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CPA = Mason + Rich

Completed 2010

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GOVERNMENT DIVISION USE ONLY

Form F-65 (MS-45)  
(8/25/2009)

NH Dept of REVENUE ADM  
MUNICIPAL SERVICES

STATE OF NEW HAMPSHIRE  
DEPARTMENT OF REVENUE ADMINISTRATION  
MUNICIPAL SERVICES DIVISION

30 1 002 002 1.00 47380  
CARROLL COUNTY  
COMMISSIONER  
P.O. BOX 184  
OSSISPEE, NH 03864



NEW HAMPSHIRE  
ANNUAL COUNTY  
FINANCIAL REPORT

State of New Hampshire  
Department of Revenue Administration  
Municipal Services Division  
PO Box 487  
Concord, NH 03302-0487  
Telephone: (603) 271-3397

PLEASE  
RETURN  
COMPLETED  
FORM TO:

For the Fiscal Year Ended December 31, 2009 or \_\_\_\_\_

County of Carroll

MAILING ADDRESS	Number and Street		Telephone	
	PO BOX 152		Area code	Number
	Town	State	ZIP Code	FAX
	OSSIPEE	NH	03864	Area code 603
				Number 539-4287

REV Rule 2208.02 (a) The form F-65 (MS-45) shall be used by the county clerk to report the financial status of the county to each member of the county convention, to the chairman of the board of selectmen in each town and the mayor of each city within the county, to the secretary of State, and to the commissioner of the department of revenue administration.

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 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>Scotty Delomon</i>	County	Date
Preparer (Please print or type) Mason + Rich, PA	CARROLL COUNTY	8/11/2010
	Signature SEE ATTACHED OPINION	July 30, 2010

**Part 9** GENERAL FUND BALANCE SHEET - MODIFIED ACCRUAL

As of December 31, 2009 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	\$ 1,780,642	\$ 660,586
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	149,420	352,605
g.	Due from other governments	1260		
h.	Due from other funds	1310	1,208,202	2,335,979
i.	Inventory (current portion)	1410	40,521	46,029
Prepaid Items - Specify		1430		
Insurances			561,643	266,735
Other Assets - Specify		1700		
<b>TOTAL ASSETS</b>			\$ 3,740,428	\$ 3,661,934
<b>B. LIABILITIES AND FUND EQUITY</b>				
1. Current Liabilities				
a.	Accounts payable	2020		
b.	Compensated absences payable	2030	\$ 1,070,945	\$ 599,030
c.	Contracts payable	2060		
d.	Due to other governments	2070		
e.	Due to other funds	2080		
f.	Deferred revenue	2220		
g.	Notes payable - current	2230		
h.	Bonds payable - current	2250		
Other Payables - Specify		2270		
Accrued Liabilities			158,202	20,338
<b>TOTAL LIABILITIES</b>			\$ 1,229,147	\$ 619,368
2. Fund Equity				
a.	Reserve for encumbrances	2440		
b.	Reserve for special purposes	2490		
c.	Unreserved fund balance	2530	2349376	3016594
<b>TOTAL FUND EQUITY</b>			\$ 2,511,281	\$ 3,042,566
<b>3. TOTAL LIABILITIES AND FUND EQUITY</b>			\$ 3,740,428	\$ 3,661,934

Part 1 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 \$ -	3400	Charges for Services (General Fund)	A89 \$ 280,778
3111	Municipal assessments	T01 13,173,407	3401	Sheriff's department	A89 763,681
3120	Land use charge tax (Unincorporated)	T01 -	3402	Register of Deeds	A89 -
3180	Resident tax (Unincorporated places)	T01 -	3403	Corrections	A89 90,167
3185	Yield tax (Unincorporated places)	T01 -	3406	Cooperative extension	A89 -
3186	Payments in lieu of tax (Unincorporated)	U99 -	3407	Maintenance department Other-Specify Farm	A89 68,828 115,915
3187	Payments in lieu of tax	U99 -	340	Other-Specify Court and Annex Rents Court Bailiffs'	A89 - -
31	Other - Specify ↗	U99 -	340	3500 Revenue from miscellaneous sources-	U11 -
2.	Revenues from licenses, permits and fees	U99 729	3501	Sale of County Property	U20 20,718
3290	Other licensing and permit taxes	B01 -	3502	Interest on Investments	U40 57,642
	3300 Revenue from Federal Government		3503	Rents (Water)	U41 -
	Airports	B59 -	3504	Royalties	U30 -
	Natural Resources	B80 -	3506	Fines and Forfeits	U99 -
	Sewerage	B89 797,142	3508	Insurance premiums and reimbursements	U50 -
	Other	C30 -	3509	Private or public donations	U89 -
3351	3350 Revenue from the State of New Hampshire			Other miscellaneous sources	
	Shared revenue(unincorporated places)	C30 -		3900 Other financial sources	
3352	Incentive funds	C80 -	3912	Transfers from special revenue fund	
	Sewerage	C89 -		Transfers from capital project fund	
3354	Water pollution grants	C89 -	3913	Transfers from proprietary funds	
3356	State and Federal Forest Land (Unincorporated places)	C89 -	3914	Transfers from proprietary funds	
3359	Other-Specify - ↗	C89 -	3915	Transfers from capital reserve	
	Welfare (including Medicaid)	C79 -	3916	Transfers from trust and fiduciary fund	
	3370 Revenue from other government	D89 -	3934	Proceeds from long-term notes/bonds	
3379	Intergovernmental revenues				
Please continue in next column ↗				TOTAL REVENUES	\$ 15,368,278

Part I	GENERAL FUND - (Continued)			
Acct. No.	EXPENDITURES	Total expenditures (a)	Equipment and land purchases (b)	Construction (c)
4110	4100 General government County convention costs	E29 \$ 12,753	G29	F29
4120	Judicial	E25	G25	F25
4122	Jury costs	E25	G25	F25
4123	County Attorney's Office	E25 389,886	G25	F25
4124	Victim Witness Advocacy Program	E25	G25	F25
4130	Executive	E29 210,338	G29	F29
4150	Financial administration - Treasurer and Special Fees	E23 19,591	G23	F23
4155	Personnel administration	E29 84,161	G29	F29
4192	Medical examiner	E62 14,603	G62	F62
4193	Register of deeds	E29 462,598	G29	F29
4194	Government building maintenance (Water and Sewer)	E31 400,882	G31	F31
4196	Insurance not otherwise allocated	E89	G89	F89
4198	Contingency	E89	G89	F89
	Other - Specify Regional Appropriations	E89 189,426	G89	F89
41		E89	G89	F89
	Other - Specify	E89	G89	F89
41		E89	G89	F89
4211	4200 Public safety and corrections Sheriff's department	E62 1,609,275	G62	F62
4212	Temporary custody of prisoners	E62	G62	F62
4214	Sheriff's support services	E62	G62	F62
4219	Other public safety - Dispatch	E89 685,939	G89	F89
4230	Correction	E04 3,110,907	G04	F04
4235	Adult probation and parole	E05	G05	F05
4301	4300 County Farm Administration			
4302	Operating expense			
4309	Other - Specify	186,464		
4411	4400 County nursing home Administration	E77	G77	F77
4412	Operating expense	E77	G77	F77
4439	Other health	E32	G32	F32
	<b>SUBTOTAL all expenditures</b>	\$ 7,376,823	\$	\$

Please continue with Expenditures on next page

Part I Acct. No.	GENERAL FUND - Continued	Total expenditures (a)	Equipment and land purchases (b)	Construction (c)
	<i>SUBTOTAL all expenditures - Enter figures from page 4.</i>	\$ 7,376,823	\$ -	\$ -
	<b>4440 Human services</b>			
4441	Administration	E79 50,334	G79	F79
4442	Money paid directly to needy persons covered by Federal aid programs (Temporary Assistance to Needy Families)	J67		
4442	Money paid directly to needy persons not covered by Federal aid programs (general relief, home relief, poor relief, etc.)	J68	G79	F79
4443	Board and Care of Children	E79	G89	F89
444	Other - Specify DEAS	E89 3,877,479		
	Other-Specify	E89	G89	F89
444				
4611	4610 Cooperative extension services	E59	G59	F59
4619	Administration	E59	G59	F59
	4650 economic Development			
4651	Administration	E89		
4652	Economic development	E89		
4659	Other	E89		
4711	4700 Debt Service			
	Principal, long-term bonds and notes	694,542		
4721	Interest, long-term bonds and notes	189 224,753		
4723	Interest on revenue anticipation notes	189 235,417		
47	Other debt service	E23		
4800	Intergovernmental transfers			
	4900 Capital outlay			
4901	Land and improvements			
4902	Machinery, vehicles and equipment			
4903	Buildings			
49	Other			
	Transfers to - Specify			
	Extension Service	230,978		
491	Nursing Home	1,788,621		
491	Victim Witness Grant Fund	66,318		
491	Specify			
491	Specify			
	<b>GRAND TOTAL ALL EXPENDITURES</b>	\$ 14,545,265	\$ -	\$ -

**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	2009			
Long-term bonds / notes outstanding List each issue separately		Purpose of issue - Mark (X) appropriate column (b)					
	(a)	Hospital bonds	Court house	Farm	Correc- tions	Other	Amount (c)
1.	\$152,000 Sewer Revolving Loan					X	\$ 15,300
2.	\$8,000,000 House of Corrections Bond				X		4,255,000
3.	\$235,000 Water Projects Note Payable					X	180,162
4.	\$1,400,000 Sewer Revolving Loan					X	698,264
5.							
6.							
7.							
8.	Total long-term bonds / notes outstanding						\$ 5,148,726
	end of fiscal year						

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

	Amount
1. Outstanding debt - Beginning of fiscal year	\$ 5,846,463
2. New debt created during the fiscal year	-
a. Long-term notes issued	-
b. Bonds issued	-
3. TOTAL - Sum of lines 2a and 2b	\$ -
4. TOTAL - Sum of lines 1 and 3	\$ 5,846,463
5. Debt retirement during fiscal year	-
a. Long-term notes paid	(697,737)
b. Bonds paid	(697,737)
6. TOTAL - Sum of lines 5a and 5b	(697,737)
7. TOTAL outstanding debt - End of fiscal year Line 4 less line 6	\$ 5,148,726

**Part IV SUMMARY OF REVENUES FOR ALL OTHER FUNDS**

A. REVENUE (BY SOURCE)	Capital projects		Special revenue		Proprietary funds	
	(a)		(b)		Enterprise	Internal service
	T01		T01		(c)	(d)
1. Revenue from taxes/assessments	-		215,386		-	-
2. Revenue from licenses, fees, etc.	T29		28,195		T29	
3. Revenue from Federal Government direct	B89				B89	
4. Revenue from State of New Hampshire	C89		231,282		C89	1,336,052
5. Revenue from other government	D89				D89	
6. Revenue from charges for services - Specify	A89				A89	
(a) Nursing Home Charges from Services						7,903,643
(b) Deeds Surcharges	A89		31,694		A89	
(c) Other	A89		25		A89	
(d)	A89				A89	
7. Revenue from miscellaneous sources - Specify	U20				U20	
(a) Interest		-	9,077			286
(b) Miscellaneous	U99	-	23,229		U99	866
8. Interfund operating transfers in		-	297,296			1,890,501
9. Proceeds from long-term notes/bonds		-				
<b>10. TOTAL REVENUE AND OTHER SOURCES</b> →		\$ -	\$ 836,184		\$ 11,131,348	\$ -

CONTINUE WITH PART B ON THE NEXT PAGE.

**Part IV SUMMARY OF EXPENDITURES FOR ALL OTHER FUNDS - Continued**

B. EXPENDITURE (BY FUNCTION)	Capital projects (a)	Special revenue (b)	Proprietary funds	
			Enterprise (c)	Internal service (d)
			F31	E31
1. Maintenance of government buildings				
2. Public safety	F89	E89 88,494	E89	
3. Corrections	F05	E05	E05	
4. County nursing home	F77	E77	E77 10,374,203	
5. Human services	F79	E79 -	E79	
6. Cooperative extension services	F59	E59 -	E59	
7. Other-Specify	F89	E89	E89	
a. General Government		606,765		
b.				
8. Capital outlay	F89	- E89 236,794	E89	
9. Depreciation/Amortization				130,507
10. Debt service	E23	E23	E23	
11. Interfund operating transfers out		101,880	-	
12. Intergovernmental transfers				
13. <b>TOTAL EXPENDITURES</b> →		101,880	932,053	10,504,710

Remarks



<b>Part V BALANCE SHEET FOR SUMMARY OF ALL OTHER FUNDS</b>					
	Account No.	Capital projects (a)	Special revenue (b)	Proprietary funds	
				Enterprise (c)	Internal service (d)
<b>A. ASSETS</b>					
<b>1. Current assets</b>					
(a) Cash and equivalents	1010	\$ -	\$ 610,509	\$ 114,264	
(b) Investments	1030				
(c) Accounts receivable	1150		4,967	2,249,407	
(d) Due from other government	1260	-	18,545	340,731	
(e) Due from other funds	1310	156,450	-	-	
(f) Other - Specify					
Inventory				45,766	
Prepays	14		3,026	12,685	
<b>2. Fixed assets</b>					
(a) Land and improvements	1610			75,369	
(b) Buildings	1620			2,686,070	
(c) Machinery, vehicles & equipment	1640			841,351	
(d) Construction in progress	1650			691,449	
(e) Accumulated depreciation	1690			(2,704,110)	
(f) Other assets	1700				
<b>3. TOTAL ASSETS</b> →	<b>XXXXX</b>	<b>\$ 156,450</b>	<b>\$ 637,047</b>	<b>\$ 4,352,982</b>	<b>\$ -</b>
<b>CONTINUE WITH PART B ON THE NEXT PAGE</b>					

<b>Part V BALANCE SHEET FOR SUMMARY OF ALL OTHER FUNDS - CONTINUED</b>					
	Account No.	Capital projects (a)	Special revenue (b)	Proprietary funds	
				Enterprise (c)	Internal service (d)
<b>B. LIABILITIES AND FUND EQUITY</b>					
<b>1. Liabilities</b>					
(a) Accounts payable	2020	\$ -	\$ 1,230	\$ 139,167	
(b) Compensated absences	2030			148,182	
(c) Contracts payable	2060	-			
(d) Due to other government	2070			112,569	
(e) Due to other funds	2080	-	256,855	2,037,121	
(f) Other - Specify					
(1) Accrued Liabilities	2			312,674	
(2) Deferred Revenues	2			-	
(3)	2				
(g) TOTAL liabilities-Sum of lines a through f (3)		-	258,085	2,749,713	-
<b>Fund equity/Capital</b>					
(a) Reserve - encumbrances	2440				
(b) Reserve - special purposes	2490	156,450	378,962		
(c) Unreserved fund balance	2530				
(d) County contributed capital	2610				
(e) Other contributed capital	2620				
(f) Retained earnings	2790			1,603,269	
(g) TOTAL fund equity-Sum of lines a through f		156,450	378,962	1,603,269	-
<b>3. TOTAL LIABILITIES AND FUND EQUITY</b>					
<i>Sum of lines 1g and 2g</i>		\$ 156,450	\$ 637,047	\$ 4,352,982	\$ -

**Part VI SUPPLEMENTAL INFORMATION WORKSHEET**

**A. INTERGOVERNMENTAL EXPENDITURES**

Report payments made to the State of 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	\$ -
Cities - Towns	4199 M89	Amount paid to the State
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 other debt	19U \$ 5,846,463	29U \$ -	39U \$ (697,737)	49U \$ 5,148,726
<b>C. SALARIES AND WAGES</b>				200 Total wages paid

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. **\$ 9,901,072**

**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 par 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)
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Sinking Funds - Reserves held for redemption of long-term debt

W01	\$ -
W31	\$ -
W61	\$ 1,385,359

Bond funds - Unexpended proceeds from sale of bond issues held pending disbursement

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**PLEASE BE SURE YOU HAVE COMPLETED SECTION VI**