

CPA: Roberts, Greene & Drollet
WRB & 29,309 2011
FORM F-65(MS-35) (1-25-2011)
GOVERNMENT'S DIVISION USE ONLY

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

30 4 003 177 24
CHESTERFIELD FIRE DISTRICT
C/O BOARD OF SELECTMEN
PO BOX 95
CHESTERFIELD, NH 03443



**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: Chesterfield Fire/Res. Precinct Mailing address: Chesterfield Fire/Rescue Precinct

County: Cheshire P.O. Box 95

In the town(s) of: Chesterfield Chesterfield, NH 03443

Telephone: (603) 363-4665 FAX: _____ E-mail: chesterfieldelaine@yahoo.

- 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
9/29/2011

Signatures of a majority of the governing body:
Blaine Harlock

Ernest W Quinn
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)	Signature
Roberts, Greene & Drollet, PLLC	<u>Roberts, Greene & Drollet, PLLC</u>
Regular office hours	Email address
M-F 8:00am-4:00pm	<u>tim@robertsgreenedrolet.com</u>

FOR DRA USE ONLY

Part I GENERAL FUND BALANCE SHEET - MODIFIED ACCRUAL

As of December 31, 2010 OR June 30, 201

A. ASSETS	Account No.	Beginning of Year	End of Year
	(a)	(b)	(c)
1. Current assets			
a. Cash and equivalents	1010	18887	29309
b. Investments	1030		
c. Taxes receivable	1080		
d. Municipal assessments receivable	1081		
e. Tax liens receivable	1110		
f. Accounts receivable	1150		
g. Due from other governments	1260	13346	
h. Due from other funds	1310		
i. Other current assets	1410		
j. Prepaid items	1430		
k. Other assets	1700		
TOTAL ASSETS		\$ 32233	\$ 29309
B. LIABILITIES AND FUND EQUITY			
1. Current liabilities			
a. Accounts payable	2020	526	
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		\$ 526	\$ 0
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	31707	29309
TOTAL FUND EQUITY		\$ 31707	\$ 29309
3. TOTAL LIABILITIES AND FUND EQUITY		\$ 32233	\$ 29309

* 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.

Higher than last yr. by \$10K? assumed is in enterprise fund

10/5/11

Part I GENERAL FUND - MODIFIED ACCRUAL - Continued

Acct. No.	SOURCES OF REVENUES AND CREDITS	Amount	Acct. No.	EXPENDITURES	Amount
TAXES					
3110	Property taxes	T01 159877	4130-4139	Executive	E29
3190	Interest and penalties on delinquent taxes	T01	4150-4151	Financial Administration	E23
			4153	Legal Expense	E25
			4155-4159	Personnel Administration	E29
			4194	General Government Buildings	E31
			4196	Insurance	E89
			4197	Advertising & Regional Assoc.	E89
3319	Other Federal grants and reimbursements	B89	4199	Other General Government	E89
FROM STATE					
3351	Shared revenue - Block grant	C30	4210-4214	Police	E82
3354	Water pollution grants	C89	4215-4219	Ambulance	E24
			4220-4229	Fire	E21, E2311
			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	E41
			4316	Street Lighting	E44
			4319	Other	E44
CHARGES FOR SERVICE					
3401	Income from departments	A89	SANITATION		
3402	Water supply systems charges	A91	4321-4323	Admin. & Solid Waste Collection	E91
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	4326-4329	Sewage Coll. & Disposal & Other	E80
MISCELLANEOUS REVENUES					
3501	Sale of village district property	U11 2500	WATER DISTRIBUTION AND TREATMENT		
3502	Interest on investments	U20 35	4331	Administration	E91
3509	Other	U99 137	4332	Water Services	E91
			4335	Water Treatment	E91
			4338-4339	Water Conservation & Other	E91
INTERFUND OPERATING TRANSFERS IN					
CULTURE AND RECREATION					
3912	From Special Revenue Fund		4411-4414	Administration & pest control	E92
3913	From Capital Projects Fund		DEBT SERVICE		
3914	From Proprietary Fund		4589	Other Culture and Recreation	E61
3915	From Capital Reserve Fund	6200	HEALTH		
OTHER FINANCING SOURCES					
3934	Proceeds long-term notes/bonds		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	70000
TOTAL REVENUES		\$ 168939	TOTAL EXPENDITURES		\$ 158511

Please continue in next column.

new \$10K higher than expected

Part II SCHEDULE OF LONG-TERM INDEBTEDNESS

As of December 31, _____

1. Long-term bonds/notes outstanding <i>(List each issue separately) (1)</i>	Purpose of issue (2)	Amount
2. Total long-term bonds/notes outstanding December 31, _____		

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

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	
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				
B. Sewer user charges	A80	A80	A80	
C. Refuse Collection changes	A81	A81	A81	
D. Other — Specify <input checked="" type="checkbox"/>	A89	A89	A89	
7. Revenue from miscellaneous sources	U00	U00	U00	
A. Interest on investments		3791		
B. Other	U99	U99	U99	
8. Interfund operating transfers in		70000		
9. Other financial sources				
10. TOTAL REVENUE AND OTHER SOURCES →	\$ 0	\$ 73791	\$ 0	\$ 0

CONTINUE ON THE NEXT PAGE.

Part IV SUMMARY OF REVENUES AND EXPENDITURES FOR ALL OTHER FUNDS - Continued

January 1, _____ - December 31, _____ 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	
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 operation transfers out		6200		
13. Payments to other governments				
14. TOTAL EXPENDITURES →	\$ 0	\$ 6200	\$ 0	\$ 0

CONTINUE ON THE NEXT PAGE.

Part V BALANCE SHEET SUMMARY OF ALL OTHER FUNDS

As of December 31, 2010 OR June 30, _____

	Account Number	Current Portion for Tax Rates	Capital projects (a)	Special revenue (b)	Proprietary funds	
					Enterprise (c)	Internal service (d)
A. ASSETS						
1. Current assets						
a. Cash and equivalents	1010					
b. Investments	1030					
c. Accounts receivable	1150					
d. Due from other governments	1250			404894		
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)	1660					
f. Other assets	1700					
3. TOTAL ASSETS →		0	\$ 0	\$ 404894	\$ 0	\$ 0

CONTINUE ON THE NEXT PAGE.

Part V BALANCE SHEET SUMMARY OF ALL OTHER FUNDS - Continued

As of December 31, 2010 OR June 30, _____

	Account Number	Current Portion for Tax Rates	Capital-projects (a)	Special-revenue (b)	Proprietary funds	
					Enterprise (c)	Internal service (d)
B. LIABILITIES AND FUND EQUITY						
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 →		0	\$ 0	\$ 0	\$ 0	\$ 0
2. Fund equity capital						
a. Assigned (formerly reserve for encumbrances)	2440					
b. Assigned (formerly reserve for special purposes)	2490			404894		
c. Unassigned (formerly unreserved fund balance deficit)	2530					
d. District contribution capital	2610					
e. Other contribution capital	2620					
f. Retained earnings	2790					
g. TOTAL FUND EQUITY		0	0	404894	0	0
3. TOTAL LIABILITIES AND FUND EQUITY →		0	\$ 0	\$ 404894	\$ 0	\$ 0

