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FORM F-65(MS-35)  
(1-25-2011)

JUN 07 2011

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



30 4 007 144 80  
NORTHFIELD SEWER DISTRICT  
COMMISSIONER  
PO BOX 3070  
NORTHFIELD, NH 03276

GOVERNMENTS DIVISION USE ONLY

# 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: NORTHFIELD SEWER Mailing address: PO BOX 3070

County: MERRIMACK TILTON, NH 03276

In the town(s) of: NORTHFIELD

Telephone: 603-630-3873 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

Signatures of a majority of the governing body:

*[Handwritten signatures]*

*[Handwritten date: 6/15/2011]*

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

**ROLAND C. SEYMOUR**

Regular office hours

Email address

FOR DRA USE ONLY

[Empty box for DRA use]

**Part I**

**GENERAL FUND BALANCE SHEET - MODIFIED ACCRUAL**

As of December 31, 201            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	130015	152020	
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	1280			
h. Due from other funds	1310			
i. Other current assets	1410			
j. Prepaid items	1430			
k. Other assets	1700			
<b>TOTAL ASSETS</b>		<b>\$ 130015</b>	<b>\$ 152020</b>	
<b>B. LIABILITIES AND FUND EQUITY</b>				
1. Current liabilities				
a. Accounts payable	2020	0	0	
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			
<b>TOTAL LIABILITIES</b>		<b>\$ 0</b>	<b>\$ 0</b>	
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	130015	152020	
<b>TOTAL FUND EQUITY</b>		<b>\$ 130015</b>	<b>\$ 152020</b>	
<b>3. TOTAL LIABILITIES AND FUND EQUITY</b>		<b>\$ 130015</b>	<b>\$ 152020</b>	

\* 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.	EXPENDITURES	Amount
			GENERAL GOVERNMENT		
3110	Property taxes	T01	4130-4138	Executive	E29
3190	Interest and penalties on delinquent taxes	T01	4150-4151	Financial Administration	E23
			4153	Legal Expense	E25
			4155-4158	Personnel Administration	E29
			4194	General Government Buildings	E31
			4196	Insurance	E89
			4197	Advertising & Regional Assoc.	E89
			4199	Other General Government	E89
3319	Other Federal grants and reimbursements	B89		PUBLIC SAFETY	
			4210-4214	Police	E62
			4215-4219	Ambulance	E24
			4220-4228	Fire	E24
3324	Water pollution grants	C89	4290-4298	Emergency Management	E89
			4299	Other Public Safety	E89
				HIGHWAYS AND STREETS	
			4311-4312	Admin., Highway, & Streets	E44
			4313	Bridges	E44
			4316	Street Lighting	E44
			4319	Other	E44
				SANITATION	
3401	Income from departments	A89	4321-4323	Admin. & Solid Waste Collection	E81 147022
3402	Water supply systems charges	A91	4324	Solid Waste Disposal	E81
			4325	Solid Waste Clean-up	E81
3403	Sewer user charges	A80	4326-4329	Sewage Coll. & Disposal & Other	E80
				WATER DISTRIBUTION AND TREATMENT	
3404	Garbage-refuse charges	A81	4331	Administration	E91
			4332	Water Services	E91
3409	Other charges	A89	4335	Water Treatment	E91
			4338-4339	Water Conservation & Other	E91
				HEALTH	
			4411-4414	Administration & pest control	E92
				CULTURE AND RECREATION	
3501	Sale of village district property	U11	4520-4529	Parks and Recreation	E61
3502	Interest on investments	U20	4589	Other Culture and Recreation	E61
3509	Other	U99		DEBT SERVICE	
			4711	Principal Long-term Bonds & Notes	
			4721	Interest Long-term Bonds & Notes	I89
			4723	Interest on TANS	I89
			4790-4799	Other Debt Service	E23
				CAPITAL OUTLAY	
3914	From Proprietary Fund		4901	Land & Improvements	G89
3915	From Capital Reserve Fund		4902	Machinery, Vehicles, & Equipment	G89
			4903	Buildings	F89
			4909	Improvements Other than Bldgs.	F89
				OPERATING TRANSFERS OUT	
3934	Proceeds long-term notes/bonds		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 →	\$ 147022
				TOTAL REVENUES →	\$ 167991
Please continue in next column.					

None

**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
		0
<b>2. Total long-term bonds/notes outstanding</b>		0

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		0
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, 2010 <i>(Line 4 less line 6)</i>		0

**Part IV SUMMARY OF REVENUES AND EXPENDITURES FOR ALL OTHER FUNDS**

January 1, \_\_\_\_\_ - December 31, \_\_\_\_\_ OR July 1, \_\_\_\_\_ - June 30, \_\_\_\_\_

All N/A

A. REVENUE (BY SOURCE)	Capital projects	Special revenue	Proprietary funds	
	(a)	(b)	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 <i>z</i>	A89	A89	A89	
7. Revenue from miscellaneous sources	U20	U20	U20	
A. Interest on investments				
B. Other	U99	U99	U99	
8. Interfund operating transfers in				
9. Other financial sources				
<b>10. TOTAL REVENUE AND OTHER SOURCES</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

No Following Pages

N/A

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