

RECEIVED

FORM F-65(MS-45)
(8-25-2009)

APR 30 2010

CPA: Mason B. Brady
\$ 3,005,182 2010
JTB 9/21/10

CPA Audit
9/21/10

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

30 1 003 003 1.00 77725
CHESHIRE COUNTY
COUNTY COMMISSIONERS
33 WEST ST
KEENE, NH 03431



**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, 2009 or _____

County of Cheshire

MAILING ADDRESS	Number and street		Telephone	
	33 West Street	Area code	Number	Extension
Town	State	ZIP Code	FAX	
Keene	NH	03431	603	355-3000

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 <i>Mason B. Brady</i>	County <i>Cheshire</i>	Date <i>4-21-10</i>
---	---------------------------	------------------------

Preparer (Please print or type) <i>Sheryl Trembly</i>	Signature <i>Sheryl Trembly</i>	Date <i>4/22/10</i>
--	------------------------------------	------------------------

Part I GENERAL FUND BALANCE SHEET - MODIFIED ACCRUAL

As of December 31, 200__ OR June 30, 200__

A. ASSETS		Account No.	Beginning of Year	End of Year
1. Current assets		(a)	(b)	(c)
a. Cash and equivalents		1010	690945	1131642
b. Investments		1030	953	957
c. Taxes receivable (Unincorporated places)		1080		
d. Municipal assessments receivable		1081		
e. Tax liens receivable (Unincorporated places)		1110		
f. Accounts receivable		1150	151831	213073
g. Due from other governments		1260	377113	132485
h. Due from other funds		1310	3633195	3498777
i. Inventory (current portion)		1410		
j. Prepaid items - Specify		1430		
Fuel, grain, Maintenance Contracts			12711	15185
k. Other current assets - Specify		1700		
TOTAL ASSETS			\$ 4866748	\$4992119
B. LIABILITIES AND FUND EQUITY				
1. Current liabilities				
a. Accounts payable		2020	170537	833550
b. Compensated absences payable		2030		
c. Contracts payable		2060		
d. Due to other governments		2070	1250574	538624
e. Due to other funds		2080		
f. Deferred revenue		2220		256676
g. Notes payable - Current		2230		
h. Bonds payable - Current		2250		
i. Other payables - Specify		2270		
Accrued Liabilities			215833	251720
Deferred Revenue			53865	11137
TOTAL LIABILITIES			\$ 1690809	\$1891707
2. Fund equity				
a. Reserve for encumbrances		2440	105686	80045
b. Reserve for special purposes		2490	12711	15185
c. Unreserved fund balance		2530	3057542	3005182
TOTAL FUND EQUITY			\$3175939	\$ 3100412
3. TOTAL LIABILITIES AND FUND EQUITY			\$4866748	\$ 4992119

Handwritten: 5/10/16
 110
 16
 110
 16
 110
 16

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 21174082	3401	3400 Charges for services (General fund) Sheriff's department	A89 132692
3111	Municipal assessment	T01 21174082	3402	Register of deeds	A89 580483
3120	Land use change tax (Unincorporated)	T01	3403	Corrections	A89 197490
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 — Specify \checkmark Farm	A89 223556
31_	Other — Specify \checkmark		340_	Assisted Living/Transportation	A89 570395
1.			340_		A89
2.			340_		A89
3290	Revenue from licenses, permits, and fees Other licensing and permit taxes	T29	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 240134
	Natural resources	B59	3503	Rents	U40 607345
	Sewerage	B80	350_	Royalties	U41
	Other	B89	3504	Fines and forfeits	U30
	Grants	451588	3506	Insurance premiums and reimbursements	U99
			3508	Private or public donations	U50
			3509	Other miscellaneous sources	U99
3351	3350 Revenue from the State of New Hampshire Shared revenue (unincorporated places)	C90		Donations	32804
3352	Incentive funds	C90		County Attorney	1067
	Sewerage	C80		Misc	40933
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 — Specify \checkmark Bailliff/Stimulus	C89 579058	3914	Transfers from proprietary funds	
	Welfare (including Medicaid)	C79 129783	3915	Transfers from capital reserve	
	3370 Revenue from other governments Sewerage	D80	3916	Transfers from trust and fiduciary fund	
	Other	D89 39018	3934	Proceeds from long-term notes/bonds	
Please continue in next column.			TOTAL REVENUES \longrightarrow		
			\$25200428		

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			
4110	County convention costs	E29 10386	G29	F29
4120	Judicial	E25	G25	F25
4122	Jury costs	E25	G25	F25
4123	County Attorney's Office (Reg. Pros./Pros. Grant)	E25 1049565	G25	F25
4124	Victim Witness Advocacy Program	E25	G25	F25
4130	Executive	E29 330167	G29	F29
4150	Financial administration (& Treasurer)	E23 437553	G23	F23
4155	Personnel administration	E29 941970	G29	F29
4192	Medical examiner	E62 11204	G62	F62
4193	Register of deeds	E29 466122	G29	F29
4194	Government building maintenance	E31 564034	G31	F31
4196	Insurance not otherwise allocated	E89	G89	F89
4198	Contingency			
41__	Other — Specify Z Computer Operations	E89 262351	G89	F89
41__	Safety	E89 130451	G89	F89
4211	4200 Public safety and corrections Sheriff's department	E62 1276624	G62	F62
4212	Temporary custody of prisoners	E62	G62	F62
4214	Sheriff's Support services	E62	G62	F62
4219	Other public safety (FMA)	E89 592882	G89	F89
4230	Correction	E04 3532390	G04	F04
4235	Adult probation and parole	E05	G05	F05
4301	4300 County Farm Administration	E89	G89	F89
4302	Operating expense	E89 328479	G89	F89
4309	Other — Specify Z	E89	G89	F89
		E89	G89	F89
4411	4400 County nursing home Administration	E77	G77	F77
4412	Operating expense	E77	G77	F77
		E77	G77	F77
		E77	G77	F77
4439	Other health (ALF)	E32 522295	G32	F32
	SUBTOTAL all expenditures	\$ 10456473	\$ -0-	\$ -0-

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 <i>from page 4.</i>	104,564.73		
4441	4440 Human services Administration	E79 1260288	G79	F79
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 -0-	G79	F79
444	Other — Specify <input checked="" type="checkbox"/> Inter Nursing Care Other Assistance Programs	E89 4965306 211507	G89	F89
444	Other — Specify <input checked="" type="checkbox"/> Alternative Sentencing	E89 421796	G89	F89
4611	4610 Cooperative extension services Administration	E59	G59	F59
4619	Other conservation	E59 41197	G59	F59
4651	4650 Economic Development Administration	E89	G89	F89
4652	Economic development	E89	G89	F89
4659	Other	E89	G89	F89
4711	4700 Debt service Principal, long-term bonds and notes	2238920		
4721	Interest, long-term bonds and notes	189 1631813		
4723	Interest on revenue anticipation notes	189 477158		
47	Other debt service	E23		
4800	Intergovernmental transfers 4900 Capital outlay			
4901	Land and improvements			
4902	Machinery, vehicles, and equipment	395750	395750	
4903	Buildings			
490	Other			
491	Transfers to — Specify <input checked="" type="checkbox"/> Special Revenue Funds	408494		
491	Specify <input checked="" type="checkbox"/> Capital Proj. Fund	257108		
491	Specify <input checked="" type="checkbox"/>			
GRAND TOTAL ALL EXPENDITURES		\$ 2276580	\$ 395750	\$ -0-

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
12	31	09

Long-term bonds/notes outstanding List each issue separately	Purpose of issue — Mark (X) appropriate column					Amount
	Hospital bonds	Court house	Farm	Corrections	Other	
(a)						(c)
1. 1997 Assisted Living Nursing Home	X					930,000
2. 2001 Jail Expansion Study			X			300,000
3. 2001 Jaffrey District Court		X				1,560,000
4. 2005 Honeywell Energy Conserv				X		577,543
5. 2007 Jail Construction				X		33,300,000
6.						
7.						

8. Total long-term bonds/notes outstanding
end of fiscal year _____ \$ 36,667,543

Part III RECONCILIATION OF OUTSTANDING LONG-TERM INDEBTEDNESS

	Amount
1. Outstanding debt — Beginning of fiscal year	39,096,543
2. New debt created during the fiscal year	-0-
a. Long-term notes issued	-0-
b. Bonds issued	-0-
3. TOTAL — Sum of lines 2a and 2b	\$ -0-
4. TOTAL — Sum of lines 1 and 3	\$ 39,096,543
5. Debt retirement during fiscal year	114,000
a. Long-term notes paid	114,000
b. Bonds paid	2,315,000
6. TOTAL — Sum of lines 5a and 5b	\$ 2,429,000
7. TOTAL outstanding debt — End of fiscal year Line 4 less line 6	\$ 36,667,543

Part IV SUMMARY OF REVENUES FOR ALL OTHER FUNDS			
A. REVENUE AND OTHER FINANCING SOURCES			
	T01	T01	T01
	(a)	(b)	(c)
	Capital projects	Special revenue	Enterprise
			Internal service
			Proprietary funds
1. Revenue from taxes/assessments	T29	T29	T29
2. Revenue from licenses, fees, etc.	B89	B89	B89
3. Revenue directly from Federal Government	C89	C89	C89
4. Revenue from State of New Hampshire	D89	D89	D89
5. Revenue from other government	A89	A89	A89
6. Revenue from charges for service — Specify ↗		27,384	1,923,568
a. Deeds Surcharge	A89		
b. Interest	A89	159,231	1,424
c. Other	A89	1,550,000	497,544
d. Intergovernmental Extension Grants	A89	496	
7. Revenue from miscellaneous sources — Specify ↗	U20	U20	U20
a. Interest on investments	U99	U99	U99
b. Other miscellaneous sources			1,247,120
8. Intfund operating transfers in			
9. Proceeds from long-term notes/bonds			
10. TOTAL REVENUE AND OTHER SOURCES ←	\$ 1,709,231	\$ 526,848	\$ 12,707,075
			\$ 2,258,890

CONTINUE WITH PART B ON THE NEXT PAGE.

Part IV SUMMARY OF EXPENDITURES FOR ALL OTHER FUNDS — Continued

B. EXPENDITURE (BY FUNCTION)		F31	E31	E31	Proprietary funds
		(a)	(b)	(c)	(d)
		Capital projects	Special revenue	Enterprise	Internal service
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 — Specify <i>Z</i>	F89	E89	E89	
a.	General Govt	F89	E89	E89	
b.	Administration	F89	E89	E89	2,662,117
8.	Capital outlay	F89	F89	F89	2,332
9.	Depreciation/Amortization				43,246
10.	Debt service	E23	E23	E23	
11.	Interfund operating transfers out				
12.	Intergovernmental transfers				
13.	TOTAL EXPENDITURES		\$ 18,279,411	\$ 622,828	\$ 15,136,412
					\$ 2,662,117

Remarks

Part V BALANCE SHEET FOR SUMMARY OF ALL OTHER FUNDS — Continued				
B. LIABILITIES AND FUND EQUITY				
1. Liabilities				
Acct. No.	(a) Capital projects	(b) Special revenue	Proprietary funds	
			(c) Enterprise	(d) Internal service
a. Accounts payable	2020	169,664	214,660	111,220
b. Compensated absences	2030			
c. Contracts payable	2060	601,817		
d. Due to other government	2070		157,890	
e. Due to other funds	2080	367,486	7,056	2,895,657
f. Other — Specify \neq Retainage Payable		1,963,017		
f. Other — Specify \neq Retainage Payable				
(1) Accrued liabilities	2		308,192	
(2) Current Portion-Long Term Debt	2		158,510	
(3) Non-Current Liabilities	2		764,785	
g. TOTAL liabilities — Sum of lines a through f(3) ←				
\$ 3,101,984				
\$ 7,056				
\$ 4,499,694				
2. Fund equity/Capital				
a. Reserve-encumbrances	2440	95,623		
b. Reserve — Special purpose	2490			
c. Unreserved fund balance	2630	4,089,554	750,174	
d. County contributed capital	2610			
e. Other contributed capital	2620			
f. Retained earnings	2790		1,817,041	563,247
g. TOTAL fund equity — Sum of lines a through f ←				
\$ 4,089,554				
\$ 845,797				
\$ 1,817,041				
\$ 563,247				
3. TOTAL LIABILITIES AND FUND EQUITY				
Sum of lines 1g and 2g ←				
\$ 7,191,538				
\$ 852,853				
\$ 6,316,735				
\$ 674,467				

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 3,906,543	29U -0-	39U 2,429,000	49U 1,477,543

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	Z000	13,432,731
------------------	------	------------

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