

RECEIVED

JUN 23 2011

WSP
1704911911

MFR

2011

FORM F-65(MS-35)

STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION

NH DEPT. OF REVENUE ADM
MUNICIPAL SERVICES



NEW HAMPSHIRE
ANNUAL VILLAGE DISTRICT
FINANCIAL REPORT

30 4 002 014 0.2338 24
WEST OSSISPEE FIRE PRECINCT
CHAIRMAN
PO BOX 643
WEST OSSISPEE, NH 03890

GOVERNMENTS DIVISION USE ONLY

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: West Ossipee Fire Precinct

Mailing Address: PO Box 643

County: Carroll

West Ossipee, NH 03890

In the town(s) of: Ossipee

Telephone: (603) 539-6906

Fax: (603) 539-6898

E-mail: wofp2@roadrunner.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: 6/21/11

Signatures of a majority of the governing body:

[Signature] - Commissioner
[Signature] - Commissioner

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

Signature: *[Signature]*

Regular office hours: 8 AM - 5 PM
E-mail address: spratt@plodzic.com

FOR DRA USE ONLY

GENERAL FUND BALANCE SHEET - MODIFIED ACCRUAL

As of December 31, 2010 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	42,323.00	117,840
b.	Investments	1030		
c.	Taxes receivable	1080		
d.	Municipal assessments receivable	1081		
e.	Tax liens receivable	1110		
f.	Accounts receivable	1150	26.00	4,529
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		
TOTAL ASSETS ----->			42,349.00	122,369.00
B. LIABILITIES AND FUND EQUITY				
1. Current liabilities				
a.	Accounts payable	2020	8,285.00	12,865
b.	Compensated absences payable	2030		5,149
c.	Contracts payable	2050		
d.	Due to other governments	2070	8,390.00	6,356
e.	Due to other funds	2080		
f.	Notes payable - Current	2230		80,950
g.	Bonds payable - Current	2250		
h.	Other payables	2270	28,207.00	
TOTAL LIABILITIES ----->			44,882.00	105,320.00
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 balances)	2530	✓ (2,533.00)	17,049
TOTAL FUND EQUITY ----->			(2,533.00)	17,049.00
3. TOTAL LIABILITIES AND FUND EQUITY ----->				
			42,349.00	122,369.00

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.

OK

Part I GENERAL FUND - MODIFIED ACCRUAL - Continued			Acct. No.	EXPENDITURES	Amount
Acct. No.	SOURCES OF REVENUES AND CREDITS	Amount	Acct. No.	EXPENDITURES	Amount
3110	Property taxes	701 530,152 ✓	4130-4139	Executive	E29 43,881 ↗
3190	Int. & penalties on delinquent taxes	701	4150-4151	Financial administration	E23 7,000 ↘
			4153	Legal expense	E25 3,740 ↘
			4155-4159	Personnel administration	E29
			4194	General government buildings	E31 34,482 ↘
			4196	Insurance	E89 42,937 ↘
			4197	Advertising & regional assoc.	E89
			4199	Other general government	E89
				POBIO SALE	
			4210-4214	Police	E62
3319	Other Federal grants/reimb.	B89	4215-4219	Ambulance	E24
			4220-4229	Fire	E24 290,644 ↗
			4290-4298	Emergency management	E89
3351	Shared revenue - Block grant	C30	4299	Other public safety	E89
3354	Water pollution grants	C89			
			4311-4312	Admin., Highways & streets	E44
			4313	Bridges	E44
			4316	Street lighting	E44 194 ↘
			4319	Other	E44
				SANITATION	
3379	Intergovernmental revenues	D89	4321-4323	Admin. & solid waste collection	E81
			4324	Solid waste disposal	E81
			4325	Solid waste clean-up	E81
			4326-4329	Sewage coll. & disposal & other	E80
				WATER DISPOSAL ON OTHER	
3401	Income from departments	A89 4,415	4331	Administration	E91
3402	Water supply systems charges	A91	4332	Water services	E91
3403	Sewer user charges	A80	4335	Water treatment	E91
3404	Garbage-refuse charges	A81	4338-4339	Water conservation & other	E91
3409	Other charges	A89		HEALTH	
			4411-4414	Administration and pest control	E32
			4419	Other health	E32
				CULTURE AND RECREATION	
3501	Sale of village district property	U11 322 ✓	4520-4529	Parks and recreation	E61
3502	Interest on investments	U20 333 ↗	4589	Other culture and recreation	E61
3509	Other	U89 36,539 ↗		DEBT SERVICE	
			4711	Principal long-term bonds and notes	30,000
3912	From Special Revenue Fund		4721	Interest long-term bonds and notes	189 20,459
3913	From Capital Projects Fund		4723	Interest on TANS	189 950
3914	From Proprietary Fund		4790-4799	Other debt service	E23
3915	From Capital Reserve Fund			CAPITAL OBL.	
			4901	Land and improvements	G89
			4902	Machinery, vehicles and equipment	G89 49,855
			4903	Buildings	F89 ↗ 28,414
3934	Proceeds long-term notes/bonds		4909	Improvements other than bldgs.	F89
				INTERFUND OPER.	
			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 EXPENDITURES	\$552,556 ↗
				TOTAL REVENUES	\$571,761 ↗

Please continue in next column

Part II

SCHEDULE OF LONG-TERM INDEBTEDNESS

As of December 31, 2010 or

1. Long-term bonds/notes outstanding (List each issue separately) *	Purpose of Issue **	Amount
Fire Station Bond	G	343,000
2. Total long-term bonds/notes outstanding end of FY		343,000

*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		373,000
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)		373,000
5. Debt retirement during fiscal year		
A. Long-term notes paid		
B. Bonds paid		30,000
6. Total (Lines 5A and 5B)		30,000
7. Outstanding debt - December 31, 2010 Line 4 less line 6		343,000

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	
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. <u>Water supply system charges</u>	A80	A80	A80	
B. <u>Sewer user charges</u>	A81	A81	A81	
C. <u>Refuse Collection charges</u>	A89	A89	A89	
D. <u>Other - Specify</u>				
7. Revenue from miscellaneous sources	U20	U20	U20	
A. <u>Interest on investments</u>	U99	U99	U99	
B. <u>Other</u>				
8. Interfund operating transfers in				
9. Other financial sources				
10. TOTAL REVENUE AND OTHER SOURCES ----->	\$	\$	\$	\$

CONTINUE ON NEXT PAGE

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 ----->	\$	\$	\$	\$

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					
B. Investments	1030					
C. Accounts receivable	1150					
D. Due from other governments	1250					
E. Due from other funds	1310					
F. Other cureent assets	1400					
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 ----->			\$	\$	\$	\$

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					
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 ----->			\$	\$	\$	\$
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			\$	\$	\$	\$

