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FORM F-65(SMS-45)
(8-25-2009)

AUG 11 2010

GOVERNMENT'S DIVISION USE ONLY

STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION



30 1 007 007 1.00 148274
MERRIMACK COUNTY
COUNTY COMMISSIONER
FOUR COURT STREET, SUITE 2
CONCORD, NH 03301

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

*Pg 11 Bond Process
Chodoroff's has the
Enclosures?*

the Fiscal Year Ended: December 31, 2009 or _____
County of Merrimack

MAILING ADDRESS	Street		Telephone	
	Area code	Number	Area code	Number
333 Daniel Webster Highway		603	796-6800	Extension
Town	State	ZIP Code	FAX	
Boscawen	NH	03303	Area code	Number
			603	796-6840

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
<i>Debra H. Howard</i>	Merrimack	08/10/10
Preparer (Please print or type)	Signature	Date
Michael Rivard	<i>Michael Rivard</i>	08/10/10

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 5,802	G29	F29
4120	Judicial	E25	G25	F25
4122	Jury costs	E25	G25	F25
4123	County Attorney's Office	E25 2,906,528	G25 44,023	F25 F26
4124	Victim Witness Advocacy Program	E25	G25	F25
4130	Executive	E29 1,240,788	G29 56,805	F29
4150	Financial administration	E23 472,855	G23 114,875	F23
4155	Personnel administration	E29	G29	F29
4192	Medical examiner	E62 28,095	G62	F62
4193	Register of deeds	E29 826,924	G29	F29
4194	Government building maintenance	E31 2,448,875	G31 27,734	F31 305,072
4196	Insurance not otherwise allocated	E89	G89	F89
4198	Contingency			
41__	Other — Specify Z Retirees insurance & sickbuyback	E89 287,310	G89	F89
41__	State retirement contribution	E89 388,691	G89	F89
4211	4200 Public safety and corrections Sheriff's department	E62 2,449,440	G62 141,954	F62
4212	Temporary custody of prisoners	E62	G62	F62
4214	Sheriff's Support services	E62 620,941	G62 545,490	F62
4219	Other public safety	E89	G89	F89
4230	Correction	E04 11,755,093	G04 27,756	F04
4235	Adult probation and parole	E05 231,995	G05	F05
4301	4300 County Farm Administration	E89	G89	F89
4302	Operating expense	E89	G89	F89
4309	Other — Specify Z	E89	G89	F89
		E89	G89	F89
4411	4400 County nursing home Administration	E77 10,257,199	G77 145,864	F77
4412	Operating expense	E77 18,804,994	G77	F77
		E77	G77	F77
		E77	G77	F77
4439	Other health	E32	G32	F32
	SUBTOTAL all expenditures	\$ 52,725,530	\$ 1,104,501	\$ 380,985

Part I GENERAL FUND — MODIFIED ACCRUAL - Continued

Acct. No.	EXPENDITURES	Total expenditure (Includes col. b and c)	Equipment and land purchases (b)	Construction (c)
	SUBTOTAL all expenditures — Enter figures from page 4.	52,725,530	1,104,501	380,985
4441	4440 Human services Administration	E79 808,000	G79 1,136	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 336,860		
4443	Board and care of children	E79	G79	F79
444	Other — Specify Z	E89	G89	F89
444	Board & Alternative Care	1,664,221		
444	Other — Specify Z NursingHome Care	E89 9,391,338	G89	F89
4611	4610 Cooperative extension services Administration	E59 352,518	G59	F59
4619	Other conservation	E59	G59	F59
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	3,450,000		
4721	Interest, long-term bonds and notes	189 2,731,288		
4723	Interest on revenue anticipation notes	189 617,053		
47	Other debt service	E23		
4800	Intergovernmental transfers			
	4900 Capital outlay			
4901	Land and improvements			
4902	Machinery, vehicles, and equipment	710,387		
4903	Buildings			
490	Other			
491	Transfers to — Specify Z CDBG Grant Dispatch Reserve	(515,331)		
491	Specify Z Deeds Capital Reserve Safe Haven Grant			
491	Specify Z Domestic Violence Grant Cooperative Extension			
GRAND TOTAL ALL EXPENDITURES		\$72,271,864	\$1,105,637	\$380,985

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 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. Corrections Facility - 2003				X	8,400,000
2. Corrections Facility - 2004				X	9,120,000
3. Nursing Home - 2004				X	1,482,000
4. Waste Water Treatment - 2004				X	798,000
5. Nursing Home - 2006				X	20,240,000
6. Nursing Home - 2007				X	21,160,000
7.					
8. Total long-term bonds/notes outstanding end of fiscal year _____					\$ 61,200,000

Part III RECONCILIATION OF OUTSTANDING LONG-TERM INDEBTEDNESS

	Amount
1. Outstanding debt — Beginning of fiscal year	64,650,000
2. New debt created during the fiscal year	0
a. Long-term notes issued	0
b. Bonds issued	0
3. TOTAL — Sum of lines 2a and 2b	\$ 64,650,000
4. TOTAL — Sum of lines 1 and 3	\$ 64,650,000
5. Debt retirement during fiscal year	
a. Long-term notes paid	
b. Bonds paid	3,450,000
6. TOTAL — Sum of lines 5a and 5b	\$ 3,450,000
7. TOTAL outstanding debt — End of fiscal year <i>Line 4 less line 6</i>	\$ 61,200,000

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 282,342	B89	
4. Revenue from State of New Hampshire	C89	C89 240,121	C89	
5. Revenue from other government	D89	D89	D89	
6. Revenue from charges for service — <i>Specify</i> ✓	A89	A89	A89	
a. Registry of Deeds		53,730		
b. Cooperative Extension	A89	A89 45,175	A89	
c. Timber Conservation	A89	A89 27,118	A89	
d.	A89	A89	A89	
7. Revenue from miscellaneous sources — <i>Specify</i> ✓	U20	U20	U20	
a. Interest on investments	12,477	4		
b. Other miscellaneous sources	U99	U99	U99	
8. Interfund operating transfers in	51,000	464,331		
9. Proceeds from long-term notes/bonds				
10. TOTAL REVENUE AND OTHER SOURCES →	\$ 63,477	\$ 1,112,821	\$ 0	\$ 0

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)
1. Maintenance of government buildings	F31	E31	E31	
2. Public safety	F89	E89 47,259	E89	
3. Corrections	F05	E05	E05	
4. County nursing home	F77	E77	E77	
5. Human services	F79	E79 313,483	E79	
6. Cooperative extension services	F59	E59 404,320	E59	
7. Other — <i>Specify</i> ✓	F89	E89	E89	
Registry of Deeds		123,398		
CDBG Grant		145,537		
a. County Attorney		71,355		
b. Timber Conservation	F89	E89 5,000	E89	
8. Capital outlay	F89 411,973	F89	F89	
9. Depreciation/Amortization				
10. Debt service	E23	E23	E23	
11. Interfund operating transfers out	74,000	39,413		
12. Intergovernmental transfers				
13. TOTAL EXPENDITURES	\$ 485,973	\$ 1,149,765	\$ 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	65,648	29,310		
b. Investments	1030	549,987			
c. Accounts receivable	1150	51,000			
d. Due from other government	1260		179,303		
e. Due from other funds	1310		77,573		
f. Other — <i>Specify</i> <input checked="" type="checkbox"/>					
Prepaid Expense	14__		3,788		
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	\$ 666,635	\$ 289,974	\$ 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	4,130	155,522		
b. Compensated absences	2030				
c. Contracts payable	2060				
d. Due to other government	2070				
e. Due to other funds	2080	161,920			
f. Other — <i>Specify</i> <input checked="" type="checkbox"/>					
(1) _____ Accrued Expenses	2__	61,351	3,750		
(2) _____	2__				
(3) _____	2__				
g. TOTAL liabilities — <i>Sum of lines a through f(3)</i> →		\$ 227,401	\$ 159,272	\$ 0	\$ 0
2. Fund equity/Capital					
a. Reserve-encumbrances	2440				
b. Reserve — Special purpose	2490				
c. Unreserved fund balance	2530	500,585	69,351		
d. County contributed capital	2610				
e. Other contributed capital	2620				
f. Retained earnings	2790				
g. TOTAL fund equity — <i>Sum of lines a through f</i> →		\$ 500,585	\$ 69,351	\$	\$
3. TOTAL LIABILITIES AND FUND EQUITY <i>Sum of lines 1g and 2g</i> →		\$ 727,986	\$ 228,623	\$ 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 \$
Cities - Towns	4199	M89
Purpose (a)	Account No. (b)	Amount paid to the State (c)
Welfare		L79 \$ 11,055,559
All other purposes	4199	L89 1,427,572

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 64,650,000	29U 0	39U 3,450,000	49U 61,200,000

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 29,607,005
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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 0
Bond funds - Unexpended proceeds from sale of bond issues held pending disbursement	W31 411,764
All other funds except employee retirement funds, and nonexpendable trust funds.	W61 8,727,689

CENSUS USE ONLY

PLEASE BE SURE YOU HAVE COMPLETED SECTION VI

