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2011

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**

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

**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 December 31, 2011

County of Cheshire

MAILING ADDRESS	Number and street			Telephone		
	33 West Street			Area code	Number	Extension
	Town			603	355-3030	
	Keene			FAX		
	State	ZIP Code	Area code	Number		
	NH	03431	603	355-3000		

RECEIVED

AUG 13 2012

NH DEPT OF REV ADMIN
MUNICIPAL SERVICES

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>Rain Pat</i>		County Cheshire	Date 8/8/12
Preparer (Please print or type) Sheryl Trombly	Signature <i>Sgt J Trombly</i>	Date 8/8/12	

Part I GENERAL FUND BALANCE SHEET - MODIFIED ACCRUAL

As of December 31, 2011 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	1,472,962	3,946,551
b. Investments	1030	960	960
c. Taxes receivable (Unincorporated places)	1080		
d. Municipal assessments receivable	1081		
e. Tax liens receivable (Unincorporated places)	1110		
f. Accounts receivable	1150	226,007	102,563
g. Due from other governments	1260	153,842	195,207
h. Due from other funds	1310	3,518,561	3,733,655
i. Inventory (current portion)	1410		
j. Prepaid items <i>Specify</i>	1430		
pre-paid expenses		95,541	94,611
k. Other current assets <i>Specify</i>	1700		
TOTAL ASSETS		5,467,873	8,073,547
B. LIABILITIES AND FUND EQUITY			
1. Current liabilities			
a. Accounts payable	2020	1,088,976	422,890
b. Compensated absences payable	2030	304,502	
c. Contracts payable	2060		
d. Due to other governments	2070	590,340	1,750,800
e. Due to other funds	2080	158,982	302,542
f. Deferred revenue	2220	24,750	50,148
g. Notes payable - Current	2230		
h. Bonds payable - Current	2250		
i. Other payables <i>Specify</i>	2270		
accrued expenses			719,968
TOTAL LIABILITIES ----->		2,167,550	3,246,348
2. Fund equity			
a. Nonspendable Fund Balance	2440		94,611
b. Restricted Fund Balance	2450		
c. Committed Fund Balance	2460		483,164
d. Assigned Fund Balance	2490	42,152	38,916
e. Unassigned Fund Balance	2530	3,258,171	4,210,508
TOTAL FUND EQUITY ----->		3,300,323	4,827,199
3. TOTAL LIABILITIES AND FUND EQUITY ----->		5,467,873	8,073,547

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 176589
3111	Municipal assessment	T01 23861006	3402	Register of deeds	A89 465497
3120	Land use change tax (Unincorporated)	T01	3403	Corrections	A89 1004560
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_	Farm	A89 513815
1.			340_	Transportation	A89 60172
2.		U99	340_	Assisted Living Facility	A89 544079
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 4389
	Natural resources	B59	3503	Rents	U40 602823
	Sewerage	B80	350_	Royalties	U41
	Other	B89	3504	Fines and forfeits	U30
	Grants	308162	3506	Insurance premiums and reimbursements	U99
	Freed up FMAP	300000	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 75682
3352	Incentive funds	C30		Transfer from Agency Fu	17590
	Sewerage	C80			
3354	Water pollution grants	C89	3912	3900 Other financial sources Transfers from special revenue funds	352812
3356	State and Federal Forest Land (unincorporated places)	C89	3913	Transfers from capital project funds	
3359	Other — <i>Specify</i> ↗ misc non-federal grants	C89 177493	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 427702	3934	Proceeds from long-term notes/bonds	
Please continue in next column. ↗			TOTAL REVENUES →		\$ 29320073

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)
4110	4100 General government County convention costs	E29 10661	G29	F29
4120	Judicial	E25	G25	F25
4122	Jury costs	E25	G25	F25
4123	County Attorney's Office	E25 1068379	G25	F25
4124	Victim Witness Advocacy Program	E25	G25	F25
4130	Executive	E29 242304	G29	F29
4150	Financial administration	E23 454201	G23	F23
4155	Personnel administration	E29 1435723	G29	F29
4192	Medical examiner	E62 14970	G62	F62
4193	Register of deeds	E29 391192	G29	F29
4194	Government building maintenance	E31 352824	G31	F31
4196	Insurance not otherwise allocated	E89	G89	F89
4198	Contingency			
41__	Other — <i>Specify</i> <input checked="" type="checkbox"/> IT	E89 306416	G89	F89
41__	Safety	E89 106145	G89	F89
4211	4200 Public safety and corrections Sheriff's department	E62 1421030	G62	F62
4212	Temporary custody of prisoners	E62	G62	F62
4214	Sheriff's Support services	E62	G62	F62
4219	Other public safety	E89 686403	G89	F89
4230	Correction	E04 5034929	G04	F04
4235	Adult probation and parole	E05	G05	F05
4301	4300 County Farm Administration	E89	G89	F89
4302	Operating expense	E89 194302	G89	F89
4309	Other — <i>Specify</i> <input checked="" type="checkbox"/>	E89	G89	F89
		E89	G89	F89
		E89	G89	F89
4411	4400 County nursing home Administration	E77	G77	F77
4412	Operating expense	E77	G77	F77
	Outside Agencies & Grants	E77 523125	G77	F77
	Alternative Sentencing	E77 302424	G77	F77
4439	Other health	E32 481586	G32	F32
	SUBTOTAL all expenditures →	\$ 13026614	\$ 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 from page 4. →	13026614	0	0
	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 — Specify <input checked="" type="checkbox"/>	E89	G89	F89
	Intermediate Nursing Care	5127779		
444_	Other — Specify <input checked="" type="checkbox"/>	E89	G89	F89
	Related Health costs	1659629		
	4610 Cooperative extension services	E59	G59	F59
4611	Administration			
4619	Other conservation	E59 132913	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	2331100		
4721	Interest, long-term bonds and notes	¹⁸⁹ 1475218		
4723	Interest on revenue anticipation notes	¹⁸⁹ 130303		
47_	Other debt service	E23		
4800	Intergovernmental transfers			
	4900 Capital outlay			
4901	Land and improvements			
4902	Machinery, vehicles, and equipment	43931	43931	
4903	Buildings	37265		37265
490_	Other			
	Transfers to — Specify <input checked="" type="checkbox"/>			
491_	Coop Extension	110314		
491_	Specify <input checked="" type="checkbox"/> Nursing Home	2709924		
491_	Specify <input checked="" type="checkbox"/>			
	GRAND TOTAL ALL EXPENDITURES →	\$ 26784990	\$ 43931	\$ 37265

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 11

(a) Long-term bonds/notes outstanding <i>List each issue separately</i>	(b) Purpose of issue — Mark (X) appropriate column					(c) Amount
	Hospital bonds	Court house	Farm	Corrections	Other	
1. Nursing Home Expansion	X					310000
2. Jail Expansion				X		250000
3. Jaffrey District Courthouse		X				1300000
4. Honeywell Conservation					X	424543
5. Jail Construction				X		29600000
6. Jail Geothermal				X		1100000
7. Water Treatment					X	632213
8. Total long-term bonds/notes outstanding end of fiscal year						\$ 33616756

Part III RECONCILIATION OF OUTSTANDING LONG-TERM INDEBTEDNESS

	Amount
1. Outstanding debt — Beginning of fiscal year	36113958
2. New debt created during the fiscal year	
a. Long-term notes issued	76485
b. Bonds issued	
3. TOTAL — Sum of lines 2a and 2b	\$ 76485
4. TOTAL — Sum of lines 1 and 3	\$ 36190443
5. Debt retirement during fiscal year	
a. Long-term notes paid	78687
b. Bonds paid	2495000
6. TOTAL — Sum of lines 5a and 5b	\$ 2573687
7. TOTAL outstanding debt — End of fiscal year <i>Line 4 less line 6</i>	\$ 33616756

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 — Specify \checkmark	A89	A89		A89	1761603
a. charges for services					9342984
b. capital contributions	A89	A89		A89	3032436
c. _____	A89	A89		A89	25296
d. _____	A89	A89		A89	
7. Revenue from miscellaneous sources — Specify \checkmark	U00	U00		U00	
a. Interest on investments	333	71		115	521
b. Other miscellaneous sources	U99	U99		U99	956959
8. Interfund operating transfers in		110314		2832842	
9. Proceeds from long-term notes/bonds					
10. TOTAL REVENUE AND OTHER SOURCES \longrightarrow	\$ 75889	\$ 122183		\$ 14919799	\$ 3032957

CONTINUE WITH PART B ON THE NEXT PAGE.

Part IV SUMMARY OF EXPENDITURES FOR ALL OTHER FUNDS — Continued

	Capital projects		Special revenue	Proprietary funds	
	(a)	(b)		Enterprise (c)	Internal service (d)
B. EXPENDITURE (BY FUNCTION)					
1. Maintenance of government buildings	F31 36239	E31		E31	
2. Public safety	F89 34472	E89		E89	
3. Corrections	F05	E05		E05	
4. County nursing home	F77	E77	14412292	E77	
5. Human services	F79	E79		E79	
6. Cooperative extension services	F89	E89	116944	E89	
7. Other — Specify \checkmark	F89	E89		E89	
a. social services					
b. economic development & other	F89 507527	E89	1162	E89	2483553
8. Capital outlay	F89 62264	F89		F89	
9. Depreciation/Amortization					
10. Debt service	E23	E23		E23	
11. Interfund operating transfers out	148465		2265		
12. Intergovernmental transfers					
13. TOTAL EXPENDITURES	\$ 788967	\$ 120371	\$ 14915006	\$ 2483553	

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	190172	61182	228370	1260478
b. Investments	1030		25781		
c. Accounts receivable	1150	43676		2437515	
d. Due from other government	1260			394999	
e. Due from other funds	1310	40674		3381	8439
f. Other — Specify \bar{x}					
Prepaid exp, restricted cash: inventory	14			104030	99549
2. Fixed assets					
a. Land and improvements	1610			499271	
b. Buildings	1620			7266953	
c. Machinery, vehicles, equipment	1640			5031169	
d. Construction in progress	1650				
e. Accumulated depreciation	1690			-8338467	
f. Other assets	1700			75211	
3. TOTAL ASSETS	XXXX	\$ 274522	\$ 86963	\$ 7474062	\$ 1368466

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	128766		303429	101460
b. Compensated absences	2030			597133	
c. Contracts payable	2060				
d. Due to other government	2070			147419	
e. Due to other funds	2080		2265	3703943	
f. Other — Specify <input checked="" type="checkbox"/>	2			220623	
(1) Deferred Revenue	2			254220	
(2) other current liabilities	2			805430	
(3) non-current liabilities	2				
g. TOTAL liabilities — Sum of lines a through f(3)	→	\$ 128766	\$ 2265	\$ 6032197	\$ 101460
2. Fund equity/capital					
a. Assigned (formerly reserve for encumbrances)	2440	145756	84698		
b. Assigned (formerly reserve for special purposes)	2490				
c. Unassigned (formerly unreserved fund balance deficit)	2530			-1804252	1267006
d. County contributed capital	2610				
e. Other contributed capital	2620			3474487	
f. Retained earnings	2790				
g. TOTAL fund equity — Sum of lines a through f	→	\$ 145756	\$ 84698	\$ 1670235	\$ 1267006
3. TOTAL LIABILITIES AND FUND EQUITY Sum of lines 1g and 2g	→	\$ 274522	\$ 86963	\$ 7702432	\$ 1368466

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 \$ 191,582
Cities – Towns	4199	M89
Purpose (a)	Account No. (b)	Amount paid to the State (c)
Welfare		L79 \$ 6,787,407
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 36113958	29U 76485	39U 2573687	49U 33616756

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 12382293

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 4178993

CENSUS USE ONLY

PLEASE BE SURE YOU HAVE COMPLETED SECTION VI