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UFB # 11,323,756

2011

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

RECEIVED
GOVERNMENT'S DIVISION USE ONLY

STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION



NEW HAMPSHIRE ANNUAL COUNTY FINANCIAL REPORT

AUG 09 2012

NH DEPT OF REV ADMIN
MUNICIPAL SERVICES

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

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 MERRIMACK

MAILING ADDRESS	Number and street			Telephone		
	333 DANIEL WEBSTER HIGHWAY, SUITE 2			Area code	Number	Extension
	Town			603	796-6800	
	BOSCAWEN			FAX		
	State	ZIP Code	Area code	Number		
	NH	03303	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 <i>Elizabeth D. Blanchard</i>		County MERRIMACK	Date <i>8/17/2012</i>
Preparer (Please print or type) MICHAEL RIVARD		Signature <i>Michael Rivard</i>	Date 07/31/2012


Part I

GENERAL FUND BALANCE SHEET - MODIFIED ACCRUAL

As of December 31, 2011 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	7668961	11419823
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	4837478	3125512
g. Due from other governments	1260	1014035	877845
h. Due from other funds	1310	186580	104746
i. Inventory (current portion)	1410	275890	328339
j. Prepaid items - Specify	1430	83322	54300
k. Other current assets - Specify	1700		
TOTAL ASSETS →		\$14066266	\$ 15910565
B. LIABILITIES AND FUND EQUITY			
1. Current liabilities			
a. Accounts payable	2020	831744	935735
b. Compensated absences payable	2030		
c. Contracts payable	2060		
d. Due to other governments	2070	308827	1335500
e. Due to other funds	2080	0	51282
f. Deferred revenue	2220	23946	31853
g. Notes payable - Current	2230		
h. Bonds payable - Current	2250		
i. Other payables - Specify	2270		
ACCRUED EXPENSES		1642405	2153465
OTHER LIABILITIES		0	6586
TOTAL LIABILITIES →		\$ 2806922	\$ 4514421
2. Fund equity			
a. Assigned (formerly reserve for encumbrances)	2440	0	18000
b. Assigned (formerly reserve for special purposes)	2490	0	54388
c. Unassigned (formerly unreserved fund balance)	2530	11259344	11323756
TOTAL FUND EQUITY →		\$ 11259344	\$ 11396144
3. TOTAL LIABILITIES AND FUND EQUITY →		\$ 14066266	\$ 15910565

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 42092584		3400 Charges for services (General fund)	A89
3111	Municipal assessment	T01	3401	Sheriff's department	1030559
3120	Land use change tax (Unincorporated)	T01	3402	Register of deeds	A89 1075819
3180	Resident tax (Unincorporated places)	T01	3403	Corrections	A89 500504
3185	Yield tax (Unincorporated places)	T01	3404	Nursing homes	A89 26815623
3186	Payments in lieu of tax (Unincorporated)	U99	3406	Cooperative extension	A59
3187	Payments in lieu of tax	U99	3407	Maintenance department	A89
31_	Other — Specify <input checked="" type="checkbox"/>		340_	Other — Specify <input checked="" type="checkbox"/>	A89
1.			340_	County Attorney	A89 327777
2.		U99	340_		A89
3290	Revenue from licenses, permits, and fees Other licensing and permit taxes	T29	340_		A89
			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 37481
	Natural resources	B59	3503	Rents	U40
	Sewerage	B80	350_	Royalties	U41
	Other	B89	3504	Fines and forfeits	U30
	FMAP	873066	3506	Insurance premiums and reimbursements	U99
			3508	Private or public donations	U50
			3509	Other miscellaneous sources	U99
3351	3350 Revenue from the State of New Hampshire Shared revenue (unincorporated places)	C30		Cooperative extension	48803
3352	Incentive funds	C30		Treasurer's misc.	233931
	Sewerage	C80 11406		Facilities	59516
3354	Water pollution grants	C89	3912	3900 Other financial sources Transfers from special revenue funds	NOTE! the
3356	State and Federal Forest Land (unincorporated places)	C89	3913	Transfers from capital project funds	formula in
3359	Other — Specify <input checked="" type="checkbox"/> Court lease/NHRS cont.	C89 538144	3914	Transfers from proprietary funds	Total Rev.
	Welfare (including Medicaid)	C79 189183	3915	Transfers from capital reserve	doubles
	3370 Revenue from other governments Sewerage	D80	3916	Transfers from trust and fiduciary fund	amount of
	Other	D89	3934	Proceeds from long-term notes/bonds	Welfare
Please continue in next column.				TOTAL REVENUES	\$ 74023579

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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 46539	G29	F29
4120	Judicial	E25	G25	F25
4122	Jury costs	E25	G25	F25
4123	County Attorney's Office	E25 2974629	G25 2625	F25
4124	Victim Witness Advocacy Program	E25	G25	F25
4130	Executive	E29 1192371	G29 32720	F29
4150	Financial administration	E23 441765	G23	F23
4155	Personnel administration	E29	G29	F29
4192	Medical examiner	E62 25196	G62	F62
4193	Register of deeds	E29 687312	G29 6560	F29
4194	Government building maintenance	E31 2592616	G31 1461	F31
4196	Insurance not otherwise allocated	E89	G89	F89
4198	Contingency	20493		
41__	Other — <i>Specify</i> <input checked="" type="checkbox"/> Retiree ins/sickbuyback	E89 203519	G89	F89
41__	State retirement contribution	E89 155920	G89	F89
4211	4200 Public safety and corrections Sheriff's department	E62 2749741	G62 90228	F62
4212	Temporary custody of prisoners	E62	G62	F62
4214	Sheriff's Support services	E62 694391	G62 31126	F62
4219	Other public safety	E89	G89	F89
4230	Correction	E04 12499067	G04 384450	F04
4235	Adult probation and parole	E05 422553	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 3545976	G77 156761	F77
4412	Operating expense	E77 27374693	G77	F77
		E77	G77	F77
		E77	G77	F77
4439	Other health	E32	G32	F32
	SUBTOTAL all expenditures →	\$ 55626781	\$ 705931	\$ 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. →	55626781	705931	0
4441	4440 Human services Administration	E79 750182	G79 2000	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 48050		
4443	Board and care of children	E79	G79	F79
444	Other — <i>Specify</i> <input checked="" type="checkbox"/>	E89	G89	F89
	Alternative care	2100581		
444	Other — <i>Specify</i> <input checked="" type="checkbox"/>	E89	G89	F89
	Nursing home care	8775865		
4611	4610 Cooperative extension services Administration	E59	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	3200000		
4721	Interest, long-term bonds and notes	I89 2477350		
4723	Interest on revenue anticipation notes	I89 554497		
47	Other debt service	E23		
4800	Intergovernmental transfers			
	4900 Capital outlay			
4901	Land and improvements			
4902	Machinery, vehicles, and equipment			
4903	Buildings			
490	Other	66200		
491	Transfers to — Specify <input checked="" type="checkbox"/>			
491	<i>Specify</i> <input checked="" type="checkbox"/>			
491	<i>Specify</i> <input checked="" type="checkbox"/>			
GRAND TOTAL ALL EXPENDITURES →		\$ 73599506	\$ 707931	\$ 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 2011

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)						(c)
1. 2003 Corrections facility				X		7200000
2. 2004 Corrections facility				X		9880000
3. 2006 Nursing home					X	18400000
4. 2007 Nursing home					X	19320000
5.						
6.						
7.						
8. Total long-term bonds/notes outstanding end of fiscal year						\$ 54800000

Part III RECONCILIATION OF OUTSTANDING LONG-TERM INDEBTEDNESS

	Amount
1. Outstanding debt — Beginning of fiscal year	58000000
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	\$ 58000000
5. Debt retirement during fiscal year	
a. Long-term notes paid	
b. Bonds paid	3200000
6. TOTAL — Sum of lines 5a and 5b	\$ 3200000
7. TOTAL outstanding debt — End of fiscal year <i>Line 4 less line 6</i>	\$ 54800000

Part IV SUMMARY OF REVENUES FOR ALL OTHER FUNDS

	Capital projects		Special revenue	Proprietary funds	
	(a)	(b)		Enterprise (c)	Internal service (d)
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	605874	B89	
4. Revenue from State of New Hampshire	C89	C89		C89	
5. Revenue from other government	D89	D89	14666	D89	
6. Revenue from charges for service — Specify <input checked="" type="checkbox"/>	A89	A89		A89	
a. Deeds surcharge			43434		
b. Cooperative extension	A89	A89	1136	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		7552			
b. Other miscellaneous sources	U99	U99	7234	U99	
8. Interfund operating transfers in			163855		
9. Proceeds from long-term notes/bonds					
10. TOTAL REVENUE AND OTHER SOURCES →	\$ 7552	\$ 836199	\$ 0	\$ 0	\$ 0

CONTINUE WITH PART B ON THE NEXT PAGE.

Part IV SUMMARY OF EXPENDITURES FOR ALL OTHER FUNDS — Continued

	Capital projects (a)	Special revenue (b)	Proprietary funds	
			Enterprise (c)	Internal service (d)
B. EXPENDITURE (BY FUNCTION)				
1. Maintenance of government buildings	F31	E31	E31	
2. Public safety	F89	E89	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 <i>z</i>	F89	E89	E89	
a. County Attorney		71113		
b. Energy grant and CDBG	F89	E89	E89	
8. Capital outlay	F89	F89	F89	
9. Depreciation/Amortization				
10. Debt service	E23	E23	E23	
11. Interfund operating transfers out				
12. Intergovernmental transfers				
13. TOTAL EXPENDITURES	\$ 39591	\$ 815131	\$ 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	88012	1277		
b. Investments	1030				
c. Accounts receivable	1150				
d. Due from other government	1260		44583		
e. Due from other funds	1310	14834	83904		
f. Other — Specify \checkmark	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	\$ 102846	\$ 129764	\$ 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	1694	3070		
b. Compensated absences	2030				
c. Contracts payable	2060				
d. Due to other government	2070				
e. Due to other funds	2080		41573		
f. Other — Specify <u>z</u>					
(1) Accrued expenses	2		6726		
(2) Deferred revenue	2		50000		
(3)	2				
g. TOTAL liabilities — Sum of lines a through f(3)		\$ 1694	\$ 101369	\$ 0	\$ 0
2. Fund equity/Capital					
a. Assigned (formerly reserve for encumbrances)	2440		28395		
b. Assigned (formerly reserve for special purposes)	2490	101152			
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		\$ 101152	\$ 28395	\$ 0	\$ 0
3. TOTAL LIABILITIES AND FUND EQUITY <i>Sum of lines 1g and 2g</i>		\$ 102846	\$ 129764	\$ 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 \$ 10876446
All other purposes	4199	L89 1473230

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 58000000	29U 0	39U 320000	49U 5480000

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 30566318

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 11509112

CENSUS USE ONLY

PLEASE BE SURE YOU HAVE COMPLETED SECTION VI