

RECEIVED

2.760.229 453

2010

FORM F-65(MS-45) APR 05 2010  
(8-25-2009)

GOVERNMENTS DIVISION USE ONLY

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



30 1 004 004 1.00 32772  
COOS COUNTY  
COMMISSIONER  
P. O. BOX 10  
WEST STEWARTSTOWN, NH 03597

**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 Coos

MAILING ADDRESS	Number and street		Telephone	
	PO Box 10, 136 County Farm Road	Area code	Number	Extension
Town	State	ZIP Code	FAX	
West Stewartstown	NH	03597	Area code	Number
			603	246-8117

APR 05 2010

NHDRA 77

**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

Coos

3/24/10

Preparer (Please print or type)

Signature

Gail E. Goerke

Gail E Goerke

3/24/10

PROCESSING DIVISION

VE09 2010 File

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

As of December 31, 200 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	4,645,814	5,327,191
b. Investments (AgriMark)		1030	58,040	62,700
c. Taxes receivable (Unincorporated places)		1080	240,747	27,132
d. Municipal assessments receivable		1081		
e. Tax liens receivable (Unincorporated places)		1110	573	0
f. Accounts receivable		1150	642,781	762,274
g. Due from other governments		1260	717,118	678,077
h. Due from other funds		1310	30,460	44,432
i. Inventory (current portion)		1410	101,370	117,120
j. Prepaid items - Specify WSNH		1430	127,507	18,886
CCNH			132,657	17,146
County			25,780	860
Farm			85,000	0
Recycling			2,502	4,275
k. Other current assets - Specify		1700	874,350	777,200
Future Debt Retirement				
<b>TOTAL ASSETS</b>			\$ 7,684,699	\$ 7,834,793
B. LIABILITIES AND FUND EQUITY				
1. Current liabilities				
a. Accounts payable		2020	1,371,855	1,256,467
b. Compensated absences payable		2030		
c. Contracts payable		2060		
d. Due to other governments		2070	162,271	170,797
e. Due to other funds		2080		
f. Deferred revenue		2220		
g. Notes payable - <del>Current</del> 10 Year		2230	874,350	777,200
h. Bonds payable - Current		2250		
i. Other payables - Specify		2270	160,135	119,655
Accrued Expenses, Payroll Withholding, Timber Security Bonds, Electronic Monitoring Deposits, Medicare Overpayment				
<b>TOTAL LIABILITIES</b>			\$ 2,568,611	\$ 2,324,119
2. Fund equity				
a. Reserve for encumbrances		2440	123,946	47,588
b. Reserve for special purposes		2490	2,716,978	2,702,857
c. Unreserved fund balance		2530	2,275,164	2,760,229
<b>TOTAL FUND EQUITY</b>			\$ 5,116,088	\$ 5,510,674
<b>3. TOTAL LIABILITIES AND FUND EQUITY</b>			\$ 7,684,699	\$ 7,834,793

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	T01	Property taxes (Unincorporated places)	180,357	3401	3400 Charges for services (General fund)	A89	224,995
3111	Municipal assessment	T01		11,552,800	3402	Register of deeds	A89	306,185
3120	Land use change tax (Unincorporated)	T01		2,100	3403	Corrections	A89	42,993
3180	Resident tax (Unincorporated places)	T01			3404	Nursing homes	A89	12,491,858
3185	Yield tax (Unincorporated places)	T01		431,634	3406	Cooperative extension	A59	
3186	Payments in lieu of tax (Unincorporated) (AMC)	U99		14,886	3407	Maintenance department	A89	
3187	Federal Payments in lieu of tax	U99		325,095	340_	Other — Specify <input checked="" type="checkbox"/> County Farm	A89	261,624
31_	Other — Specify <input checked="" type="checkbox"/>				340_	Recycling	A89	170,585
1.	Excavation Taxes			1,183	340_	Transfer Station	A89	22,500
2.	Interest Delinq Tax	T99		1,515	340_		A89	
	Interest Delinq Tax	T29		304	340_		A89	
3290	Revenue from licenses, permits, and fees			956	340_		A89	
3220	Motor Vehicle Fees			28,988	340_		U11	
3230	Building Permits			1,755	3501	3500 Revenue from miscellaneous sources		
	3300 Revenue from Federal Government	B01			3502	Sale of county property	U20	25,258
	Airports	B59			3503	Savings, Educ, Spec Rev Interest on investments	U40	
	Natural resources	B80			350_	Rents	U41	
	Sewerage	B89			3504	Royalties	U30	
	Other	B89			3506	Fines and forfeits	U99	
APR 05 2010					3508	Insurance premiums and reimbursements	U99	40,360
					3509	Private or public donations	U50	
	3350 Revenue from the State of New Hampshire	C90				Other miscellaneous sources	U99	39,282
3351	ARRA-FMAP			883,747				
3352	Equitable Educ Aid	C90		2,778				
	Meals & Room Tax	C80		4,069				
3353	Medical Proshare	C89		1,019,885	3912	3900 Other financial sources		
3356	State and Federal Forest Land (unincorporated places)	C89		167		Transfers from special revenue funds		40,000
3359	Other — Specify <input checked="" type="checkbox"/>	C89		31,030	3913	Transfers from capital project funds		
	Victim/Witness			6,634	3914	Transfers from proprietary funds		
	County Attorney	C79			3915	Transfers from capital reserve		
	Welfare (including Medicaid)	D80			3916	Transfers from trust and fiduciary fund		
	3370 Revenue from other governments	D80			3934	Proceeds from long-term notes/bonds		
	Sewerage	D89						
	Other	D89						
	Please continue in next column.							
						TOTAL REVENUES		\$ 28,155,523

**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)
<b>4110</b>	<b>4100 General government</b> County convention costs	E29 <b>27,638</b>	G29	F29
4120	Judicial	E25	G25	F25
4122	Jury costs	E25	G25	F25
4123	County Attorney's Office	E25 <b>229,272</b>	G25	F25
4124	Victim Witness Advocacy Program	E25 <b>71,045</b>	G25	F25
4130	Executive	E29 <b>126,212</b>	G29	F29
4150	Financial administration	E23 <b>4,244</b>	G23	F23
4155	Personnel administration	E29	G29	F29
4192	Medical examiner	E62 <b>11,046</b>	G62	F62
4193	Register of deeds	E29 <b>278,954</b>	G29	F29
4194	Government building maintenance	E31	G31	F31
4196	Insurance not otherwise allocated	E89	G89	F89
4198	Contingency			
41__	Other — Specify <b>Z</b> Recycling	E89 <b>128,324</b>	G89	F89
41__	Transfer Station Unincorporated Places	E89 <b>20,061</b>	G89	F89
4211	4200 Public safety and corrections Sheriff's department	E62 <b>588,976</b>	G62	F62
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 <b>1,828,873</b>	G04	F04
4235	Adult probation and parole	E05	G05	F05
4301	4300 County Farm Administration	E89	G89	F89
4302	Operating expense	E89 <b>401,202</b>	G89	F89
4309	Other — Specify <b>Z</b>	E89	G89	F89
		E89	G89	F89
4411	4400 County nursing home Administration	E77 <b>987,302</b>	G77	F77
4412	Operating expense	E77 <b>16,266,322</b>	G77	F77
		E77	G77	F77
		E77	G77	F77
4439	Other health	E32	G32	F32
	<b>SUBTOTAL all expenditures</b>	<b>\$ 21,593,372</b>	<b>\$ 146,860</b>	<b>\$</b>

**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)
	<b>SUBTOTAL all expenditures — Enter figures from page 4.</b>	<b>21,593,372</b>	<b>146,860</b>	
4441	4440 Human services Administration	E79	G79	F79
4442	Money paid <b>directly</b> to needy persons covered by Federal aid programs (Temporary Assistance for Needy Families)	J67		
4442	Money paid <b>directly</b> to needy persons <b>not</b> covered by Federal aid programs (general relief, home relief, poor relief, etc.)	J68		
4443	Board and care of children	E79	G79	F79
444	Other — Specify <input checked="" type="checkbox"/>	E89	G89	F89
444	<b>Social Service Agencies</b>			
444	Other — Specify <input checked="" type="checkbox"/>	E89	G89	F89
444	<b>Placement Prevention</b>			
444	Placement Prevention	E89	G89	F89
4611	4610 Cooperative extension services Administration (Extension)	E59	G59	F59
4619	Other conservation (Conservation District)	E59	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	189		
4721	Interest, long-term bonds and notes	189		
4723	Interest on <del>REVENUE</del> Tax anticipation notes	189		
47	Other debt service	E23		
4800	<b>Intergovernmental transfers</b>			
	4900 Capital outlay			
4901	Land and improvements			
4902	Machinery, vehicles, and equipment			
4903	Buildings			
490	Other			
491	Transfers to — Specify <input checked="" type="checkbox"/>			
491	Specify <input checked="" type="checkbox"/>			
491	Specify <input checked="" type="checkbox"/>			
491	Specify <input checked="" type="checkbox"/>			
	<b>GRAND TOTAL ALL EXPENDITURES</b>	<b>\$ 27,405,077</b>	<b>\$ 146,860</b>	<b>\$</b>

**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 **12** Day **31** Year **09**

Long-term bonds/notes outstanding <i>List each issue separately</i>	Purpose of issue — Mark (X) appropriate column (b)					Amount (c)
	Hospital bonds	Court house	Farm	Corrections	Other	
1. 10 Year Loan West Stewartstown Addition/Renovations	<b>X</b>					<b>777,200</b>
2.						
3.						
4.						
5.						
6.						
7.						

8. Total long-term bonds/notes outstanding \_\_\_\_\_  
end of fiscal year \_\_\_\_\_ \$ **777,200**

**Part III RECONCILIATION OF OUTSTANDING LONG-TERM INDEBTEDNESS**

	Amount
1. Outstanding debt — Beginning of fiscal year	<b>874,350</b>
2. New debt created during the fiscal year	
a. Long-term notes issued	
b. Bonds issued	
3. TOTAL — Sum of lines 2a and 2b	<b>0</b>
4. TOTAL — Sum of lines 1 and 3	<b>\$ 874,350</b>
5. Debt retirement during fiscal year	
a. Long-term notes paid	<b>97,150</b>
b. Bonds paid	
6. TOTAL — Sum of lines 5a and 5b	<b>\$ 97,150</b>
7. TOTAL outstanding debt — End of fiscal year <i>Line 4 less line 6</i>	<b>\$ 777,200</b>

**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)
	T01	T01	T01	
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 — <i>Specify</i> ↴				
a. _____	A89	A89	A89	
b. _____	A89	A89	A89	
c. _____	A89	A89	A89	
d. _____	A89	A89	A89	
7. Revenue from miscellaneous sources — <i>Specify</i> ↴	U00	U00	U00	
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> <input checked="" type="checkbox"/>	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				
<b>13. TOTAL EXPENDITURES</b> →	\$	\$	\$	\$

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)
<b>1. Current assets</b>					
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> <u>  </u>	14__				
<b>2. Fixed assets</b>					
a. Land and improvements	1610			453,327	
b. Buildings	1620			5,622,184	
c. Machinery, vehicles, equipment	1640			1,213,841	
d. Construction in progress	1650				
e. Accumulated depreciation	1690			(3,844,583)	
f. Other assets	1700				
<b>3. TOTAL ASSETS</b> →	XXXXX	\$	\$	\$ 3,444,769	\$

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)
<b>1. Liabilities</b>					
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 — Specify $\checkmark$					
(1) <u>Property &amp; Equipment</u>	2__			3,444,769	
(2) _____	2__				
(3) _____	2__				
<b>g. TOTAL liabilities</b> — Sum of lines a through f(3) —————>		\$	\$	\$ 3,444,769	\$
<b>2. Fund equity/Capital</b>					
a. Reserve-encumbrances	2440				
b. Reserve — Special purpose	2490				
c. Unreserved fund balance	2530				
d. County contributed capital	2610				
e. Other contributed capital	2620				
f. Retained earnings	2790				
<b>g. TOTAL fund equity</b> — Sum of lines a through f —————>		\$	\$	\$	\$
<b>3. TOTAL LIABILITIES AND FUND EQUITY</b> Sum of lines 1g and 2g —————>		\$	\$	\$ 3,444,769	\$

**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 <b>(Safety, Dispatch, Fire, Cities – Towns Solid Waste, Health)</b>	4610 4199	\$ M59 M89 <b>159,781</b> <b>76,740</b>
Purpose (a)	Account No. (b)	Amount paid to the State (c)
Welfare	L79	\$ <b>5,315,821</b>
All other purposes <b>(DRED)</b>	4199	<b>65,000</b>

**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 <b>874,350</b>	29U	39U	49U <b>777,200</b>

**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	<b>12,094,977</b>
------------------	-----	-------------------

**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

