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(1-25-2011)

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GOVERNMENT'S DIVISION USE ONLY

NH DEPT OF REVENUE ADM
MUNICIPAL SERVICES
STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION



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HAVERHILL CORNER PRECINCT
CHAIRMAN
PO BOX 11
HAVERHILL, NH 03765

SP
3/23/11

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: Precinct of Haverhill Corner

Mailing address: _____

County: Grafton

PO Box 11

In the town(s) of: Haverhill

Haverhill, NH 03765

Telephone: 603-989-5655

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 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
3/23/11

Signatures of a majority of the governing body:

[Handwritten signatures]

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. (It 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)
AMY J BAKER, CPA
Regular office hours
8:00 AM - 4:00 PM

Signature *[Handwritten signature]*
Email address **ajr-b@earthlink.net**

FOR DRA USE ONLY

Part I GENERAL FUND BALANCE SHEET - MODIFIED ACCRUAL

As of December 31, 201 OR June 30, 201

MS-8

A. ASSETS		Account No.	Beginning of Year	End of Year
		(a)	(b)	(c)
1. Current assets				
a.	Cash and equivalents	1010		
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		
i.	Other current assets	1410		
j.	Prepaid items	1430		
k.	Other assets	1700		
TOTAL ASSETS			\$ 0	\$ 0
B. LIABILITIES AND FUND EQUITY				
1. Current liabilities				
a.	Accounts payable	2020		
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			\$ 0	\$ 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		
TOTAL FUND EQUITY			\$ 0	\$ 0
3. TOTAL LIABILITIES AND FUND EQUITY			\$ 0	\$ 0

* 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.

Part I GENERAL FUND — MODIFIED ACCRUAL - Continued

Acct. No.	SOURCES OF REVENUES AND CREDITS	Amount	Acct. No.	EXPENDITURES	Amount
TAXES			GENERAL GOVERNMENT		
3110	Property taxes	T01	4130-4139	Executive	E29
3190	Interest and penalties on delinquent taxes	T01	4150-4151	Financial Administration	E23
FROM FEDERAL GOVERNMENT			4153	Legal Expense	E25
FROM STATE			4155-4159	Personnel Administration	E29
3319	Other Federal grants and reimbursements	B89	4194	General Government Buildings	E31
FROM OTHER GOVERNMENTS			4196	Insurance	E99
3351	Shared revenue — Block grant	C30	4197	Advertising & Regional/Assoc.	E99
3354	Water pollution grants	C89	4199	Other General Government	E99
CHARGES FOR SERVICE			PUBLIC SAFETY		
3379	Intergovernmental revenues	D89	4210-4214	Police	E62
3401	Income from departments	A89	4215-4219	Ambulance	E24
3402	Water supply systems charges	A91	4220-4229	Fire	E24
3403	Sewer user charges	A80	4290-4298	Emergency Management	E89
3404	Garbage-refuse charges	A81	4299	Other/Public Safety	E89
3409	Other charges	A89	HIGHWAYS AND STREETS		
MISCELLANEOUS REVENUES			4311-4312	Admin., Highway, & Streets	E44
3501	Sale of village district property	M11	4313	Bridges	E44
3502	Interest on investments	U20	4316	Street Lighting	E44
3509	Other	U99	4319	Other	E44
INTERFUND OPERATING/TRANSFERS, IN			SANITATION		
3912	From Special Revenue Fund		4321-4323	Admin. & Solid Waste Collection	E81
3913	From Capital Projects Fund		4324	Solid Waste Disposal	E81
3914	From Proprietary Fund		4325	Solid Waste Clean-up	E81
3915	From Capital Reserve Fund		4326-4329	Sewage Coll. & Disposal & Other	E80
OTHER FINANCING SOURCES			WATER DISTRIBUTION AND TREATMENT		
3934	Proceeds long-term notes/bonds		4331	Administration	E91
TOTAL REVENUES → \$ 0			4332	Water Services	E91
Please continue in next column. →			4335	Water Treatment	E91
			4338-4339	Water Conservation & Other	E91
			HEALTH		
			4411-4414	Administration & pest control	E32
			CULTURE AND RECREATION		
			4520-4529	Parks and Recreation	E61
			4589	Other Culture and Recreation	E61
			DEBT SERVICE		
			4711	Principal Long-term Bonds & Notes	
			4721	Interest Long-term Bonds & Notes	189
			4723	Interest on TANS	189
			4790-4799	Other Debt Service	E23
			CAPITAL OUTLAY		
			4901	Land & Improvements	G69
			4902	Machinery, Vehicles, & Equipment	G69
			4903	Buildings	F89
			4909	Improvements Other than Bldgs.	F89
			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	
TOTAL EXPENDITURES → \$ 0					

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

As of December 31, _____

1. Long-term bonds/notes outstanding <i>(List each issue separately)</i> (1)	Purpose of issue (2)	Amount	
USDA WATER SYSTEM	W	488,941	
2. Total long-term bonds/notes outstanding			
December 31, <u>2010</u>			

(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		508,790	
2. New long-term debt created during fiscal year			
A. Long-term notes issued	0		
B. Bonds issued	0		
3. Total (Lines 2A and 2B)		0	
4. Total (Lines 1 and 3)		508,790	
5. Debt retirement during fiscal year			
A. Long-term notes paid	2,401		
B. Bonds paid	17,448		
6. Total (Lines 5A and 5B)		19,849	
7. Outstanding debt – December 31, <i>(Line 4 less line 6)</i>		488,941	

Part IV SUMMARY OF REVENUES AND EXPENDITURES FOR ALL OTHER FUNDS

January 1, _____ - December 31, _____ OR July 1, _____ - June 30, _____

A. REVENUE (BY SOURCE)	Capital projects (a)		Special revenue (b)	Proprietary funds	
	T01	T29	T01	Enterprise (c)	Internal services (d)
1. Revenue from taxes	T01	T29	T01	T01	
				66028	
2. Revenue from licenses, fees, etc.	T29	T29	T29		
				889	
3. Revenue from Federal Government	B89	B89	B89	0	
	C89	C89	C89		
4. Revenue from State of New Hampshire	C89	C89	C89		
	D88	D88	D88		
5. Revenue from other government	D88	D88	D88	36585	
6. Revenue from charges for service	A91	A91	A91		
A. Water supply system charges				80029	
B. Sewer user charges	A80	A80	A80		
C. Refuse Collection charges	A81	A81	A81		
D. Other — Specify Z	A89	A89	A89		
7. Revenue from miscellaneous sources	U80	U80	U80		
A. Interest on investments				1295	
B. Other	U99	U99	U99		
8. Interfund operating transfers in				59043	
9. Other financial sources					
10. TOTAL REVENUE AND OTHER SOURCES	\$ 0	\$ 0	\$ 0	\$ 242980	\$ 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 67890	
	F81	E81	E81	
2. Sanitation				
3. Water distribution	F91	E91	E91 44404	
	F32	E32	E32	
4. Health				
	F79	E79	E79	
5. Welfare				
	F61	E61	E61 4204	
6. Culture and recreation				
	F59	E59	E59	
7. Conservation				
	F50	E50	E50	
8. Redevelopment and housing				
	F89	E89	E89	
9. Economic development				
	E23	E23	E23 25298	
10. Debt service				
		F99	F99 5975	
11. Capital outlay				
12. Interfund operation transfers out				25552
13. Payments to other governments				
14. TOTAL EXPENDITURES	\$ 0	\$ 0	\$ 173323	\$ 0

CONTINUE ON THE NEXT PAGE.

Part V BALANCE SHEET SUMMARY OF ALL OTHER FUNDS

As of December 31, _____ 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	67632			41992	
b. Investments	1030				40422	
c. Accounts receivable	1150	22934				
d. Due from other governments	1250	9804			30000	
e. Due from other funds	1310					
f. Other current assets	1400	1826				
2. Fixed assets						
a. Land and improvements	1610				35578	
b. Buildings	1620				290999	
c. Machinery, vehicles, equipment, etc.	1640				198220	
d. Construction in progress	1650				123675	
e. Improvements (non-building)	1660				1202219	
f. Other assets	1700					
3. TOTAL ASSETS →		102196	\$ 0	\$ 0	\$ 1963105	\$ 0

CONTINUE ON THE NEXT PAGE.

Part V BALANCE SHEET SUMMARY OF ALL OTHER FUNDS - Continued

As of December 31, _____ 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	11192				
b. Compensated absences	2030					
c. Contracts payable	2050					
d. Due to other governments	2070					
e. Due to other funds	2080					
f. Notes/bonds payable		42000			446941	
g. Other (List)						
h. TOTAL LIABILITIES →		53192	\$ 0	\$ 0	\$ 446941	\$ 0
2. Fund equity capital						
a. Assigned (formerly reserve for encumbrances)	2440					
b. Assigned (formerly reserve for special purposes)	2490	17804				
c. Unassigned (formerly unreserved fund balance deficit)	2530	31200		+	141280	
d. District contribution capital	2610					
e. Other contribution capital	2620					
f. Retained earnings	2790				1374884	
g. TOTAL FUND EQUITY		49004	0	0	1516164	0
3. TOTAL LIABILITIES AND FUND EQUITY →		102196	\$ 0	\$ 0	\$ 1963105	\$ 0

