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2011

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

STATE OF NEW HAMPSHIRE
 DEPARTMENT OF REVENUE ADMINISTRATION
 MUNICIPAL SERVICES DIVISION



**NEW HAMPSHIRE
 ANNUAL COUNTY
 FINANCIAL REPORT**

GOVERNMENTS DIVISION USE ONLY

30 1 005 005 1 85514
 GRAFTON COUNTY
 COMMISSIONER
 3801 DARTMOUTH CLG HWY
 NORTH HAVERHILL, NH 03774

**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 JUNE 30, 2012

County of GRAFTON

| | | | | | | |
|------------------------|--|----------|-----|-----------|--------|-----------|
| MAILING ADDRESS | Number and street | | | Telephone | | |
| | 3855 DARTMOUTH COLLEGE HIGHWAY, BOX #1 | | | Area code | Number | Extension |
| | Town | | | FAX | | |
| | NORTH HAVERHILL | | | Area code | Number | |
| | State | ZIP Code | | | | |
| | NH | 03774 | 603 | 787-6941 | | |
| | | | 603 | 787-2656 | | |

RECEIVED
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WHEN TO FILE

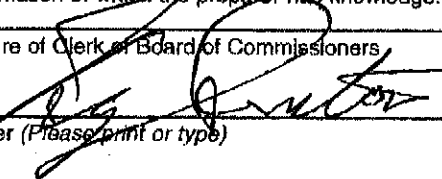
NH DEPT OF REV ADMIN
 MUNICIPAL SERVICES

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 or Board of Commissioners | | County | Date |
|  | | GRAFTON | 10-02-12 |
| Preparer (Please print or type) | Signature | Date | |
| | | | |

Part I

GENERAL FUND BALANCE SHEET - MODIFIED ACCRUAL

As of December 31, 201__ OR June 30, 201_2

| A. ASSETS | Account No. | Beginning of Year | End of Year |
|---|-------------|-------------------|-------------|
| 1. Current assets | (a) | (b) | (c) |
| a. Cash and equivalents | 1010 | 7165029 | 6292626 |
| 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 | 1144919 | 1010371 |
| g. Due from other governments | 1260 | 21064 | 442922 |
| h. Due from other funds | 1310 | | |
| i. Inventory (current portion) | 1410 | 154730 | 235812 |
| j. Prepaid items - <i>Specify</i> | 1430 | | |
| | | | |
| | | | |
| | | | |
| k. Other current assets - <i>Specify</i> | 1700 | | |
| | | | |
| | | | |
| | | | |
| TOTAL ASSETS → | | \$ 8485742 | \$ 7981731 |
| B. LIABILITIES AND FUND EQUITY | | | |
| 1. Current liabilities | | | |
| a. Accounts payable | 2020 | 1630928 | 1528718 |
| b. Compensated absences payable | 2030 | | |
| c. Contracts payable | 2060 | | |
| d. Due to other governments | 2070 | | |
| e. Due to other funds | 2080 | | 12284 |
| f. Deferred revenue | 2220 | | |
| g. Notes payable - Current | 2230 | | |
| h. Bonds payable - Current | 2250 | | |
| i. Other payables - <i>Specify</i> | 2270 | | |
| ACCRUED EXPENSES | | 621110 | 715641 |
| OTHER LIABILITIES | | 80137 | 44284 |
| | | | |
| | | | |
| TOTAL LIABILITIES → | | \$ 2332175 | \$ 2300927 |
| 2. Fund equity | | | |
| a. Assigned (formerly reserve for encumbrances) | 2440 | 454799 | 346559 |
| b. Assigned (formerly reserve for special purposes) | 2490 | 4490481 | 3695119 |
| c. Unassigned (formerly unreserved fund balance) | 2530 | 1208288 | 1639126 |
| | | | |
| TOTAL FUND EQUITY → | | \$ 6153568 | \$ 5680804 |
| 3. TOTAL LIABILITIES AND FUND EQUITY → | | \$ 8485743 | \$ 7981731 |

| 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 1026679 |
| 3111 | Municipal assessment | T01 19409043 | 3402 | Register of deeds | A89 912076 |
| 3120 | Land use change tax (Unincorporated) | T01 | 3403 | Corrections | A89 513986 |
| 3180 | Resident tax (Unincorporated places) | T01 | 3404 | Nursing homes | A89 10758083 |
| 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> ✓ | A89 |
| 31__ | Other — <i>Specify</i> ✓ | | 340_ | COUNTY ATTORNEY | A89 161998 |
| 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 75956 |
| | Natural resources | B59 | 3503 | Rents | U40 312346 |
| | Sewerage | B80 | 350_ | Royalties | U41 |
| | Other | B89 | 3504 | Fines and forfeits | U30 |
| | | | 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 385788 |
| 3352 | Incentive funds | C30 | | | |
| | 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> ✓ ARRA, RSAT, ETC. | C89 246019 | 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 → | \$ 33801974 |

| 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 12861 | G29 | F29 |
| 4120 | Judicial | E25 | G25 | F25 |
| 4122 | Jury costs | E25 | G25 | F25 |
| 4123 | County Attorney's Office | E25 781335 | G25 | F25 |
| 4124 | Victim Witness Advocacy Program | E25 146313 | G25 | F25 |
| 4130 | Executive | E29 | G29 | F29 |
| 4150 | Financial administration | E23 387624 | G23 | F23 |
| 4155 | Personnel administration | E29 64339 | G29 | F29 |
| 4192 | Medical examiner | E82 40901 | G82 | F82 |
| 4193 | Register of deeds | E29 553721 | G29 | F29 |
| 4194 | Government building maintenance | E31 245490 | G31 | F31 |
| 4196 | Insurance not otherwise allocated | E89 | G89 | F89 |
| 4198 | Contingency | | | |
| 41 | Other — <i>Specify</i> Z | E89 589698 | G89 | F89 |
| 41 | | E89 | G89 | F89 |
| 4211 | 4200 Public safety and corrections Sheriff's department | E62 1238127 | G62 | F62 |
| 4212 | Temporary custody of prisoners | E62 | G62 | F62 |
| 4214 | Sheriff's Support services | E62 | G62 | F62 |
| 4219 | Other public safety | E89 1186695 | G89 | F89 |
| 4230 | Correction | E04 4463031 | G04 | F04 |
| 4235 | Adult probation and parole | E05 | G05 | F05 |
| 4301 | 4300 County Farm Administration | E89 | G89 | F89 |
| 4302 | Operating expense | E89 551095 | G89 | F89 |
| 4309 | Other — <i>Specify</i> Z | E89 | G89 | F89 |
| | | E89 | G89 | F89 |
| | | E89 | G89 | F89 |
| 4411 | 4400 County nursing home Administration | E77 1291886 | G77 | F77 |
| 4412 | Operating expense | E77 11761504 | G77 | F77 |
| | | E77 | G77 | F77 |
| | | E77 | G77 | F77 |
| 4439 | Other health | E32 | G32 | F32 |
| | SUBTOTAL all expenditures → | \$ 23314620 | \$ 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. → | 23314620 | 0 | 0 |
| | 4440 Human services | E79 | G79 | F79 |
| 4441 | Administration | 6694223 | | |
| 4442 | Money paid directly to needy persons covered by Federal aid programs (Temporary Assistance for Needy Families) | J87 | | |
| 4442 | Money paid directly to needy persons not covered by Federal aid programs (general relief, home relief, poor relief, etc.) | J88 | | |
| 4443 | Board and care of children | E79 | G79 | F79 |
| 444 | Other — <i>Specify</i> ✓ | E89 | G89 | F89 |
| | SOCIAL SERVICE PROGRAMS | 522750 | | |
| 444 | Other — <i>Specify</i> ✓ | E89 | G89 | F89 |
| | 4610 Cooperative extension services | E59 | G59 | F59 |
| 4611 | Administration | 300330 | | |
| 4619 | Other conservation | E59 | G59 | F59 |
| | 4650 Economic Development | E89 | G89 | F89 |
| 4651 | Administration | | | |
| 4652 | Economic development | E89 41000 | G89 | F89 |
| 4659 | Other | E89 | G89 | F89 |
| | 4700 Debt service | | | |
| 4711 | Principal, long-term bonds and notes | 1700000 | | |
| 4721 | Interest, long-term bonds and notes | I89 1363560 | | |
| 4723 | Interest on revenue anticipation notes | I89 2279 | | |
| 47 | Other debt service | E23 | | |
| | 4800 Intergovernmental transfers | | | |
| | 4900 Capital outlay | | | |
| 4901 | Land and improvements | | | |
| 4902 | Machinery, vehicles, and equipment | | | |
| 4903 | Buildings | 335976 | | |
| 490 | Other | | | |
| | Transfers to — Specify ✓ | | | |
| 491 | <i>Specify</i> ✓ | | | |
| 491 | <i>Specify</i> ✓ | | | |
| 491 | <i>Specify</i> ✓ | | | |
| GRAND TOTAL ALL EXPENDITURES → | | \$ 34274738 | \$ 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 | Day | Year |
|--|--|-------------|------|-------------|-------|--------------------|-----|------|
| | | | | | | 06 | 30 | 2012 |
| Long-term bonds/notes outstanding <i>List each issue separately</i> | Purpose of issue — <i>Mark (X) appropriate column</i> | | | | | Amount | | |
| | Hospital bonds | Court house | Farm | Corrections | Other | | | |
| (a) | (b) | | | | | (c) | | |
| 1. NURSING HOME - PHASE I, II | | | | | X | 5981250 | | |
| 2. NURSING HOME - PHASE III | | | | | X | 1993750 | | |
| 3. FIRE SPRINKLERY SYSTEM WATER TANK | | | | | X | 675000 | | |
| 4. JAIL CONSTRUCTION - 2010 | | | | X | | 16625000 | | |
| 5. JAIL CONSTRUCTION - 2011 | | | | X | | 15500000 | | |
| 6. | | | | | | | | |
| 7. | | | | | | | | |
| 8. Total long-term bonds/notes outstanding end of fiscal year | | | | | | \$ 40775000 | | |

Part III RECONCILIATION OF OUTSTANDING LONG-TERM INDEBTEDNESS

| | Amount |
|--|--------------------|
| 1. Outstanding debt — Beginning of fiscal year | 42475000 |
| 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 | \$ 42475000 |
| 5. Debt retirement during fiscal year | |
| a. Long-term notes paid | |
| b. Bonds paid | 1700000 |
| 6. TOTAL — Sum of lines 5a and 5b | \$ 1700000 |
| 7. TOTAL outstanding debt — End of fiscal year Line 4 less line 6 | \$ 40775000 |

Part IV SUMMARY OF REVENUES FOR ALL OTHER FUNDS

| | Capital projects | | Special revenue | Proprietary funds | |
|--|------------------|------|-----------------|-------------------|------------------|
| | (a) | (b) | | Enterprise | Internal service |
| 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 | 642812 | C89 | |
| 5. Revenue from other government | D89 | D89 | | D89 | |
| 6. Revenue from charges for service — Specify <i>z</i> | A89 | A89 | | A89 | |
| a. OTHER | | | 3554 | | |
| b. _____ | A89 | A89 | | A89 | |
| c. _____ | A89 | A89 | | A89 | |
| d. _____ | A89 | A89 | | A89 | |
| 7. Revenue from miscellaneous sources — Specify <i>z</i> | U20 | U20 | | U20 | |
| a. Interest on investments | | | | | |
| b. Other miscellaneous sources | U99 | U99 | 20347 | U99 | |
| 8. Interfund operating transfers in | | | | | |
| 9. Proceeds from long-term notes/bonds | | | | | |
| 10. TOTAL REVENUE AND OTHER SOURCES → | \$ 0 | \$ 0 | \$ 666713 | \$ 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 | 19606 | E89 | |
| 3. Corrections | F05 | E05 | 723 | E05 | |
| 4. County nursing home | F77 | E77 | | E77 | |
| 5. Human services | F79 | E79 | 495757 | E79 | |
| 6. Cooperative extension services | F59 | E59 | | E59 | |
| 7. Other — Specify <i>z</i> | F89 | E89 | | E89 | |
| a. GENERAL GOVERNMENT | | | 2889 | | |
| b. | | | | | |
| 8. Capital outlay | F89 | F89 | 122830 | F89 | |
| 9. Depreciation/Amortization | | | | | |
| 10. Debt service | E23 | E23 | | E23 | |
| 11. Interfund operating transfers out | | | | | |
| 12. Intergovernmental transfers | | | | | |
| 13. TOTAL EXPENDITURES | \$ 11619894 | \$ 641805 | \$ 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 | 4635472 | 26695 | | |
| b. Investments | 1030 | | | | |
| c. Accounts receivable | 1150 | | | | |
| d. Due from other government | 1260 | | | | |
| e. Due from other funds | 1310 | | 12284 | | |
| 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 | XXXX | \$ 4635472 | \$ 38979 | \$ 0 | \$ 0 |

CONTINUE WITH PART B ON THE NEXT PAGE.

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

| | Acct. No. | Capital projects (a) | Special revenue (b) | Proprietary funds | |
|---|-----------|----------------------|---------------------|-------------------|----------------------|
| | | | | Enterprise (c) | Internal service (d) |
| B. LIABILITIES AND FUND EQUITY | | | | | |
| 1. Liabilities | | | | | |
| a. Accounts payable | 2020 | 1224500 | 9182 | | |
| b. Compensated absences | 2030 | | | | |
| c. Contracts payable | 2060 | | | | |
| d. Due to other government | 2070 | | | | |
| e. Due to other funds | 2080 | | | | |
| f. Other — Specify <u>z</u> | | | | | |
| (1) | 2 | | | | |
| (2) | 2 | | | | |
| (3) | 2 | | | | |
| g. TOTAL liabilities — Sum of lines a through f(3) | | \$ 1224500 | \$ 9182 | \$ 0 | \$ 0 |
| 2. Fund equity/Capital | | | | | |
| a. Assigned (formerly reserve for encumbrances) | 2440 | | | | |
| b. Assigned (formerly reserve for special purposes) | 2490 | 3410972 | 29797 | | |
| 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 | | \$ 3410972 | \$ 29797 | \$ 0 | \$ 0 |
| 3. TOTAL LIABILITIES AND FUND EQUITY | | | | | |
| Sum of lines 1g and 2g | | \$ 4635472 | \$ 38979 | \$ 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 \$ |
| 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 42475000 | 29U | 39U 1700000 | 49U 40775000 |

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

200

13950156

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 4635472 |
| All other funds except employee retirement funds, and nonexpendable trust funds. | W61 6319321 |

CENSUS USE ONLY

PLEASE BE SURE YOU HAVE COMPLETED SECTION VI