

FORM **F-65(MS-45)**
(1-25-2011)

GOVERNMENTS DIVISION USE ONLY

STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION



**NEW HAMPSHIRE
ANNUAL COUNTY
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 _____.

County of _____.

MAILING ADDRESS	Number and street			Telephone		
				Area code	Number	Extension
	Town		State	ZIP Code		
				FAX		
			Area code	Number		

WHEN TO FILE

April 1st — For counties reporting on a **calendar year basis**. RSA 21–J: 34, V

Sept. 1st — For counties reporting on an **optional fiscal year basis**. RSA 21–J: 34, V

CERTIFICATION

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 county officials, this declaration is based on all information of which the preparer has knowledge.)

Signature of Clerk of Board of Commissioners		County	Date
Preparer (<i>Please print or type</i>)		Signature	Date

Part I

GENERAL FUND BALANCE SHEET - MODIFIED ACCRUAL

As of December 31, 201__ OR June 30, 201__

A. ASSETS	Account No. (a)	Beginning of Year (b)	End of Year (c)
1. Current assets			
a. Cash and equivalents	1010		
b. Investments	1030		
c. Taxes receivable (Unincorporated places)	1080		
d. Municipal assessments receivable	1081		
e. Tax liens receivable (Unincorporated places)	1110		
f. Accounts receivable	1150		
g. Due from other governments	1260		
h. Due from other funds	1310		
i. Inventory (current portion)	1410		
j. Prepaid items – <i>Specify</i>	1430		

k. Other current assets – <i>Specify</i>	1700		

TOTAL ASSETS →		\$	\$
B. LIABILITIES AND FUND EQUITY			
1. Current liabilities			
a. Accounts payable	2020		
b. Compensated absences payable	2030		
c. Contracts payable	2060		
d. Due to other governments	2070		
e. Due to other funds	2080		
f. Deferred revenue	2220		
g. Notes payable – Current	2230		
h. Bonds payable – Current	2250		
i. Other payables – <i>Specify</i>	2270		

TOTAL LIABILITIES →		\$	\$
2. Fund equity			
a. Assigned (<i>formerly reserve for encumbrances</i>)	2440		
b. Assigned (<i>formerly reserve for special purposes</i>)	2490		
c. Unassigned (<i>formerly unreserved fund balance</i>)	2530		
TOTAL FUND EQUITY →		\$	\$
3. TOTAL LIABILITIES AND FUND EQUITY →		\$	\$

Part I		GENERAL FUND — MODIFIED ACCRUAL - Continued			
Acct. No.	SOURCES OF REVENUES AND CREDITS	Amount	Acct. No.	SOURCES OF REVENUES AND CREDITS	Amount
3110	3100 Assessments/Taxes Property taxes (Unincorporated places)	T01	3401	3400 Charges for services (General fund) Sheriff's department	A89
3111	Municipal assessment	T01	3402	Register of deeds	A89
3120	Land use change tax (Unincorporated)	T01	3403	Corrections	A89
3180	Resident tax (Unincorporated places)	T01	3404	Nursing homes	A89
3185	Yield tax (Unincorporated places)	T01	3406	Cooperative extension	A59
3186	Payments in lieu of tax (Unincorporated)	U99	3407	Maintenance department	A89
3187	Payments in lieu of tax	U99	340_	Other — <i>Specify</i> ↘	A89
31_	Other — <i>Specify</i> ↘		340_		A89
1.			340_		A89
2.		U99	340_		A89
3290	Revenue from licenses, permits, and fees Other licensing and permit taxes	T29	340_		A89
			340_		A89
			340_		A89
			3501	3500 Revenue from miscellaneous sources Sale of county property	U11
	3300 Revenue from Federal Government Airports	B01	3502	Interest on investments	U20
	Natural resources	B59	3503	Rents	U40
	Sewerage	B80	350_	Royalties	U41
	Other	B89	3504	Fines and forfeits	U30
			3506	Insurance premiums and reimbursements	U99
			3508	Private or public donations	U50
3351	3350 Revenue from the State of New Hampshire Shared revenue (unincorporated places)	C30	3509	Other miscellaneous sources	U99
3352	Incentive funds	C30			
	Sewerage	C80			
3354	Water pollution grants	C89	3912	3900 Other financial sources Transfers from special revenue funds	
3356	State and Federal Forest Land (unincorporated places)	C89	3913	Transfers from capital project funds	
3359	Other — <i>Specify</i> ↘	C89	3914	Transfers from proprietary funds	
	Welfare (including Medicaid)	C79	3915	Transfers from capital reserve	
	3370 Revenue from other governments Sewerage	D80	3916	Transfers from trust and fiduciary fund	
	Other	D89	3934	Proceeds from long-term notes/bonds	
Please continue in next column. ↗				TOTAL REVENUES →	\$

Part I		GENERAL FUND — MODIFIED ACCRUAL - Continued		
Acct. No.	EXPENDITURES	Total expenditure (Includes col. b and c) (a)	Equipment and land purchases (b)	Construction (c)
4100	General government	E29	G29	F29
4110	County convention costs			
4120	Judicial	E25	G25	F25
4122	Jury costs	E25	G25	F25
4123	County Attorney's Office	E25	G25	F25
4124	Victim Witness Advocacy Program	E25	G25	F25
4130	Executive	E29	G29	F29
4150	Financial administration	E23	G23	F23
4155	Personnel administration	E29	G29	F29
4192	Medical examiner	E62	G62	F62
4193	Register of deeds	E29	G29	F29
4194	Government building maintenance	E31	G31	F31
4196	Insurance not otherwise allocated	E89	G89	F89
4198	Contingency			
41__	Other — <i>Specify</i> ↘	E89	G89	F89
41__		E89	G89	F89
4200	Public safety and corrections	E62	G62	F62
4211	Sheriff's department			
4212	Temporary custody of prisoners	E62	G62	F62
4214	Sheriff's Support services	E62	G62	F62
4219	Other public safety	E89	G89	F89
4230	Correction	E04	G04	F04
4235	Adult probation and parole	E05	G05	F05
4300	County Farm	E89	G89	F89
4301	Administration			
4302	Operating expense	E89	G89	F89
4309	Other — <i>Specify</i> ↘	E89	G89	F89
		E89	G89	F89
		E89	G89	F89
4400	County nursing home	E77	G77	F77
4411	Administration			
4412	Operating expense	E77	G77	F77
		E77	G77	F77
		E77	G77	F77
4439	Other health	E32	G32	F32
	SUBTOTAL all expenditures →	\$	\$	\$

Part I		GENERAL FUND — MODIFIED ACCRUAL – Continued		
Acct. No.	EXPENDITURES	Total expenditure (Includes col. b and c) (a)	Equipment and land purchases (b)	Construction (c)
	SUBTOTAL all expenditures — Enter figures from page 4. →			
	4440 Human services	E79	G79	F79
4441	Administration			
4442	Money paid directly to needy persons covered by Federal aid programs (Temporary Assistance for Needy Families)	J67		
4442	Money paid directly to needy persons not covered by Federal aid programs (general relief, home relief, poor relief, etc.)	J68		
4443	Board and care of children	E79	G79	F79
444 _	Other — <i>Specify</i> ↘	E89	G89	F89
444 _	Other — <i>Specify</i> ↘	E89	G89	F89
	4610 Cooperative extension services	E59	G59	F59
4611	Administration			
4619	Other conservation	E59	G59	F59
	4650 Economic Development	E89	G89	F89
4651	Administration			
4652	Economic development	E89	G89	F89
4659	Other	E89	G89	F89
	4700 Debt service			
4711	Principal, long-term bonds and notes			
4721	Interest, long-term bonds and notes	I89		
4723	Interest on revenue anticipation notes	I89		
47 _	Other debt service	E23		
	4800 Intergovernmental transfers			
	4900 Capital outlay			
4901	Land and improvements			
4902	Machinery, vehicles, and equipment			
4903	Buildings			
490 _	Other			
491 _	Transfers to — <i>Specify</i> ↘			
491 _	<i>Specify</i> ↘			
491 _	<i>Specify</i> ↘			
GRAND TOTAL ALL EXPENDITURES →		\$	\$	\$

Part II SCHEDULE OF LONG-TERM INDEBTEDNESS

The amount of outstanding long-term indebtedness must be reported as of the end of the county fiscal year.

Schedule of long-term indebtedness as of Fiscal Year ending _____						Month	Day	Year
Long-term bonds/notes outstanding <i>List each issue separately</i> (a)	Purpose of issue — <i>Mark (X) appropriate column</i> (b)					Amount (c)		
	Hospital bonds	Court house	Farm	Corrections	Other			
1. _____								
2. _____								
3. _____								
4. _____								
5. _____								
6. _____								
7. _____								
8. Total long-term bonds/notes outstanding end of fiscal year _____								\$

Part III RECONCILIATION OF OUTSTANDING LONG-TERM INDEBTEDNESS

	Amount
1. Outstanding debt — Beginning of fiscal year	
2. New debt created during the fiscal year	
a. Long-term notes issued	
b. Bonds issued	
3. TOTAL — Sum of lines 2a and 2b _____	\$
4. TOTAL — Sum of lines 1 and 3 _____	\$
5. Debt retirement during fiscal year	
a. Long-term notes paid	
b. Bonds paid	
6. TOTAL — Sum of lines 5a and 5b _____	\$
7. TOTAL outstanding debt — End of fiscal year Line 4 less line 6 _____	\$

Part IV SUMMARY OF REVENUES FOR ALL OTHER FUNDS

A. REVENUE AND OTHER FINANCING SOURCES	Capital projects	Special revenue	Proprietary funds	
	(a)	(b)	Enterprise (c)	Internal service (d)
1. Revenue from taxes/assessments	T01	T01	T01	
2. Revenue from licenses, fees, etc.	T29	T29	T29	
3. Revenue directly 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 — <i>Specify</i> ↴	A89	A89	A89	
a. _____	A89	A89	A89	
b. _____	A89	A89	A89	
c. _____	A89	A89	A89	
d. _____	A89	A89	A89	
7. Revenue from miscellaneous sources — <i>Specify</i> ↴	U20	U20	U20	
a. Interest on investments				
b. Other miscellaneous sources	U99	U99	U99	
8. Interfund operating transfers in				
9. Proceeds from long-term notes/bonds				
10. TOTAL REVENUE AND OTHER SOURCES →	\$	\$	\$	\$

CONTINUE WITH PART B ON THE NEXT PAGE.

Part IV SUMMARY OF EXPENDITURES FOR ALL OTHER FUNDS — Continued

B. EXPENDITURE (BY FUNCTION)	Capital projects	Special revenue	Proprietary funds	
	(a)	(b)	Enterprise (c)	Internal service (d)
1. Maintenance of government buildings	F31	E31	E31	
2. Public safety	F89	E89	E89	
3. Corrections	F05	E05	E05	
4. County nursing home	F77	E77	E77	
5. Human services	F79	E79	E79	
6. Cooperative extension services	F59	E59	E59	
7. Other — <i>Specify</i> ↴	F89	E89	E89	
a.				
b.	F89	E89	E89	
8. Capital outlay	F89	F89	F89	
9. Depreciation/Amortization				
10. Debt service	E23	E23	E23	
11. Interfund operating transfers out				
12. Intergovernmental transfers				
13. TOTAL EXPENDITURES →	\$	\$	\$	\$

Remarks

Part V BALANCE SHEET FOR SUMMARY OF ALL OTHER FUNDS

A. ASSETS	Acct. No.	Capital projects (a)	Special revenue (b)	Proprietary funds	
				Enterprise (c)	Internal service (d)
1. Current assets					
a. Cash and equivalents	1010				
b. Investments	1030				
c. Accounts receivable	1150				
d. Due from other government	1260				
e. Due from other funds	1310				
f. Other — <i>Specify</i> ↘					
	14__				
2. Fixed assets					
a. Land and improvements	1610				
b. Buildings	1620				
c. Machinery, vehicles, equipment	1640				
d. Construction in progress	1650				
e. Accumulated depreciation	1690				
f. Other assets	1700				
3. TOTAL ASSETS →	XXXXX	\$	\$	\$	\$

CONTINUE WITH PART B ON THE NEXT PAGE.

Part V BALANCE SHEET FOR SUMMARY OF ALL OTHER FUNDS — Continued

B. LIABILITIES AND FUND EQUITY	Acct. No.	Capital projects (a)	Special revenue (b)	Proprietary funds	
				Enterprise (c)	Internal service (d)
1. Liabilities					
a. Accounts payable	2020				
b. Compensated absences	2030				
c. Contracts payable	2060				
d. Due to other government	2070				
e. Due to other funds	2080				
f. Other — <i>Specify</i> ↘					
(1) _____	2 __				
(2) _____	2 __				
(3) _____	2 __				
g. TOTAL liabilities — <i>Sum of lines a through f(3)</i> →		\$	\$	\$	\$
2. Fund equity/Capital					
a. Assigned (<i>formerly reserve for encumbrances</i>)	2440				
b. Assigned (<i>formerly reserve for special purposes</i>)	2490				
c. Unassigned (<i>formerly unreserved fund balance deficit</i>)	2530				
d. County contributed capital	2610				
e. Other contributed capital	2620				
f. Retained earnings	2790				
g. TOTAL fund equity — <i>Sum of lines a through f</i> →		\$	\$	\$	\$
3. TOTAL LIABILITIES AND FUND EQUITY <i>Sum of lines 1g and 2g</i> →		\$	\$	\$	\$

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 in part IV.

Purpose (a)	Account No. (b)	Amount paid to other local governments (c)
Cooperative extension services	4610	M59 \$
Cities – Towns	4199	M89
Purpose (a)	Account No. (b)	Amount paid to the State (c)
Welfare		L79 \$
All other purposes	4199	L89

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

C. SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your county 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 county 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

D. CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR

Report separately for each of the three types of funds listed below, the total 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 <i>Omit cents</i> (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

CENSUS USE ONLY

PLEASE BE SURE YOU HAVE COMPLETED SECTION VI