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

APR 18 2012

GOVERNMENTS DIVISION USE ONLY

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



**NEW HAMPSHIRE
ANNUAL COUNTY
FINANCIAL REPORT**

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

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 Coös

MAILING ADDRESS	Number and street			Telephone		
	P.O. Box 10, 136 County Farm Road			Area code	Number	Extension
	Town			603	246-3321	235
	West Stewartstown			FAX		
	State	ZIP Code	Area code	Number		
	NH	03597	603	246-8117		

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

Thomas Beady

Coös

4/11/2012

Preparer (Please print or type)

Signature

Date

Gail E. Goerke

Gail E Goerke

4/11/12

Part I

GENERAL FUND BALANCE SHEET - MODIFIED ACCRUAL

As of December 31, 2011, 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	5,199,202	5,039,236
b. Investments	1030	69,479	73,912
c. Taxes receivable (Unincorporated places)	1080	3,058	7,304
d. Municipal assessments receivable	1081		
e. Tax liens receivable (Unincorporated places)	1110	0	749
f. Accounts receivable	1150	765,270	927,716
g. Due from other governments	1260	638,229	424,589
h. Due from other funds	1310	23,166	26,408
i. Inventory (current portion)	1410	114,416	110,828
j. Prepaid items - <i>Specify</i>	1430		
WSNH		946	64,572
CCNH		0	88,188
County		217	16,717
k. Other current assets - <i>Specify</i>	1700		
Future Debt Retirement		680,050	582,900
Federal Funds		132	0
TOTAL ASSETS →		\$ 7,494,165	\$ 7,363,119
B. LIABILITIES AND FUND EQUITY			
1. Current liabilities			
a. Accounts payable	2020	1,431,588	1,340,072
b. Compensated absences payable	2030		
c. Contracts payable	2060		
d. Due to other governments	2070	163,732	159,322
e. Due to other funds	2080		
f. Deferred revenue (Unincorporated)	2220		75,000
g. Notes payable - Current	2230	680,050	582,900
h. Bonds payable - Current	2250		
i. Other payables - <i>Specify</i>	2270	126,266	111,124
Accrued Expenses, Payroll Withholding,			
Timber Security Bonds, Electronic			
Monitoring			
TOTAL LIABILITIES →		\$ 2,401,636	\$ 2,268,418
2. Fund equity			
a. Assigned (formerly reserve for encumbrances)	2440	50,899	32,897
b. Assigned (formerly reserve for special purposes)	2490	2,822,627	2,620,364
c. Unassigned (formerly unreserved fund balance)	2530	2,219,003	2,441,440
TOTAL FUND EQUITY →		\$ 5,092,529	\$ 5,094,701
3. TOTAL LIABILITIES AND FUND EQUITY →		\$ 7,494,165	\$ 7,363,119

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 184,108	3401	3400 Charges for services (General fund) Sheriff's department	A89 248,699
3111	Municipal assessment	T01 13,199,675	3402	Register of deeds	A89 285,451
3120	Land use change tax (Unincorporated)	T01 633	3403	Corrections	A89 13,306
3180	Resident tax (Unincorporated places)	T01	3404	Nursing homes	A89 11,703,947
3185	Yield tax (Unincorporated places)	T01 302,912	3406	Cooperative extension	A59
3186	Payments in lieu of tax (Unincorporated) (AMC)	U99 10,823	3407	Maintenance department	A89
3187	Federal Payments in lieu of tax	U99 332,863	340_	Other — <i>Specify</i> ↗	A89
31_90	Other — <i>Specify</i> ↗		340_	County Farm	A89 463,140
1.	Interest Delinquent Tax	268	340_	Recycling	A89 274,272
2.		U99	340_	Transfer Station	A89 22,500
3290	Revenue from licenses, permits, and fees Other licensing and permit taxes	T29 692	340_		A89
	Motor Vehicle Fees	30,249	340_		A89
	Building Permits	560	3501	3500 Revenue from miscellaneous sources Sale of county property	U11
	3300 Revenue from Federal Government Airports	B01	3502	Savings, Educ, Spec Rev Interest on investments	U20 2,395
	Natural resources	B59	3503	Rents	U40
	Sewerage	B80	350_	Royalties	U41
	Other	B89	3504	Fines and forfeits	U30
	Grants	66,280	3506	Insurance premiums and reimbursements	U99 9,605
3351	3350 Revenue from the State of New Hampshire ARRA-FMAP ARRA-FMAP	C30 832,041	3508	Private or public donations	U50
3352	ARRA-FMAP Adeq Educ Aid/Jobs Prog	C30 11,237	3509	Other miscellaneous sources	U99 24,220
3352	ARRA-FMAP Meals & Rooms	C80 3,304			
3354	ARRA-FMAP Medicaid Proshare	C89 1,363,142	3912	3900 Other financial sources Transfers from special revenue funds	
3356	State and Federal Forest Land (unincorporated places)	C89 141	3913	Transfers from capital project funds	
3359	Other — <i>Specify</i> ↗ Victim Witness/Attorney	C89 34,315	3914	Transfers from proprietary funds	
	Welfare (including Medicaid) See	C79 Nursing Homes	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 →		\$ 29,420,778

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	4,298		
4120	Judicial	E25	G25	F25
4122	Jury costs	E25	G25	F25
4123	County Attorney's Office	260,038	G25	F25
4124	Victim Witness Advocacy Program	73,886	G25	F25
4130	Executive	129,263	G29	F29
4150	Financial administration	96,894	G23	F23
4155	Personnel administration	E29	G29	F29
4192	Medical examiner	8,897	G62	F62
4193	Register of deeds	293,041	G29	F29
4194	Government building maintenance	E31	G31	F31
4196	Insurance not otherwise allocated	E89	G89	F89
4198	XXXXXXXX Recycling	207,769		
41__	Other — Specify <input checked="" type="checkbox"/> Transfer Station	23,728	G89	F89
41__	Unincorporated Places	701,407	G89	F89
4200	Public safety and corrections	E62	G62	F62
4211	Sheriff's department	629,465		
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 1,891,819	G04 10,171	F04
4235	Adult probation and parole	E05	G05	F05
4300	County Farm	E89	G89	F89
4301	Administration			
4302	Operating expense	214,527	G89	F89
4309	Other — Specify <input checked="" type="checkbox"/>	E89	G89	F89
		E89	G89	F89
		E89	G89	F89
4400	County nursing home	E77	G77	F77
4411	Administration	1,045,806		
4412	Operating expense	17,068,983	G77 178,340	F77
		E77	G77	F77
		E77	G77	F77
4439	Other health	E32	G32	F32
	SUBTOTAL all expenditures	\$ 22,649,821	\$ 188,511	\$ 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. →	22,649,821	188,511	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		
		5,802,269		
4443	Board and care of children	E79	G79	F79
444	Other — <i>Specify</i> ↘	E89	G89	F89
444	Social Service Agencies	99,471		
444	Other — <i>Specify</i> ↘	E89	G89	F89
4610	Cooperative extension services	E59	G59	F59
4611	Administration (Extension)	167,664		
4619	Other conservation (Conservation District)	E59	G59	F59
		39,158		
4650	Economic Development	E89	G89	F89
4651	Administration			
4652	Economic development	E89	G89	F89
		15,000		
4659	Other	E89	G89	F89
4700	Debt service			
4711	Principal, long-term bonds and notes			
		97,150		
4721	Interest, long-term bonds and notes	I89		
4723	Interest on tax ^{Tax} anticipation notes	I89		
		53,306		
47	Other debt service	E23		
4800	Intergovernmental transfers			
4900	Capital outlay			
4901	Land and improvements Conservation Grant	45,814		
4902	Machinery, vehicles, and equipment			
4903	Buildings			
490	Other CDBG	20,467		
491	Transfers to — Specify ↘			
491	<i>Specify</i> ↘			
491	<i>Specify</i> ↘			
	GRAND TOTAL ALL EXPENDITURES →	\$ 28,990,120	\$ 188,511	\$ 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	11
(a) Long-term bonds/notes outstanding <i>List each issue separately</i>	(b) Purpose of issue — <i>Mark (X) appropriate column</i>					(c) Amount		
	Hospital bonds	Court house	Farm	Corrections	Other			
1. 10 Year Loan West Stewartstown Addition/Renovations	X					582,900		
2.								
3.								
4.								
5.								
6.								
7.								
8. Total long-term bonds/notes outstanding end of fiscal year _____						\$ 582,900		

Part III RECONCILIATION OF OUTSTANDING LONG-TERM INDEBTEDNESS


	Amount
1. Outstanding debt — Beginning of fiscal year	680,050
2. New debt created during the fiscal year	
a. Long-term notes issued	
b. Bonds issued	
3. TOTAL — Sum of lines 2a and 2b _____	\$ 0
4. TOTAL — Sum of lines 1 and 3 _____	\$ 680,050
5. Debt retirement during fiscal year	
a. Long-term notes paid	97,150
b. Bonds paid	
6. TOTAL — Sum of lines 5a and 5b _____	\$ 97,150
7. TOTAL outstanding debt — End of fiscal year <i>Line 4 less line 6</i> _____	\$ 582,900

Part IV SUMMARY OF REVENUES FOR ALL OTHER FUNDS

	Capital projects (a)	Special revenue (b)	Proprietary funds	
			Enterprise (c)	Internal service (d)
A. REVENUE AND OTHER FINANCING SOURCES				
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	
a.	A89	A89	A89	
b.	A89	A89	A89	
c.	A89	A89	A89	
d.	U00	U00	U00	
7. Revenue from miscellaneous sources — Specify \checkmark				
a. Interest on investments	U99	U99	U99	
b. Other miscellaneous sources				
8. Interfund operating transfers in				
9. Proceeds from long-term notes/bonds				
10. TOTAL REVENUE AND OTHER SOURCES \longrightarrow	\$ 0	\$ 0	\$ 0	\$ 0

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)	F31	E31	E31	E31	
1. Maintenance of government buildings	F89	E89	E89	E89	
2. Public safety	F05	E05	E05	E05	
3. Corrections	F77	E77	E77	E77	
4. County nursing home	F79	E79	E79	E79	
5. Human services	F59	E59	E59	E59	
6. Cooperative extension services	F89	E89	E89	E89	
7. Other — Specify <i>✓</i>					
a.	F89	E89	E89	E89	
b.	F89	F89	F89	F89	
8. Capital outlay					
9. Depreciation/Amortization	E23	E23	E23	E23	
10. Debt service					
11. Interfund operating transfers out					
12. Intergovernmental transfers					
13. TOTAL EXPENDITURES 	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

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 — Specify \bar{x}	14				
2. Fixed assets					
a. Land and improvements	1610			454,408	
b. Buildings	1620			6,268,991	
c. Machinery, vehicles, equipment	1640			1,255,295	
d. Construction in progress	1650				
e. Accumulated depreciation	1690			(4,442,480)	
f. Other assets	1700				
3. TOTAL ASSETS	XXXXX	\$ 0	\$ 0	\$ 3,536,214	\$ 0

CONTINUE WITH PART B ON THE NEXT PAGE.

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

B. LIABILITIES AND FUND EQUITY

1. Liabilities

	Acct. No.	Capital projects (a)	Special revenue (b)	Proprietary funds	
				Enterprise (c)	Internal service (d)
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 <i>z</i>					
(1) Property & Equipment	2			3,536,214	
(2)	2				
(3)	2				

g. TOTAL liabilities — Sum of lines a through f(3) ————— \$ 0

2. Fund equity/Capital

a. Assigned (formerly reserve for encumbrances)	2440				
b. Assigned (formerly reserve for special purposes)	2490				
c. Unassigned (formerly unreserved fund balance deficit)	2530				
d. County contributed capital	2610				
e. Other contributed capital	2620				
f. Retained earnings	2790				

g. TOTAL fund equity — Sum of lines a through f ————— \$ 0

3. TOTAL LIABILITIES AND FUND EQUITY

Sum of lines 1g and 2g ————— \$ 0

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 \$ 167,664
(Safety, Dispatch, Fire, Cities – Towns Solid Waste, Health)	4199	M89 76,547
Purpose (a)	Account No. (b)	Amount paid to the State (c)
Welfare		L79 \$ 5,802,269
All other purposes (DRED)	4199	L89 65,000

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 680,050	29U	39U 97,150	49U 582,900

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 12,722,805

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

