		
6. Total (Lines 5A and 5B)		32,853.42
7. Outstanding debt - December 31, 2010 Line 4 less line 6		106,012.32

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)	Enterprise (c)	Proprietary funds Internal service (d)	T01	T01	T01	T01
				1. Revenue from taxes	T29	T29	T29
				2. Revenue from licenses, fees, etc.	B89	B89	B89
				3. Revenue from Federal Government	C89	C89	C89
				4. Revenue from State of New Hampshire	D89	D89	D89
				5. Revenue from other government	A91	A91	A91
				6. Revenue from charges for services	A80	A80	A80
				A. Water supply system charges	A81	A81	A81
				B. Sewer user charges	A89	A89	A89
				C. Refuse Collection charges	U20	U20	U20
				D. Other - Specify	U99	U99	U99
				7. Revenue from miscellaneous sources			
				A. Interest on investments			
				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, 2010 - December 31, 2010 OR July 1, 20 - June 30, 20

B. EXPENDITURE (BY FUNCTION)				(a)	(b)	(c)	(d)
				Capital Projects	Special Revenue	Proprietary funds	Internal service
1. Public Safety	F69	E69	E69				
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				
8. Economic development	F89	E89	E89				
10. Debt service	E23	E23	E23				
11. Capital outlay		F89	F89				
12. Intergovernmental transfers out							
13. Payments to other governments							
14. TOTAL EXPENDITURES	\$	\$	\$	\$			

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	(a) Capital Projects	(b) Special Revenue	(c) Enterprise		(d) Internal services
					Proprietary funds		

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)	1680						
F. Other assets	1700						

3. TOTAL ASSETS							

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	(a) Capital Projects	(b) Special Revenue	(c) Enterprise		(d) Internal service
					Proprietary funds		

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			\$	\$	\$	\$	\$
2. Fund equity/capital							

3. TOTAL LIABILITIES AND FUND EQUITY							
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 contributed capital	2610						
E. Other contributed 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:	
	MA89
Payments made to State for:	LB89

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 138,865.74	29U	39U 32,853.42	49U 106,012.32

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

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 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 nonrependable trust funds.	W61
\$ 5,764.60	

CENSUS USE ONLY