

PDF 9/27/12

WB # 533 432

2011

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

GOVERNMENTS DIVISION USE ONLY

STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION

30 1 009 009 1 121581
STRAFFORD COUNTY
COMMISSIONER
P.O. BOX 799
DOVER, NH 03821



NH DEPT. OF REVENUE ADM
MUNICIPAL SERVICES

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, 2010 or December 31, 2011

County of Strafford

| | | | | | | |
|------------------------|---------------------------------|----|----------|-----------|----------|-----------|
| MAILING ADDRESS | Number and street | | | Telephone | | |
| | 259 County Farm Road; Suite 204 | | | Area code | Number | Extension |
| | Town | | | 603 | 742-1458 | |
| | State | | | FAX | | |
| | Dover | NH | ZIP Code | Area code | Number | |
| | | | 03820 | 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

Catherine A. Henry

County

Strafford

Date

6/7/10

Preparer (Please print or type)

Diane A. Legere

Signature

Diane A. Legere

Date

6/7/12

RECEIVED

JUN 08 2012

Part I

GENERAL FUND BALANCE SHEET - MODIFIED ACCRUAL

As of December 31, 201_ OR June 30, 201_

| A. ASSETS | Account No. | Beginning of Year | End of Year |
|--|-------------|-------------------|-------------|
| 1. Current assets | (a) | (b) | (c) |
| a. Cash and equivalents | 1010 | 1114163 | 1993742 |
| 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 | | 3525423 |
| g. Due from other governments | 1260 | 2279634 | 4262838 |
| h. Due from other funds | 1310 | 9874459 | 387414 |
| i. Inventory (current portion) | 1410 | | 73603 |
| j. Prepaid items – <i>Specify</i> | 1430 | | |
| Maintenance Contracts | | 3886 | 35658 |
| | | | |
| | | | |
| | | | |
| k. Other current assets – <i>Specify</i> | 1700 | | |
| Due from Inmate Trust | | 63130 | 31977 |
| | | | |
| | | | |
| | | | |
| TOTAL ASSETS → | | \$ 13335272 | \$ 10310655 |
| B. LIABILITIES AND FUND EQUITY | | | |
| 1. Current liabilities | | | |
| a. Accounts payable | 2020 | 753563 | 762461 |
| b. Compensated absences payable | 2030 | | |
| c. Contracts payable | 2060 | | |
| d. Due to other governments | 2070 | | |
| e. Due to other funds | 2080 | 350068 | 419375 |
| f. Deferred revenue | 2220 | 23799 | 2625 |
| g. Notes payable – Current | 2230 | 9703150 | 8500000 |
| h. Bonds payable – Current | 2250 | | |
| i. Other payables – <i>Specify</i> | 2270 | | |
| | | | |
| | | | |
| | | | |
| TOTAL LIABILITIES → | | \$ 10830580 | \$ 9684461 |
| 2. Fund equity | | | |
| a. Assigned (<i>formerly reserve for encumbrances</i>) | 2440 | | |
| b. Assigned (<i>formerly reserve for special purposes</i>) | 2490 | 9670249 | 92762 |
| c. Unassigned (<i>formerly unreserved fund balance</i>) | 2530 | -7165557 | 533432 |
| TOTAL FUND EQUITY → | | \$ 2504692 | \$ 626194 |
| 3. TOTAL LIABILITIES AND FUND EQUITY → | | \$ 13335272 | \$ 10310655 |

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 265237 |
| 3111 | Municipal assessment | T01 | 3402 | Register of deeds | A89 852501 |
| 3120 | Land use change tax (Unincorporated) | T01 | 3403 | Corrections | A89 6699974 |
| 3180 | Resident tax (Unincorporated places) | T01 | 3404 | Nursing homes | A89 15633773 |
| 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> <input checked="" type="checkbox"/> | A89 |
| 31_ | Other — <i>Specify</i> <input checked="" type="checkbox"/> | | 340_ | Accounting Service | A89 159795 |
| 1. | | | 340_ | | A89 |
| 2. | | U99 | 340_ | | A89 |
| 3290 | Revenue from licenses, permits, and fees Other licensing and permit taxes | T29 | 340_ | | A89 |
| | | | 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 10684 |
| | Natural resources | B59 | 3503 | Rents | U40 631039 |
| | Sewerage | B80 | 350_ | Royalties | U41 |
| | Other | B89 | 3504 | Fines and forfeits | U30 |
| | Grants | 429352 | 3506 | Insurance premiums and reimbursements | U99 |
| | | | 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 103080 |
| 3352 | Incentive funds | C30 | | Please see attached | 566814 |
| | Sewerage | C80 | | | |
| 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 — <i>Specify</i> <input checked="" type="checkbox"/> Please see attached | C89 296920 | 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 | 3934 | Proceeds from long-term notes/bonds | |
| Please continue in next column. | | | | TOTAL REVENUES | \$ 25649169 |

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 8727 | G29 | F29 |
| 4120 | Judicial | E25 | G25 | F25 |
| 4122 | Jury costs | E25 | G25 | F25 |
| 4123 | County Attorney's Office | E25 1762104 | G25 | F25 |
| 4124 | Victim Witness Advocacy Program | E25 | G25 | F25 |
| 4130 | Executive | E29 24842 | G29 | F29 |
| 4150 | Financial administration | E23 314495 | G23 | F23 |
| 4155 | Personnel administration | E29 | G29 | F29 |
| 4192 | Medical examiner | E62 19430 | G62 | F62 |
| 4193 | Register of deeds | E29 487800 | G29 | F29 |
| 4194 | Government building maintenance | E31 377902 | G31 | F31 |
| 4196 | Insurance not otherwise allocated | E89 2433497 | G89 | F89 |
| 4198 | Contingency | 3594 | | |
| 41__ | Other — <i>Specify</i> <input checked="" type="checkbox"/> Legal Costs | E89 9693 | G89 | F89 |
| 41__ | | E89 136150 | G89 | F89 |
| 4211 | 4200 Public safety and corrections Sheriff's department | E62 1589738 | G62 | F62 |
| 4212 | Temporary custody of prisoners | E62 | G62 | F62 |
| 4214 | Sheriff's Support services | E62 | G62 | F62 |
| 4219 | Other public safety | E89 588776 | G89 | F89 |
| 4230 | Correction | E04 10289776 | G04 | F04 |
| 4235 | Adult probation and parole | E05 | G05 | F05 |
| 4301 | 4300 County Farm Administration | E89 | G89 | F89 |
| 4302 | Operating expense | E89 | 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 1257512 | G77 | F77 |
| 4412 | Operating expense | E77 20090472 | G77 | F77 |
| | | E77 | G77 | F77 |
| | | E77 | G77 | F77 |
| 4439 | Other health | E32 | G32 | F32 |
| | SUBTOTAL all expenditures → | \$ 39394508 | \$ 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. → | 39394508 | 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 |
| | | 8318589 | | |
| 444_ | Other — Specify <input checked="" type="checkbox"/> | E89 | G89 | F89 |
| | 4610 Cooperative extension services | E59 | G59 | F59 |
| 4611 | Administration | | | |
| 4619 | Other conservation | E59 | 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 | 1795000 | | |
| 4721 | Interest, long-term bonds and notes | I89 884241 | | |
| 4723 | Interest on revenue anticipation notes | I89 | | |
| 47_ | Other debt service | E23 1733031 | | |
| | | | | |
| 4800 | Intergovernmental transfers | | | |
| | 4900 Capital outlay | | | |
| 4901 | Land and improvements | | | |
| 4902 | Machinery, vehicles, and equipment | 315615 | | |
| 4903 | Buildings | | | |
| 490_ | Other | | | |
| 491_ | Transfers to — Specify <input checked="" type="checkbox"/> | | | |
| 491_ | Specify <input checked="" type="checkbox"/> | | | |
| 491_ | Specify <input checked="" type="checkbox"/> | | | |
| | GRAND TOTAL ALL EXPENDITURES → | \$ 52440984 | \$ 0 | \$ 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 **12** Day **31** Year **11**

| Long-term bonds/notes outstanding <i>List each issue separately</i> (a) | Purpose of issue — <i>Mark (X) appropriate column</i> (b) | | | | | Amount (c) |
|---|---|-------------|------|-------------|-------|--------------------|
| | Hospital bonds | Court house | Farm | Corrections | Other | |
| 1. 2002 Jail Project | | | | | | 12000000 |
| 2. 2002 Sewer Bond Refunding | | | | | | 60000 |
| 3. 2003 General Obligation Bonds | | | | | | 400000 |
| 4. 2004 General Obligation Bonds | | | | | | 2940000 |
| 5. 2006 Jail Project Bonds | | | | | | 575000 |
| 6. 2009 General Obligation Bonds | | | | | | 3765000 |
| 7. _____ | | | | | | |
| 8. Total long-term bonds/notes outstanding end of fiscal year _____ | | | | | | \$ 19740000 |

Part III RECONCILIATION OF OUTSTANDING LONG-TERM INDEBTEDNESS

| | Amount |
|--|--------------------|
| 1. Outstanding debt — Beginning of fiscal year | 21535000 |
| 2. New debt created during the fiscal year | |
| 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 _____ | \$ 21535000 |
| 5. Debt retirement during fiscal year | |
| a. Long-term notes paid | 0 |
| b. Bonds paid | 1795000 |
| 6. TOTAL — Sum of lines 5a and 5b _____ | \$ 1795000 |
| 7. TOTAL outstanding debt — End of fiscal year Line 4 less line 6 _____ | \$ 19740000 |

Part IV SUMMARY OF REVENUES FOR ALL OTHER FUNDS

| | Capital projects | | | Special revenue | Proprietary funds | |
|---|------------------|-----------|-----|-----------------|-------------------|------------------|
| | (a) | (b) | (c) | | Enterprise | Internal service |
| | T01 | T01 | T01 | T01 | T01 | (d) |
| A. REVENUE AND OTHER FINANCING SOURCES | | | | | | |
| 1. Revenue from taxes/assessments | T29 | T29 | | T29 | | |
| 2. Revenue from licenses, fees, etc. | B89 | B89 | | B89 | | |
| 3. Revenue directly from Federal Government | B89 | 50612 | | 50612 | | |
| 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 <input checked="" type="checkbox"/> | A89 | A89 | | A89 | | |
| a. Dispatch Capital | A89 | 82080 | | 82080 | | |
| b. _____ | A89 | A89 | | A89 | | |
| c. _____ | A89 | A89 | | A89 | | |
| d. _____ | A89 | A89 | | A89 | | |
| 7. Revenue from miscellaneous sources — Specify <input checked="" type="checkbox"/> | U00 | U00 | | U00 | | |
| a. Interest on investments | U99 | 289 | | 289 | | |
| 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 | \$ 0 | \$ 132981 | | \$ 132981 | \$ 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) | | | | | |
| 1. Maintenance of government buildings | F31 | E31 | | E31 | |
| 2. Public safety | F89 | E89 | 107735 | 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 \checkmark | F89 | E89 | | E89 | |
| a. | F89 | E89 | | E89 | |
| b. | F89 | F89 | | F89 | |
| 8. Capital outlay | | | | | |
| 9. Depreciation/Amortization | | | | | |
| 10. Debt service | E23 | E23 | | E23 | |
| 11. Interfund operating transfers out | | | | | |
| 12. Intergovernmental transfers | | | | | |
| 13. TOTAL EXPENDITURES \longrightarrow | \$ 93941 | \$ 107735 | \$ 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 | | 161714 | | |
| b. Investments | 1030 | | | | |
| c. Accounts receivable | 1150 | | | | |
| d. Due from other government | 1260 | | | | |
| e. Due from other funds | 1310 | 14642 | 404733 | | |
| f. Other -- Specify <i>Z</i> | 14 | | | | |
| 2. Fixed assets | | | | | |
| a. Land and improvements | 1610 | | | | |
| b. Buildings | 1620 | | | | |
| c. Machinery, vehicles, equipment | 1640 | | | | |
| d. Construction in progress | 1650 | | | | |
| e. Accumulated depreciation | 1690 | | | | |
| f. Other assets | 1700 | | | | |
| 3. TOTAL ASSETS | XXXXX | \$ 14642 | \$ 566447 | \$ 0 | \$ 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 | Acct. No. | Capital projects (a) | Special revenue (b) | Proprietary funds | |
|---|-----------|----------------------|---------------------|-------------------|----------------------|
| | | | | Enterprise (c) | Internal service (d) |
| 1. Liabilities | | | | | |
| a. Accounts payable | 2020 | | | | |
| b. Compensated absences | 2030 | | | | |
| c. Contracts payable | 2060 | | | | |
| d. Due to other government | 2070 | | | | |
| e. Due to other funds | 2080 | 387414 | | | |
| f. Other — Specify <i>z</i> | | | | | |
| (1) | 2 | | | | |
| (2) | 2 | | | | |
| (3) | 2 | | | | |
| g. TOTAL liabilities — Sum of lines a through f(3) | → | \$ 0 | \$ 387414 | \$ 0 | \$ 0 |
| 2. Fund equity/Capital | | | | | |
| a. Assigned (formerly reserve for encumbrances) | 2440 | | | | |
| b. Assigned (formerly reserve for special purposes) | 2490 | 14642 | | | |
| c. Unassigned (formerly unreserved fund balance deficit) | 2530 | | 179033 | | |
| d. County contributed capital | 2610 | | | | |
| e. Other contributed capital | 2620 | | | | |
| f. Retained earnings | 2790 | | | | |
| g. TOTAL fund equity — Sum of lines a through f | → | \$ 14642 | \$ 179033 | \$ 0 | \$ 0 |
| 3. TOTAL LIABILITIES AND FUND EQUITY | | | | | |
| <i>Sum of lines 1g and 2g</i> | → | \$ 14642 | \$ 566447 | \$ 0 | \$ 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 \$ 0 |
| 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 21535000 | 29U | 39U 1795000 | 49U 19740000 |

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 |
| 20161787 |

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

