

FRX NO. :
RECEIVED

SEP 09 2011

WAB \$207.454 2011

FORM F-65(MS-35)
(1-28-2011)

NH DEPT OF REV/ADMIN
MUNICIPAL SERVICES
STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION

GOVERNMENT'S DIVISION USE ONLY



30 4 002 005 1 99
CONWAY VILLAGE FIRE DISTRICT
CHAIRMAN
128 WEST MAIN STREET
CONWAY, NH 03818

NEW HAMPSHIRE ANNUAL VILLAGE DISTRICT FINANCIAL REPORT



State of New Hampshire
Department of Revenue Administration
Municipal Services Division
PO Box 487
Concord, NH 03302-0487
Telephone: (603) 271-3287

FOR THE FISCAL YEAR ENDED: December 31, 2010 or _____

Village District: Conway Village Fire District

Mailing address: 128 West Main St.

County: Carroll

Conway, NH 03818

In the town(s) of: CONWAY

Telephone: 603-447-5470

FAX: 603-447-3271

E-mail: pspofford@cvillagefd.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 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
9-8-11

Signatures of a majority of the governing body:

James Starr
Paul J. Howard

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)

Joseph L. Santoro MBA/CPA/CFFA/CVA/ABA

Signature

Email address

Regular office hours
7:00AM TO 4:00PM

JLSANTOROCPA@AOL.COM

FOR DATA USE ONLY

Part I GENERAL FUND BALANCE SHEET - MODIFIED ACCRUAL

As of December 31, 2010 OR June 30, 2011

A. ASSETS		Account No.	Beginning of Year	End of Year
		(a)	(b)	(c)
1. Current assets				
a. Cash and equivalents		1010	190181	196279
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		
h. Due from other funds		1310	77505	78348
i. Other current assets		1410		
j. Prepaid items		1430		
k. Other assets		1700		
TOTAL ASSETS			\$ 267686	\$ 274627
B. LIABILITIES AND FUND EQUITY				
1. Current liabilities				
a. Accounts payable		2020	6532	4573
b. Compensated absences payable		2030		
c. Contracts payable		2050		
d. Due to other governments		2070		
e. Due to other funds		2080	80850	62600
f. Notes payable - Current		2230		
g. Bonds payable - Current		2250		
h. Other payables		2270		
TOTAL LIABILITIES			\$ 87382	\$ 67173
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	180,304	207,454
TOTAL FUND EQUITY			\$ 0 180,304	\$ 0 207,454
3. TOTAL LIABILITIES AND FUND EQUITY			\$ 87382 867,686	\$ 67173 274,627

* 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.

11/21/11
JL

Part I GENERAL FUND — MODIFIED ACCRUAL - Continued

Acct. No.	SOURCES OF REVENUES AND CREDITS	Amount	Acct. No.	EXPENDITURES	Amount
TAXES					
3110	Property taxes	T01	4130-4139	Executive	E29 9558
	<i>397,282</i>		4150-4151	Financial Administration	E23
3190	Interest and penalties on delinquent taxes	T01	4153	Legal Expense	E25 5373
FROM FEDERAL GOVERNMENT					
3319	Other Federal grants and reimbursements	B89	4155-4159	Personnel Administration	E29
FROM STATE					
3351	Shared revenue — Block grant	C90	4194	General Government Buildings	E31
3354	Water pollution grants	C99	4196	Insurance	E89 4795
FROM OTHER GOVERNMENTS					
3379	Intergovernmental revenues	D89	4197	Advertising & Regional Assoc.	E89
CHARGES FOR SERVICE					
3401	Income from departments	A89	4199	Other General Government	E89 10076
3402	Water supply systems charges	A91	PUBLIC SAFETY		
3403	Sewer user charges	A90	4210-4214	Police	E82
3404	Garbage-refuse charges	A81	4215-4219	Ambulance	E24
3409	Other charges	A89	4220-4229	Fire	E24 110583
MISCELLANEOUS REVENUES					
3501	Sale of village district property	U11	4290-4298	Emergency Management	E89
3502	Interest on investments	U20	4299	Other Public Safety	E89
3509	Other	U99	HIGHWAYS AND STREETS		
INTERFUND OPERATING TRANSFERS IN					
3912	From Special Revenue Fund		4311-4312	Admin., Highway, & Streets	E44 2685
3913	From Capital Projects Fund	33953	4313	Bridges	E44
3914	From Proprietary Fund		4316	Street Lighting	E44
3915	From Capital Reserve Fund		4319	Other	E44
OTHER FINANCING SOURCES					
3934	Proceeds long-term notes/bonds		SANITATION		
TOTAL REVENUES		\$ 449502	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 DISTRIBUTION AND TREATMENT					
HEALTH					
CULTURE AND RECREATION					
DEBT SERVICE					
CAPITAL OUTLAY					
OPERATING TRANSFERS OUT					
TOTAL EXPENDITURES		\$ 422352			

Please continue in next column.

Part II**SCHEDULE OF LONG-TERM INDEBTEDNESS**As of December 31, 2010

1. Long-term bonds/notes outstanding <i>(List each issue separately)</i> (1)	Purpose of issue (2)	Amount
State of NH Revolving Loan Fund	W	3,200,000
NHMBB-A Sewer Bond	S	60,000
Northway Bank Aerator 904055051	S	99,000
Northway Bank Interim Loan 90408346	S	1,200,000
USDA Loan 92-05 II	S	35,608

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, _____ (Line 4 less line 6)		

Part II**SCHEDULE OF LONG-TERM INDEBTEDNESS**

As of December 31, 2010

1. Long-term bonds/notes outstanding <i>(List each issue separately) (1)</i>	Purpose of issue (2)	Amount	
State of NH Revolving Loan	S	4,212,981	
2. Total long-term bonds/notes outstanding			8,807,589
December 31, 2010			

(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		5,860,359	
2. New long-term debt created during fiscal year			
A. Long-term notes issued		3,032,281	
B. Bonds issued			
3. Total (Lines 2A and 2B)		3,032,281	
4. Total (Lines 1 and 3)		8,892,640	
5. Debt retirement during fiscal year			
A. Long-term notes paid		49,500	
B. Bonds paid		35,551	
6. Total (Lines 5A and 5B)		85,051	
7. Outstanding debt – December 31, 2010 <i>(Line 4 less line 6)</i>		8,807,589	

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 84930	B89	B89	
4. Revenue from State of New Hampshire	C89	C89	C89 9479	
5. Revenue from other government	D89	D89	D89	
6. Revenue from charges for service	A91	A91	A91	
A. Water supply system changes			501952	
B. Sewer user charges	A80	A80	A80 405775	
C. Refuse Collection changes	A81	A81	A81	
D. Other — <i>Specify</i> <input checked="" type="checkbox"/>	A89	A89	A89	
Fire / Rescue / Ambulance		208824	357430	
7. Revenue from miscellaneous sources	U20	U20	U20	
A. Interest on investments	631	63	273	
B. Other	U99	U99	U99 3238	16282
8. Interfund operating transfers in	2505192	110583	3677433	
9. Other financial sources				
10. TOTAL REVENUE AND OTHER SOURCES →	\$ 2590753	\$ 322708	\$ 4968624	\$ 0

CONTINUE ON THE NEXT PAGE.

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

January 1, 2010 -- December 31, 2010 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 299741	E89	
2. Sanitation	F81 1512126	E81	E81 585249	
3. Water distribution	F91 2065608	E91	E91 436202	
4. Health	F32	E32	E32 451564	
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 261920	
11. Capital outlay		F89	F89 2495517	
12. Interfund operation transfers out			14675	
13. Payments to other governments				
14. TOTAL EXPENDITURES →	\$ 3577734	\$ 299741	\$ 4245127	\$ 0

CONTINUE ON THE NEXT PAGE.

Part V BALANCE SHEET SUMMARY OF ALL OTHER FUNDSAs of December 31, 2010 OR June 30, _____

A. ASSETS	Account Number	Current Portion for Tax Rates	Capital projects (a)	Special revenue (b)	Proprietary funds	
					Enterprise (c)	Internal service (d)
1. Current assets						
a. Cash and equivalents	1010		2451	121710	439700	
b. Investments	1030					
c. Accounts receivable	1150				313267	
d. Due from other governments	1250		795543			
e. Due from other funds	1310			151663	63412	
f. Other current assets	1400		157583	1225	68262	
2. Fixed assets						
a. Land and improvements	1610			30300	205028	
b. Buildings	1620			777632	1511941	
c. Machinery, vehicles, equipment, etc.	1640			1590751	268392	
d. Construction in progress	1650					
e. Improvements (non-building)	1660				10292034	
f. Other assets	1700					
3. TOTAL ASSETS →		0	\$ 955577	\$ 2673281	\$ 13162036	\$ 0

CONTINUE ON THE NEXT PAGE.

Part V BALANCE SHEET SUMMARY OF ALL OTHER FUNDS - Continued

As of December 31, 2010 OR June 30, _____

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)
1. Liabilities						
a. Warrants and accounts payable	2020		333877	4768	202698	
b. Compensated absences	2030			5811	42179	
c. Contracts payable	2050					
d. Due to other governments	2070					
e. Due to other funds	2080		9479	10376	272745	
f. Notes/bonds payable			612222		8195367	
g. Other (List)						
h. TOTAL LIABILITIES →		0	\$ 955578	\$ 20955	\$ 8712989	\$ 0
2. Fund equity capital						
a. Assigned (formerly reserve for encumbrances)	2440					
b. Assigned (formerly reserve for special purposes)	2490			2398683		
c. Unassigned (formerly unreserved fund balance deficit)	2530			253643	4449047	
d. District contribution capital	2610					
e. Other contribution capital	2620					
f. Retained earnings	2790					
g. TOTAL FUND EQUITY		0	0	2652326	4449047	0
3. TOTAL LIABILITIES AND FUND EQUITY →		0	\$ 955578	\$ 2673281	\$ 13162036	\$ 0

