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

APR 12 2011



DEPARTMENT OF REVENUE ADM  
MUNICIPAL SERVICES

30 4 007 501 91  
EPSOM VILLAGE DISTRICT  
ATTN TREASURER  
PO BOX 5  
EPSOM, NH 03234

**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: Epsom Mailing Address: Po Box 5, Epsom NH 03234-0005

County: Merrimack

In the town(s) of: Epsom

Telephone: 603-736-8419 Fax: \_\_\_\_\_

E-mail: \_\_\_\_\_

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: \_\_\_\_\_

Signatures of a majority of the governing body:

*Tara Brassau*  
*Wayne Moore*

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)

*Tara Brassau*

Signature:

*Tara Brassau*

Regular office hours:

E-mail address:

FOR DRA USE ONLY



*Actual*

Part I GENERAL FUND - MODIFIED ACCRUAL - Continued					
Acct. No.	SOURCES OF REVENUES AND CREDITS	Amount	Acct. No.	EXPENDITURES	Amount
<b>TAXES</b>					
3110	Property taxes	T01	4130	Executive	E89 57300
3190	Interest and penalties on delinquent taxes	T01	4194	General government building	E89 55023
			4196	Insurance	E89 1287
<b>FROM FEDERAL GOVERNMENT</b>					
3319	Other Federal grants and reimbursements	B89	4215	Ambulance	E32
<b>FROM STATE</b>					
3351	Shared revenue - Block grant	C30	4220	Fire	E24
3354	Water pollution grants	C89	4290	Emergency management	E89
<b>FROM OTHER GOVERNMENTS</b>					
3379	Intergovernmental revenues	D89	4312	Highways and streets	E44
<b>CHARGES FOR SERVICE</b>					
3401	Income from departments	A89 4000	4323	Solid waste collection	E81
3402	Water supply systems charges	A91 12200	<b>WATER DISTRIBUTION AND TREATMENT</b>		
3403	Sewer user charges	A80	4332	Water services	E91
3404	Garbage-refuse charges	A81	<b>HEALTH</b>		
3409	Other charges	A89 6200	4414	Pest control	E32
			4419	Other health	E32
<b>MISCELLANEOUS REVENUES</b>					
3501	Sale of village district property	U11	4520	Parks and recreation	E61
3502	Interest on investments	U20	4589	Other culture and recreation	E61
3509	Other	U99	<b>DEBT SERVICE</b>		
<b>INTERFUND OPERATING TRANSFERS IN</b>					
3912	From Special Revenue Fund		4711	Principal long-term bonds and notes	
3913	From Capital Projects Fund		4721	Interest long-term bonds and notes	189
3914	From Proprietary Fund		4723	Interest on TANS	189
3915	From Capital Reserve Fund		<b>CAPITAL OUTLAY</b>		
<b>OTHER FINANCING SOURCES</b>					
3934	Proceeds long-term notes/bonds		4901	Land and improvements	G89
			4902	Machinery, vehicles and equipment	G89
			4903	Buildings	F89
<b>INTERFUND OPERATING TRANSFERS OUT</b>					
<b>TOTAL REVENUES</b> ----->		\$ 129200	<b>TOTAL EXPENDITURES</b> ----->		\$ 117010
<i>Please continue in next column</i>					



**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)	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 changes</u>	A80	A80	A80	
B. <u>Sewer user charges</u>	A81	A81	A81	
C. <u>Refuse Collection changes</u>	A89	A89	A89	
D. <u>Other - Specify --á</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, 20\_\_ - December 31, 20\_\_ 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				
<b>14. TOTAL EXPENDITURES</b> ----->	\$	\$	\$	\$

**CONTINUE ON NEXT PAGE**

**Part V**

**BALANCE SHEET SUMMARY OF ALL OTHER FUNDS**

As of December 31, 20\_\_ OR June 30, 20\_\_

A. ASSETS	Account Number	Capital Projects (a)	Special Revenue (b)	Proprietary funds	
				Enterprise (c)	Internal service (d)
<b>1. Current assets</b>					
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				
<b>2. Fixed assets</b>					
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				
<b>3. TOTAL ASSETS -----&gt;</b>		\$	\$	\$	\$

**CONTINUE ON NEXT PAGE**

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

As of December 31, 20\_\_ OR June 30, 20\_\_

B. LIABILITIES AND FUND EQUITY	Account Number	Capital Projects (a)	Special Revenue (b)	Proprietary funds	
				Enterprise (c)	Internal service (d)
<b>1. Liabilities</b>					
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)					
<b>H. TOTAL LIABILITIES -----&gt;</b>		\$	\$	\$	\$
<b>2. Fund equity Capital</b>					
A. Reserve - encumbrances	2440				
B. Reserve - Special purposes	2490				
C. Unreserved fund balance	2530				
D. District contribution capital	2610				
E. Other contribution capital	2620				
F. Retained earnings	2790				
<b>G. TOTAL FUND EQUITY -----&gt;</b>		\$	\$	\$	\$
<b>3. TOTAL LIABILITIES AND FUND EQUITY -----&gt;</b>		\$	\$	\$	\$

**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:	M89
Payments made to State for:	L89
	<i>Ø</i>

**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	29U	39U	49U <i>Ø</i>

**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	1800
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**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 Omit 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 nonexpendable trust funds.	W61

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