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2010

FORM F-65(MS-45)  
(6-25-2009)

NH DEPT OF REVENUE  
MUNICIPAL SERVICES

STATE OF NEW HAMPSHIRE  
DEPARTMENT OF REVENUE ADMINISTRATION  
MUNICIPAL SERVICES DIVISION



# NEW HAMPSHIRE ANNUAL COUNTY FINANCIAL REPORT

GOVERNMENTS DIVISION USE ONLY

301 009 009 1.00 121581  
STRAFFORD COUNTY  
COMMISSIONER  
P.O. BOX 799  
DOVER, NH 03821

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 Stratford

MAILING ADDRESS	Number and street		Telephone	
	P. O. Box 799		Area code	Number
Town	State	ZIP Code	Area code	Number
Dover	NH	03821-0799	603	742-1458
				FAX
			Area code	Number
			603	743-4407

### 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

*Diane A. Legere*

County

Stratford

Date

5/14/10

Preparer (Please print or type)

Diane A. Legere

Signature

*Diane A. Legere*

Date

5/14/10

*Cpt. P. G. Audit*

**Part I**

**GENERAL FUND BALANCE SHEET - MODIFIED ACCRUAL**

As of December 31, 2009 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	-46,783	2,352,098
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	1,282,315	1,820,812
g. Due from other governments	1260		
h. Due from other funds	1310	28,093,577	11,049,145
i. Inventory (current portion)	1410		
j. Prepaid items - Specify	1430		
<u>Maintenance Contracts</u>		3,438	975,332
k. Other current assets - Specify	1700		
<u>Due from Inmate Trust</u>			3,781
<b>TOTAL ASSETS</b>		\$29,332,547	\$16,201,168
<b>B. LIABILITIES AND FUND EQUITY</b>			
1. Current liabilities			
a. Accounts payable	2020	3,349,312	562,077
b. Compensated absences payable	2030		
c. Contracts payable	2060		
d. Due to other governments	2070		
e. Due to other funds	2080	3,615,055	4,431,576
f. Deferred revenue	2220		39,955
g. Notes payable - Current	2230	5,317,210	11,086,000
h. Bonds payable - Current	2250		
i. Other payables - Specify	2270		
<u>Inmates</u>		40,128	
<b>TOTAL LIABILITIES</b>		\$12,321,705	\$16,119,608
<b>2. Fund equity</b>			
a. Reserve for encumbrances	2440		
b. Reserve for special purposes	2490	27,608,028	9,300,820
c. Unreserved fund balance	2530	(10,597,186)	(9,219,260)
<b>TOTAL FUND EQUITY</b>		\$17,010,842	\$ 81,560
<b>3. TOTAL LIABILITIES AND FUND EQUITY</b>		\$29,332,547	\$16,201,168



**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 County convention costs	E29 9,588	G29	F29
4120	Judicial	E25	G25	F25
4122	Jury costs	E25	G25	F25
4123	County Attorney's Office	E25 1,763,811	G25	F25
4124	Victim Witness Advocacy Program	E25	G25	F25
4130	Executive	E29 30,765	G29	F29
4150	Financial administration	E23 334,590	G23	F23
4155	Personnel administration	E29	G29	F29
4192	Medical examiner	E62 20,353	G62	F62
4193	Register of deeds	E29 518,245	G29	F29
4194	Government building maintenance	E31 426,437	G31	F31
4196	Insurance not otherwise allocated	E88 2,472,090	G88	F88
4198	Contingency	E89 30,511	G89	F89
41	Other — Specify <i>Misc</i>	E89 991,092	G89	F89
41		E89	G89	F89
4200	Public safety and corrections Sheriff's department	E62 1,320,792	G62	F62
4212	Temporary custody of prisoners	E62	G62	F62
4214	Sheriff's Support services	E62	G62	F62
4219	Other public safety	E89 608,861	G89	F89
4230	Correction	E04 10,243,058	G04	F04
4235	Adult probation and parole	E05	G05	F05
4300	County Farm Administration	E89	G89	F89
4302	Operating expense	E89	G89	F89
4309	Other — Specify <i>Z</i>	E89	G89	F89
		E89	G89	F89
4400	County nursing home Administration	E77 1,258,486	G77	F77
4412	Operating expense	E77 19,564,501	G77	F77
		E77	G77	F77
		E77	G77	F77
4439	Other health	E32	G32	F32
	<b>SUBTOTAL all expenditures</b>	<b>\$35,593,180</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>35,593,180</b>		
4441	4440 Human services Administration	E79	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	G79	F79
444	Other — Specify Z	E89	G89	F89
444	Other — Specify Z	E89	G89	F89
444	Other — Specify Z	E89	G89	F89
4611	4610 Cooperative extension services Administration	E59	G59	F59
4619	Other conservation			
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	1,519,199 189		
4721	Interest, long-term bonds and notes	878,615 189		
4723	Interest on revenue anticipation notes			
47	Other debt service	E23 1,042,614		
4800	Intergovernmental transfers 4900 Capital outlay			
4901	Land and improvements			
4902	Machinery, vehicles, and equipment	79,644		
4903	Buildings			
490	Other			
491	Transfers to — Specify Z			
491	Specify Z			
491	Specify Z			
491	Specify Z			
<b>GRAND TOTAL ALL EXPENDITURES</b>		<b>\$49,804,805</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	Day	Year
12	31	09

Long-term bonds/notes outstanding <i>List each issue separately</i>	Purpose of Issue — Mark (X) appropriate column				Amount
	Hospital bonds	Court house	Farm	Corrections	
(a)					(c)
1. 2001 Capital Improvements		X			142,838
2. 2002 Jail Project				X	14,000,000
3. 2002 Refinance		X			180,000
4. 2003 Capital Projects		X			800,000
5. 2004 Capital Projects		X			3,360,000
6. 2006 Jail Project				X	810,000
7. 2009 Capital Projects		X		X	4,182,025
8. Total long-term bonds/notes outstanding end of fiscal year					\$23,474,863

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

	Amount
1. Outstanding debt — Beginning of fiscal year	21,027,838
2. New debt created during the fiscal year	
a. Long-term notes issued	
b. Bonds issued	4,182,025
3. TOTAL — Sum of lines 2a and 2b	\$4,182,025
4. TOTAL — Sum of lines 1 and 3	\$25,209,863
5. Debt retirement during fiscal year	
a. Long-term notes paid	
b. Bonds paid	1,735,000
6. TOTAL — Sum of lines 5a and 5b	\$
7. TOTAL outstanding debt — End of fiscal year <i>Line 4 less line 6</i>	\$23,474,863

**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 137,466	C89	
5. Revenue from other government	D89	D89	D89	
6. Revenue from charges for service — Specify <input checked="" type="checkbox"/>	A89	A89	A89	
a. Dispatch Capital	88,402			
b. Nursing Home			15,468,342	
c.				
d.				
7. Revenue from miscellaneous sources — Specify <input checked="" type="checkbox"/>	U20	U20	U20	
a. Interest on investments	231			
b. Other miscellaneous sources		83,422		
8. Interfund operating transfers in				
9. Proceeds from long-term notes/bonds				
<b>10. TOTAL REVENUE AND OTHER SOURCES</b> →	<b>\$ 88,633</b>	<b>\$ 220,888</b>	<b>\$ 15,468,342</b>	<b>\$</b>

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	Internal service
	F31	E31	(c)	(d)
1. Maintenance of government buildings			E31	
2. Public safety	F89 31,375	E89	E89	
3. Corrections	F05	E05	E05	
4. County nursing home	F77	E77	E77 20,822,987	
5. Human services	F79	E79	E79	
6. Cooperative extension services	F59	E59	E59	
7. Other — Specify $\checkmark$	F89	E89	E89	
a. SSCHC Grant		185,703		
b.	F89	E89	E89	
8. Capital outlay	F89 315,315	F89	F89	
9. Depreciation/Amortization				
10. Debt service	E23	E23	E23	
11. Interfund operating transfers out				
12. Intergovernmental transfers				
13. TOTAL EXPENDITURES	\$ 346,690	\$ 185,703	\$ 20,822,987	\$

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	110,902		1,500	
b. Investments	1030				
c. Accounts receivable	1150			2,557,120	
d. Due from other government	1260		14,252	5,155,409	
e. Due from other funds	1310	2,420,278	314,140		
f. Other — Specify <i>Inventories</i> <i>Prepaid Expenses</i>	14			82,627 34,887	
<b>2. Fixed assets</b>					
a. Land and improvements	1610			207,983	
b. Buildings	1620			7,491,404	
c. Machinery, vehicles, equipment	1640			3,312,581	
d. Construction in progress	1650				
e. Accumulated depreciation	1690			(7,955,259)	
f. Other assets	1700				
<b>3. TOTAL ASSETS</b> →	XXXXX	\$2,731,180	\$ 330,392	\$10,888,254	\$

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			324,782	
b. Compensated absences	2030			703,978	
c. Contracts payable	2060				
d. Due to other government	2070				
e. Due to other funds	2080		308,812	9,259,744	
f. Other — Specify $\checkmark$					
(1) Bonds Payable	2			615,138	
(2)	2				
(3)	2				
<b>g. TOTAL liabilities</b> — Sum of lines a through f(3) —————>			\$ 308,812	\$ 10,903,642	\$
<b>2. Fund equity/Capital</b>					
a. Reserve-encumbrances	2440				
b. Reserve — Special purpose	2490				
c. Unreserved fund balance	2530	2,731,180	21,580		
d. County contributed capital	2610			2,441,573	
e. Other contributed capital	2620			(2,456,961)	
f. Retained earnings	2790				
<b>g. TOTAL fund equity</b> — Sum of lines a through f —————>		\$ 2,731,180	\$ 21,580	\$ (15,388)	\$
<b>3. TOTAL LIABILITIES AND FUND EQUITY</b> Sum of lines 1g and 2g —————>		\$ 2,731,180	\$ 330,392	\$ 10,888,254	\$

**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	\$ 145,083.53
Cities - Towns	4199	
Purpose (a)	Account No. (b)	Amount paid to the State (c)
Welfare		\$
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 21,027,838	29U 4,182,025	39U 1,735,000	49U 23,474,863

**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  
\$ 21,425,369

**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 Omit cents (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

## STRAFFORD COUNTY

	<u>SOURCES OF REVENUES (CONT.)</u>		
	<u>EST. REVENUE PRIOR YEAR</u>	<u>ACT. REVENUE PRIOR YEAR</u>	<u>EST. REVENUE ENSUING YEAR</u>
3356			
Bailiff Reimbursement	\$151,780	\$168,728	\$151,780
Human Services - 5% Monies	\$160,883	\$176,970	\$0
Sewer Grant	\$3,814	\$0	\$3,615
Academy Program	\$66,872	\$34,949	\$0
Family Intervention Grant	\$0	\$0	\$35,570
STOP VAWA Grant	\$0	\$0	\$14,873
Drug Rebate	\$30,000	\$0	\$0
Child Advocacy	\$25,000	\$13,702	\$0
Therapeutic Community	\$37,394	\$32,824	\$25,000
PEPP Grant	\$36,842	\$30,577	\$29,589
CAC Grants	<u>\$0</u>	<u>\$58,527</u>	<u>\$45,407</u>
Total Intergovernmental Revenues	\$512,585	\$516,278	\$305,834
350			
Correctional Industries	\$30,000	\$0	\$30,000
Dispatch Alarm System	\$1,000	\$320	\$1,000
Laundry Contract	\$140,000	\$140,000	\$140,000
Employee Health Insurance Contributions	\$415,520	\$0	\$473,000
Insurance Refunds	\$7,000	\$0	\$7,000
Registry Surcharge	\$50,100	\$41,466	\$39,690
Sheriff Special Detail	\$65,000	\$32,993	\$45,000
Court Jester Cafe	\$84,045	\$63,417	\$83,085
Jail Commissary	\$85,000	\$78,187	\$80,000
Radio Technician	\$0	\$0	\$0
ATM Surcharge	\$0	\$1,459	\$0
Drug Court Fees	<u>\$15,000</u>	<u>\$15,688</u>	<u>\$15,000</u>
Total Miscellaneous	\$892,665	\$373,529	\$913,775