


UFB-3,866,586

PDF 10/15/12

56
10/15/12

2011

<p>Form F-65 (MS-45) (1/29/2011)</p> <p>STATE OF NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION MUNICIPAL SERVICES DIVISION</p>  <p>NEW HAMPSHIRE ANNUAL COUNTY FINANCIAL REPORT</p>	<p>GOVERNMENT DIVISION USE ONLY</p> <p>30 1 002 002 1 47380 CARROLL COUNTY COMMISSIONER P.O. BOX 184 OSS�PEE, NH 03864</p> <hr/> <p>State of New Hampshire Department of Revenue Administration Municipal Services Division PO Box 487 Concord, NH 03302-0487 Telephone: (603) 271-3397</p>
--	--

For the Fiscal Year Ended December 31, 2011 or _____

County of Carroll

MAILING ADDRESS	Number and Street PO BOX 152			Telephone	
				Area code 603	Number 539-7751
	Town OSS�PEE	State NH	ZIP Code 03864	FAX	
				Area code 603	Number 539-4287

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>Dorothy Solomon</i>	County CARROLL COUNTY	Date 10/15/2012
Preparer (Please print or type) JOHN LYFORD	Signature <i>John E Lyford</i>	

RECEIVED

OCT 15 2012

NH DEPT OF REV ADMIN
MUNICIPAL SERVICES

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	\$ 3,073,232	\$ 944,259
b. Investments	1030		
c. Taxes receivable (Unincorporated places)	1080		
d. Municipal assessments receivable	1081		
e. Tax liens receivable (Unincorporated places)	1110		
f. Accounts receivable	1160	131,698	185,568
g. Due from other governments	1260		
h. Due from other funds	1310	2,020,972	2,326,654
i. Inventory (current portion)	1410	66,408	76,390
Prepaid Items - Specify	1430		
Insurances		791,010	873,362
Other Assets - Specify	1700		
TOTAL ASSETS		\$ 6,083,318	\$ 4,206,233
B. LIABILITIES AND FUND EQUITY			
1. Current Liabilities			
a. Accounts payable	2020	\$ 904,546	\$ 11,645
b. Compensated absences payable	2030		
c. Contracts payable	2060		
d. Due to other governments	2070		
e. Due to other funds	2080	156,450	156,450
f. Deferred revenue	2220	5,290	49,835
g. Notes payable - current	2230		
h. Bonds payable - current	2250		
Other Payables - Specify	2270		
Accrued Liabilities		38,933	104,353
TOTAL LIABILITIES		\$ 1,105,219	\$ 322,283
2. Fund Equity			
a. Assigned (Formerly reserved for encumbrances)	2440	9948	\$ 17,364
b. Assigned (Formerly reserved for special purposes)	2490		
c. Unassigned (Formerly unreserved fund balance)	2530	4968151	3,866,586
TOTAL FUND EQUITY		\$ 4,978,099	\$ 3,883,950
3. TOTAL LIABILITIES AND FUND EQUITY		\$ 6,083,318	\$ 4,206,233

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 \$ -	3400	Charges for Services (General Fund)	A89
3111	Municipal assessments	T01 12,845,835	3401	Sheriff's department	A89 \$ 305,532
3120	Land use change tax (Unincorporated)	T01	3402	Register of Deeds	A89 713,633
3180	Resident tax (Unincorporated places)	T01	3403	Corrections	A89 61,577
3185	Yield tax (Unincorporated places)	T01	3406	Cooperative extension	A59
3186	Payments in lieu of tax (Unincorporated)	U99	3407	Maintenance department	A89
3167	Payments in lieu of tax	U99	340	Other-Specify Farm	A89 134,178
31__	Other - Specify ↙	U99	340	Other-Specify Court and Annex Rents Court Bailiffs'	A89
1.					
2.					
3290	Revenues from licenses, permits and fees Other licensing and permit taxes	T29	3500	Revenue from miscellaneous sources-	U11
	3300 Revenue from Federal Government Airports	B01	3501	Sale of County Property	
	Natural Resources	B59	3502	Interest on Investments	U20 65,268
	Sewerage	B80	3503	Rents (Water)	U40 59,348
	Other	B99	350	Royalties	U41
3351	3350 Revenue from the State of New Hampshire Shared revenue(unincorporated places)	C30	3504	Fines and Forfeits	U30
3352	Incentive funds	C30	3506	Insurance premiums and reimbursements	U99
	Unclaimed Property	C80 5,333	3508	Private or public donations	U50
3354	Water pollution grants	C89	3509	Other miscellaneous sources	U99 61,181
3356	State and Federal Forest Land (Unincorporated places)	C89			
3359	Other-Specify - Attorney Grant ↙	C89 6,475		3900 Other financial sources	
	Welfare (Including Medicaid)	C79	3912	Transfers from special revenue fund	
3379	3370 Revenue from other government Intergovernmental revenues	D89	3913	Transfers from capital project fund	
			3914	Transfers from proprietary funds	
			3915	Transfers from capital reserve	
			3916	Transfers from trust and fiduciary fund	
			3934	Proceeds from long-term notes/bonds	
Please continue in next column ↗			TOTAL REVENUES →		\$ 14,258,360

Part I GENERAL FUND - (Continued)				
Acct. No.	EXPENDITURES	Total expenditures (a)	Equipment and land purchases (b)	Construction (c)
	4100 General government			
4110	County convention costs	E29 \$ 9,889	G29	F29
4120	Judicial	E25 -	G25	F25
4122	Jury costs	E25 -	G25	F25
4123	County Attorney's Office	E25 445,273	G26	F25
4124	Victim Witness Advocacy Program	E25 -	G25	F25
4130	Executive	E29 232,931	G29	F29
4150	Financial administration - Treasurer and Special Fees	E23 20,390	G23	F23
4155	Personnel administration	E29 141,022	G29	F29
4192	Medical examiner	E62 11,473	G62	F62
4193	Register of deeds	E29 447,857	G29	F29
4194	Government building maintenance (Water and Sewer)	E31 412,464	G31	F31
4196	Insurance not otherwise allocated	E89 -	G89	F89
4198	Contingency			
	Other - Specify	E88	G88	F88
	Regional Appropriations	189,425		
41	County Extension Service	230,786		
	Other - Specify	E89 -	G89	F89
41				
	4200 Public safety and corrections			
4211	Sheriff's department	E62 1,597,084	G62	F62
4212	Temporary custody of prisoners	E62 -	G62	F62
4214	Sheriff's support services	E62 -	G62	F62
4219	Other public safety - Dispatch	E89 728,168	G89	F89
4230	Correction	E04 3,064,358	G04	F04
4235	Adult probation and parole	E05 -	G05	F05
	4300 County Farm			
4301	Administration			
4302	Operating expense	171,945		
4309	Other - Specify			
	4400 County nursing home			
4411	Administration	E77	G77	F77
4412	Operating expense	E77	G77	F77
4439	Other health	E32	G32	F32
	SUBTOTAL all expenditures	\$ 7,703,065	\$ -	\$ -

Please continue with Expenditures on next page

Part I GENERAL FUND - Continued				
Acct. No.	EXPENDITURES	Total expenditures (a)	Equipment and land purchases (b)	Construction (c)
	<i>SUBTOTAL all expenditures - Enter figures from page 4.</i> →	\$ 7,703,065	\$ -	\$ -
	4440 Human services			
4441	Administration	E79	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	E86		
		3,528,916		
444	Other-Specify	E89	G89	F89
4611	4610 Cooperative extension services Administration	E59	G59	F59
4619	Other conservation	E59	G59	F59
	4650 economic Development			
4651	Administration	E89		
4652	Economic development	E89		
4659	Other	E89		
	4700 Debt Service			
4711	Principal, long-term bonds and notes		682,487	
4721	Interest, long-term bonds and notes	189	176,492	
4723	Interest on revenue anticipation notes	169	159,237	
47	Other debt service	E23		
4800	Intergovernmental transfers			
	4900 Capital outlay			
4901	Land and improvements			
4902	Machinery, vehicles and equipment			
4903	Buildings			
49	Other		73,163	
	Transfers to - Specify			
491	Nursing Home		3,003,133	
	Victim Witness Grant Fund		65,672	
491	Specify			
491	Specify			
	GRAND TOTAL ALL EXPENDITURES →	\$ 15,392,165	\$ -	\$ -

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 2011
Long-term bonds / notes outstanding <i>List each issue separately</i> (a)	Purpose of issue - Mark (X) appropriate column (b)					Amount (c)	
	Hospital bonds	Court house	Farm	Correc- tions	Other		
1.							
2.	\$8,000,000 House of Corrections Bond			x		\$ 3,185,000	
3.	\$235,000 Water Projects Note Payable				x	164,494	
4.	\$1,400,000 Sewer Revolving Loan				x	418,958	
5.	\$23,500,000 Nursing Home Bond				x	22,325,000	
6.							
7.							
8.	Total long-term bonds / notes outstanding end of fiscal year _____						\$ 26,093,452

Part III | RECONCILIATION OF OUTSTANDING LONG-TERM INDEBTEDNESS

	Amount
1. Outstanding debt - Beginning of fiscal year	\$ 27,950,939
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 _____	\$ 27,950,939
5. Debt retirement during fiscal year	
a. Long-term notes paid	-
b. Bonds paid	(1,857,487)
6. TOTAL - Sum of lines 5a and 5b _____	(1,857,487)
7. TOTAL outstanding debt - End of fiscal year <i>Line 4 less line 6</i> _____	\$ 26,093,452

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	T01	(c)	(d)
1. Revenue from taxes/assessments			235,512		
2. Revenue from licenses, fees, etc.			30,899		
3. Revenue from Federal Government direct	T29	T29			
4. Revenue from State of New Hampshire	B89	B89			
5. Revenue from other government	C89	C89	33,802	1,684,006	
6. Revenue from charges for services - Specify	D89	D89			
(a) Nursing Home Charges from Services	A89	A89		8,504,388	
(b) Deeds Surcharges	A89	A89	27,925		
(c) Other	A89	A89			
(d)	A89	A89			
7. Revenue from miscellaneous sources - Specify	U20	U20			
(a) Interest			3,558		
(b) Miscellaneous	U89	U89	172	99	
8. Interfund operating transfers in			65,672	3,003,133	
9. Proceeds from long-term notes/bonds					
10. TOTAL REVENUE AND OTHER SOURCES		\$	\$ 397,540	\$ 13,191,626	\$

CONTINUE WITH PART B ON THE NEXT PAGE.

Part IV SUMMARY OF EXPENDITURES FOR ALL OTHER FUNDS - Continued

B. EXPENDITURE (BY FUNCTION)	Capital projects		Special revenue	Proprietary funds	
	(a)	(b)		Enterprise	Internal service
	F31	E31	E31	(c)	(d)
1. Maintenance of government buildings					
2. Public safety	F88		93,897	E88	
3. Corrections	F05			E05	
4. County nursing home	F77			E77	13,108,797
5. Human services	F79			E79	
6. Cooperative extension services	F59			E59	
7. Other-Specify	F89			E89	
a. General Government			252,036		
b.					
8. Capital outlay	F88		35,014	E88	
9. Depreciation/Amortization					
10. Debt service	E23			E23	568,984
11. Interfund operating transfers out					
12. Intergovernmental transfers					
13. TOTAL EXPENDITURES			380,947		13,677,761
Remarks					

Part V BALANCE SHEET FOR SUMMARY OF ALL OTHER FUNDS

	Account No.	Capital projects (e)	Special revenue (b)	Proprietary funds	
				Enterprise (c)	Internal service (d)
A. ASSETS					
1. Current assets					
(a) Cash and equivalents	1010	\$ -	\$ 884,735	\$ 2,060,252	
(b) Investments	1030				
(c) Accounts receivable	1150		26,060	3,908,718	
(d) Due from other government	1260		17,887	247,847	
(e) Due from other funds	1310	156,450	-	912	
(f) Other - Specify Inventory Prepays	14			56,500 17,884	
2. Fixed assets					
(a) Land and improvements	1610			1,516,300	
(b) Buildings	1620			13,841,384	
(c) Machinery, vehicles & equipment	1640			5,011,516	
(d) Construction in progress	1650			162,702	
(e) Accumulated depreciation	1690			(637,245)	
(f) Other assets	1700				
3. TOTAL ASSETS	XXXXX	\$ 156,450	\$ 928,682	\$ 26,186,770	\$

CONTINUE WITH PART B ON THE NEXT PAGE

Part V BALANCE SHEET FOR SUMMARY OF ALL OTHER FUNDS - CONTINUED

	Account No.	Capital projects (a)	Special revenue (b)	Proprietary funds (c)	
				Enterprise	Internal service (d)
B. LIABILITIES AND FUND EQUITY					
1. Liabilities					
(a) Accounts payable	2020	\$ -	\$ 1,649	\$ 2,508	
(b) Compensated absences	2030			104,951	
(c) Contracts payable	2060				
(d) Due to other government	2070			130,931	
(e) Due to other funds	2080		275,719	2,086,771	
(f) Other - Specify					
(1) Accrued Liabilities	2			467,072	
(2) Deferred Revenues	2				
(3) Bonds Payable	2				
(g) TOTAL liabilities-Sum of lines a through f (3)			277,368	22,325,000	
Fund equity/Capital				25,117,233	
2.					
(a) Assigned (formerly Res. Encumb.)	2440				
(b) Assigned (formerly Res. Sp. Purpose)	2490	156,450	651,314		
(c) Unassigned (formerly unreserved)	2530				
(d) County contributed capital	2610				
(e) Other contributed capital	2620				
(f) Retained earnings	2790			1,069,537	
(g) TOTAL fund equity-Sum of lines a through f		156,450	651,314	1,069,537	
3. TOTAL LIABILITIES AND FUND EQUITY					
Sum of lines 1g and 2g		\$ 156,450	\$ 928,682	\$ 26,186,770	\$ -