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FORM F-65 (MS-35)  
(8-21-2009)

MAR 10 2011

STATE OF NEW HAMPSHIRE  
DEPARTMENT OF REVENUE AND PUBLIC SERVICES  
MUNICIPAL SERVICES DIVISION



# NEW HAMPSHIRE ANNUAL VILLAGE DISTRICT FINANCIAL REPORT

GOVERNMENTS DIVISION USE ONLY

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ORFORD VILLAGE DISTRICT  
TREASURER  
PO BOX 116  
ORFORD, NH 03777

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, ~~2009~~ or <sup>2010</sup> \_\_\_\_\_

Village District: Orford Village District

Mailing address: PO Box 116

County: Grafton

Orford, NH 03772

In the town(s) of: Orford

Telephone: 603-353-4446

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  
3/5/11

Signatures of a majority of the governing body:

William B. McKee

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)

Tone Hubb

Signature

Tone Hubb, Clerk - Treasurer

Regular office hours

None

Email address

FOR DRA USE ONLY

Empty box for DRA use only.

**Part I GENERAL FUND BALANCE SHEET - MODIFIED ACCRUAL**

As of December 31, 200 ~~0~~ OR June 30, 200

A. ASSETS	Account No. (a)	Beginning of Year (b)	End of Year (c)
1. Current assets			
a. Cash and equivalents	1010	9603.08	15,693.69
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		
<b>TOTAL ASSETS</b> →		\$ 9603.08	\$ 15,693.69
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		
<b>TOTAL LIABILITIES</b> →		\$ 0	\$ 0
2. Fund equity			
a. Reserve for encumbrances	2440		
b. Reserve for continuing appropriations	2450		
c. Reserve for special purposes	2490		
d. Unreserved fund balance	2530	9603	15,694
<b>TOTAL FUND EQUITY</b> →		\$ 9603	\$ 15,694
<b>3. TOTAL LIABILITIES AND FUND EQUITY</b> →		\$ 9603	\$ 15,694

\* 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.

JD  
d/13/11

**Part I GENERAL FUND — MODIFIED ACCRUAL — Continued**

Acct. No.	SOURCES OF REVENUES AND CREDITS	Amount	Acct. No.	EXPENDITURES	Amount
<b>TAXES</b>			<b>GENERAL GOVERNMENT</b>		
3110	Property taxes	T01	4130	Executive	E89 1464.43
3190	Interest and penalties on delinquent taxes	T01	4194	General government building	E89
<b>FROM FEDERAL GOVERNMENT</b>			4196	Insurance	E89 950.00
3319	Other Federal grants and reimbursements	B89	<b>PUBLIC SAFETY</b>		
<b>FROM STATE</b>			4215	Ambulance	E32
3351	Shared revenue – Block grant	C30	4220	Fire	E24
3354	Water pollution grants	C89	4290	Emergency management	E89
<b>FROM OTHER GOVERNMENTS</b>			<b>HIGHWAYS AND STREETS</b>		
3379	Intergovernmental revenues	D89	4312	Highways and streets	E44
<b>CHARGES FOR SERVICE</b>			<b>SANITATION</b>		
3401	Income from departments	A89	4323	Solid waste collection	E81
3402	Water supply systems charges	A91 35,720.77	<b>WATER DISTRIBUTION AND TREATMENT</b>		
3403	Sewer user charges	A80	4332	Water services	E91 11418.78
3404	Garbage-refuse charges	A81	<b>HEALTH</b>		
3409	Other charges	A89	4414	Pest control	E32
<b>MISCELLANEOUS REVENUES</b>			4419	Other health	E32
3501	Sale of village district property	U11	<b>CULTURE AND RECREATION</b>		
3502	Interest on investments	U20	4520	Parks and recreation	E61
3509	Other	U99	4589	Other culture and recreation	E61
<b>INTERFUND OPERATING TRANSFERS IN</b>			<b>DEBT SERVICE</b>		
3912	From Special Revenue Fund		4711	Principal long-term bonds and notes	16,532.00
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>			<b>INTERFUND OPERATING TRANSFERS OUT</b>		
3934	Proceeds long-term notes/bonds		4912	To Special Revenue Fund	G89
<b>TOTAL REVENUES</b> →			4913	To Capital Projects Fund	
		\$ 35,720.77	4914	To Proprietary Fund	
			4915	To Capital Reserve Fund	
			4916	To Expendable Trust Fund	
<b>Please continue in next column.</b>			<b>TOTAL EXPENDITURES</b> →		
					\$ 30,666.71

**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	
<i>Rural Utilities Service W</i>	<i>UPGRADE OF WATER SYSTEMS</i>	<i>\$ 224,000.00</i>	
<i>A " " " W</i>	<i>" "</i>	<i>42,000.00</i>	
<b>1. Total long-term bonds/notes outstanding</b>			<i>\$ 266,000.00</i>

(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		<i>\$ 559,672.05</i>	
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	<i>1</i>	<i>6,616.77</i>	
B. Bonds paid			
6. Total (Lines 5A and 5B)			
7. Outstanding debt – December 31, <i>2010</i> <i>(Line 4 less line 6)</i>		<i>248,655.31</i>	

**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	
			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	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> →	\$	\$	\$	\$

**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	Special revenue	Proprietary funds	
	(a)	(b)	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				
13. Payments to other governments				
<b>14. TOTAL EXPENDITURES</b>	\$	\$	\$	\$

CONTINUE ON THE NEXT PAGE.

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

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

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</b> →		\$	\$	\$	\$

*N/A*

CONTINUE ON THE NEXT PAGE.

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

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

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)					
H. TOTAL LIABILITIES		\$	\$	\$	\$
<b>2. Fund equity capital</b>					
A. Reserve - Encumbrances	2440				
B. Reserve - Special purpose	2490				
C. Unreserved fund balance	2530				
D. District contribution capital	2610				
E. Other contribution capital	2620				
F. Retained earnings	2790				
G. TOTAL FUND EQUITY					
<b>3. TOTAL LIABILITIES AND FUND EQUITY</b>		\$	\$	\$	\$

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