

FORM F-65(MS-35)

GOVERNMENT'S DIVISION USE ONLY

STATE OF NEW HAMPSHIRE  
DEPARTMENT OF REVENUE ADMINISTRATION  
MUNICIPAL SERVICES DIVISION

30 4 005 013 91  
SOUTH MAIN STREET WATER DISTRICT  
TREASURER  
PO BOX 35  
S. MAIN STREET  
WARREN, NH 03279



**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: South Main Street Water District Mailing Address: South Main Street Water District  
County: Grafton PO Box 35  
In the town(s) of: Warren, NH Warren NH 03279

Telephone 603-764-5273 Fax: N/A E-mail: marywetherbee@yahoo.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: 11-16-11

Signatures of a majority of the governing body:

*Mary Wetherbee*

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 (P) Mary Wetherbee Signature: *Mary Wetherbee*  
Regular off N/A Email address: marywbee@gmail.com

**FOR DRA USE ONLY**  
**RECEIVED**

NOV 21 2011

*NR CPA*  
*WB \$ 4926*  
*2011*  
*11/21/11*

**GENERAL FUND BALANCE SHEET - MODIFIED ACCRUAL**

As of December 31, 20 10 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	1,951.55	82
b. Investments	1030		
c. Taxes receivable	1080		
d. Municipal assessments receivable	1081		
e. Tax liens receivable	1110		
f. Accounts receivable	1150	1,081.12	1,038
g. Due from other governments	1260		
h. Due from other funds	1310		
i. Other current assets	1410	800.00	1,025
j. Prepaid items	1430		
k. Other assets	1700	5,000.00	5,000
<b>TOTAL ASSETS</b> ----->		8,832.67	\$ 7,145
<b>B. LIABILITIES AND FUND EQUITY</b>			
1. Current liabilities			
a. Accounts payable	2020	0.00	2,219
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		
<b>TOTAL LIABILITIES</b> ----->		0.00	2,219
2. Fund equity			
a. Assigned (formerly reserve for encumbrances)	2440	\$ -12,358.50	\$ 42,360
b. Committed (formerly reserve for continuing appropriations)	2450		
c. Assigned (formerly reserve for special purposes)	2490	8,833	4,926
d. Unassigned (formerly unreserved fund balances)	2530	(3,526.83)	(7,433.87)
<b>TOTAL FUND EQUITY</b> ----->		8,832.67	\$ 4,926
<b>3. TOTAL LIABILITIES AND FUND EQUITY</b> ----->			
		\$8,832.67	\$ 7,145

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.

*Deacon*  
 12/1

PART I GENERAL FUND - MODIFIED ACCRUAL - Continued			Acct. No.	EXPENDITURES	Amount
Acct. No.	SOURCES OF REVENUES AND CREDITS	Amount	Acct. No.	GENERAL GOVERNMENT	Amount
<b>TAXES</b>					
3110	Property taxes	T01 0.00	4130-4139	Executive	E29 0.00
3190	Int. & penalties on delinquent taxes	T01 0.00	4150-4151	Financial administration	E23 0.00
			4153	Legal expense	E25 0.00
			4155-4159	Personnel administration	E29 0.00
			4194	General government buildings	E31 0.00
			4196	Insurance	E89 481.00
			4197	Advertising & regional assoc.	E89 73.50
			4199	Other general government	E89 494.57
<b>FROM FEDERAL GOVERNMENT</b>					
			4210-4214	Police	E62 0.00
3319	Other Federal grants/reimb.	B89 0.00	4215-4219	Ambulance	E24 0.00
<b>FROM STATE</b>					
			4220-4229	Fire	E24 0.00
			4290-4298	Emergency management	E89 0.00
3351	Shared revenue - Block grant	C30 0.00	4299	Other public safety	E89 0.00
3354	Water pollution grants	C89 0.00	<b>HIGHWAYS AND STREETS</b>		
			4311-4312	Admin., Highways & streets	E44 0.00
			4313	Bridges	E44 0.00
			4316	Street lighting	E44 0.00
			4319	Other	E44 0.00
<b>FROM OTHER GOVERNMENTS</b>					
3379	Intergovernmental revenues	D89 0.00	<b>SANITATION</b>		
			4321-4323	Admin. & solid waste collection	E81 0.00
			4324	Solid waste disposal	E81 0.00
			4325	Solid waste clean-up	E81 0.00
			4326-4329	Sewage coll. & disposal & other	E80 0.00
<b>CHARGES FOR SERVICE</b>					
3401	Income from departments	A89 \$13139.50	<b>WATER DISTRIBUTION AND TREATMENT</b>		
3402	Water supply systems charges	A91 0.00	4331	Administration	E91
3403	Sewer user charges	A80 0.00	4332	Water services	E91 9726.81
3404	Garbage-refuse charges	A81 0.00	4335	Water treatment	E91 3989.90
3409	Other charges	A89	4338-4339	Water conservation & other	E91
<b>HEALTH</b>					
			4411-4414	Administration and pest control	E32
			4419	Other health	E32
<b>MISCELLANEOUS REVENUES</b>					
3501	Sale of village district property	U11 0.00	<b>CULTURE AND RECREATION</b>		
3502	Interest on investments	U20 3.24	4520-4529	Parks and recreation	E61
3509	Other	U99 0.00	4589	Other culture and recreation	E61
<b>DEBT SERVICE</b>					
			4711	Principal long-term bonds and notes	2119
			4721	Interest long-term bonds and notes	189
			4723	Interest on TANS	189
			4790-4799	Other debt service	E23
<b>INTERFUND OPERATING TRANSFERS IN</b>					
3912	From Special Revenue Fund		<b>CAPITAL OUTLAY</b>		
3913	From Capital Projects Fund		4901	Land and improvements	G89 185.00
3914	From Proprietary Fund		4902	Machinery, vehicles and equipment	G89
3915	From Capital Reserve Fund		4903	Buildings	F89
			4909	Improvements other than bldgs.	F89
<b>OTHER FINANCING SOURCES</b>					
3934	Proceeds long-term notes/bonds		<b>INTERFUND OPERATING TRANSFERS OUT</b>		
			4912	To Special Revenue Fund	
			4913	To Capital Projects Fund	
			4914	To Proprietary Fund	
			4915	To Capital Reserve Fund	
			4916	To Expendable Trust Fund	
<b>TOTAL REVENUES</b> →					\$13,142.74
<b>TOTAL EXPENDITURES</b> →					\$17,049.78
<i>Please continue in next column</i>					

**Part II**

**SCHEDULE OF LONG-TERM INDEBTEDNESS**

As of December 31, 2010 *W*

1. Long-term bonds/notes outstanding (List each issue separately) *	Purpose of Issue **	Amount
USDA Rural Development Loan	W	17755
USDA Rural Development Loan	W	3276
2. Total long-term bonds/notes outstanding end of FY		21031

\*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		23150
2. New long-term debt created during fiscal year		
A. Long-term notes issued		
B. Bonds issued		
3. Total (Lines 2A and 2B)		0
4. Total (Lines 1 and 3)		23150
5. Debt retirement during fiscal year		
A. Long-term notes paid		
B. Bonds paid	2119	
6. Total (Lines 5A and 5B)		2119
7. Outstanding debt - December 31, 20__ Line 4 less line 6		21031

Part IV SUMMARY OF REVENUES AND EXPENDITURES FOR ALL OTHER FUNDS January 1, 20 - December 31, 20 OR July 1, 20 - June 30, 20				
A. REVENUE (BY SOURCE)	T01 Capital Projects (a)	T01 Special Revenue (b)	Proprietary funds	
			Enterprise (c)	Internal service (d)
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 service	A80	A80	A80	
A. Water supply system charges				
B. Sewer user charges	A81	A81	A81	
C. Refuse Collection charges	A89	A89	A89	
D. Other - Specify				
7. Revenue from miscellaneous sources	U20	U20	U20	
A. Interest on investments				
B. Other	U99	U99	U99	
8. Interfund operating transfers in				
9. Other financial sources				
10. TOTAL REVENUE AND OTHER SOURCES				

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*msw*

*Does Not Apply*

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

January 1, 20\_\_ - December 31, 20\_\_ OR July 1, 20\_\_ - June 30, 20\_\_

B. EXPENDITURE (BY FUNCTION)	Capital Projects (a)		Special Revenue (b)		Proprietary funds (c)		Internal service (d)
	F89	E89	E89	E89	E89	E89	
1. Public Safety							
2. Sanitation	F81	E81					
3. Water distribution	F91	E91					
4. Health	F32	E32					
5. Welfare	F79	E79					
6. Culture and recreation	F61	E61					
7. Conservation	F59	E59					
8. Redevelopment and housing	F50	E50					
9. Economic development	F89	E89					
10. Debt service	E23	E23					
11. Capital outlay		F89		F89		F89	
12. Interfund operating transfers out							
13. Payments to other governments							
14. TOTAL EXPENDITURES	\$	\$	\$	\$	\$	\$	\$

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*None*

*Does not apply*

**Part V BALANCE SHEET SUMMARY OF ALL OTHER FUNDS**

As of December 31, 20          OR June 30, 20         

A ASSETS		Account Number	Current Portion for Tax Rates	(a) Capital Projects	(b) Special Revenue	(c) Enterprise	(d) Internal service	1. Current assets						
								A. Cash and equivalents	B. Investments	C. Accounts receivable	D. Due from other governments			
		1010												
		1030												
		1150												
		1250												
		1310												
		1400												
2. Fixed assets														
		1610												
		1620												
		1640												
		1650												
		1660												
		1700												
3. TOTAL ASSETS														

CONTINUE ON NEXT PAGE

*not*

*Do not apply*

*msw*

BALANCE SHEET SUMMARY OF ALL OTHER FUNDS - Continued						
As of December 31, 20 _____ OR June 30, 20 _____						
B. LIABILITIES AND FUND EQUITY	Account Number	Current Portion for Tax Rates	(a) Capital Projects	(b) Special Revenue	Proprietary funds	
					(c) Enterprise	(d) Internal service
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						
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						





