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FORM F-65(MS-4B)  
(6/25-2009)

SEP 22 2010

STATE OF NEW HAMPSHIRE  
MUNICIPAL SERVICES DIVISION



**NEW HAMPSHIRE  
ANNUAL COUNTY  
FINANCIAL REPORT**

GOVERNMENT'S DIVISION USE ONLY

30 1 005 005 1.00 85514  
GRAFTON COUNTY  
COMMISSIONER  
3801 DARTMOUTH COLG 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, 2009 or June 30, 2010

County of Grafton

|                 |  |           |           |           |
|-----------------|--|-----------|-----------|-----------|
| MAILING ADDRESS | Number and street                      |           | Telephone |           |
|                 | 3855 Dartmouth College Highway, Box #1 |           | Area code | Number    |
|                 | Town                                   | State     | ZIP Code  | Extension |
|                 | North Haverhill                        | NH        | 03774     |           |
|                 |  | Area code | Number    | FAX       |
|                 |  | 603       | 787-2656  |           |

**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

Preparer (Please print name)

Signature

Grafton

Date

Julie L. Clough

Julie L. Clough

09-10-10

| PART I GENERAL FUND BALANCE SHEET |  |                 |           | LIABILITIES AND FUND EQUITY       |               |  |                 |
|-----------------------------------|--|-----------------|-----------|-----------------------------------|---------------|--|-----------------|
| Acct. No.                         | ASSETS                                   | Amount          | Acct. No. | LIABILITIES AND FUND EQUITY       | Amount        |  |                 |
| 1010                              | Cash and equivalents                     | \$ 4,096,271.00 | 2020      | Liabilities                       |               |  |                 |
| 1030                              | Investments                              |                 | 2030      | Accounts payable                  | \$ 361,913.00 |  |                 |
| 1080                              | Taxes receivable (unincorporated places) |                 |           | Compensated absences payable      |               |  |                 |
| 1081                              | Municipal assessments receivable         |                 | 2080      | Contracts payable                 |               |  |                 |
| 1110                              | Tax liens receivable (unincorporated)    |                 | 2080      | Due to other governments          |               |  |                 |
| 1150                              | Accounts receivable                      | 179,272.00      | 2230      | Due to other funds                |               |  | 90,039.00       |
| 1280                              | Due from other governments               | 498,512.00      | 2250      | Notes payable-Current             |               |  |                 |
| 1310                              | Due from other funds                     | 162,789.00      |           | Bonds payable-Current             |               |  |                 |
| 1410                              | Inventory                                | 29,891.00       |           | Other liabilities-specify         |               |  |                 |
| 1430                              | Prepaid items - Specify                  | 5,957.00        |           | Deferred Revenue                  |               |  |                 |
|                                   |  |                 |           | TOTAL LIABILITIES                 |               |  | \$ 451,952.00   |
| 1700                              | Other Assets - Specify                   |                 | 2440      | Fund equity                       |               |  | 477,162.00      |
|                                   | Restricted                               |                 | 2490      | Reserve for encumbrances          |               |  | 28,993.00       |
|                                   |  |                 | 2590      | Reserve for special purposes      |               |  | 3,896,606.00    |
|                                   |  |                 |           | Unreserved fund balance           |               |  | \$ 4,402,750.00 |
|                                   | TOTAL ASSETS                             | \$ 4,864,702.00 |           | Total fund equity                 |               |  | \$ 4,864,702.00 |
|                                   |  |                 |           | TOTAL LIABILITIES AND FUND EQUITY |               |  | \$ 4,864,702.00 |

NOTE Include in the schedules below the value of all county property and long-term debt NOT in the Balance Sheet above

| FIXED ASSET GROUP OF ACCOUNTS |                                    |       |        | LONG-TERM DEBT GROUP OF ACCOUNTS |  |       |        |
|-------------------------------|------------------------------------|-------|--------|----------------------------------|--|-------|--------|
| Acct. No.                     | ASSETS                             | Debit | Credit | Acct. No.                        | LIABILITIES  | Debit | Credit |
| 1610                          | Land and improvements              |       |        | 1810                             | Bond proceeds not used                                 |       |        |
| 1620                          | Buildings                          |       |        | 1820                             | Amount to be provided for retirement of long-term debt |       |        |
| 1640                          | Machinery, vehicles and equipment  |       |        | 2310                             | Notes and bonds payable, long-term                     |       |        |
| 1680                          | Construction in progress           |       |        | 2390                             | Other long-term liabilities                            |       |        |
| 1890                          | Accumulated depreciation           |       |        |                                  |  |       |        |
| 2800                          | Investment in general fixed assets |       |        |                                  | TOTAL  |       |        |
|                               | TOTAL                              | \$ -  | \$ -   |                                  | TOTAL  | \$ -  | \$ -   |

| Part I GENERAL FUND - (Continued) |  |           | SOURCES OF REVENUES AND CREDITS |           |   |
|-----------------------------------|--|-----------|---------------------------------|-----------|---|
| Acct. No.                         | Amount   | Acct. No. | Amount                          | Acct. No. | Amount  |
| 3110                              | 3100 Assessments/Taxes<br>Property taxes (Unincorporated places)                     | 101       | \$ -                            | 3400      | Charges for Services (General Fund)                                       |
| 3111                              | Municipal assessments<br>Land use change tax<br>(Unincorporated)                     | 101       | 17,555,749                      | 3401      | Sheriff's department  |
| 3120                              | Resident tax<br>(Unincorporated places)  | 101       | -                               | 3402      | Register of Deeds   |
| 3180                              | Yield tax<br>(Unincorporated places)   | 101       | -                               | 3403      | Corrections   |
| 3185                              | Payments in lieu of tax<br>(Unincorporated)  | 100       | 101,659                         | 3406      | Cooperative extension   |
| 3188                              | Payments in lieu of tax<br>(Unincorporated)  | 100       | -                               | 3407      | Maintenance department<br>Other-Specify<br>Farm                           |
| 3187                              | Payments in lieu of tax<br>Other - Specify   | 100       | -                               | 340       | Other-Specify<br>Court and Annex Rents                                    |
| 31                                | 1.   | 100       | -                               | 340       | 3500 Revenue from<br>miscellaneous sources-                               |
| 2.                                | Revenues from licenses, permits<br>and fees-Specify                                  | 100       | -                               | 350       | Specify   |
| 32                                | 3300 Revenue from Federal<br>Government  | 100       | -                               | 350       | Interest  |
| 3319                              | Federal grants and reimbursements<br>3350 Revenue from the State of New<br>Hampshire | 100       | -                               | 350       | Miscellaneous   |
| 3351                              | Shared revenue(unincorporated places)  | 100       | -                               | 350       | 3900 Other financial sources  |
| 3352                              | Incentive funds  | 100       | -                               | 3912      | Transfers from special revenue fund                                       |
| 3354                              | Water pollution grants<br>Other-Specify -  | 100       | -                               | 3913      | Transfers from capital project<br>fund                                    |
| 33                                | Welfare (including Medicaid)   | 100       | -                               | 3914      | Transfers from proprietary fund   |
| 3370                              | Revenue from other<br>government<br>Intergovernmental revenues                       | 100       | 2,276,482                       | 3915      | Transfers from capital reserve<br>Transfers from trust and agency<br>fund |
| 3370                              |  | 100       | -                               | 3916      | Proceeds from long-term<br>notes/bonds                                    |
| Please continue in next column    |  |           | TOTAL REVENUES                  |           |   |
|                                   |  |           | \$ 22,890,917                   |           |   |

Form F-65(MS-45) (10-10-2002)

| Part I<br>Acct.<br>No. | GENERAL FUND - (Continued)<br><br>EXPENDITURES                        | Total<br>expenditures<br>(a) | Equipment and<br>land purchases<br>(b) | Construction<br>(c) |
|------------------------|---|------------------------------|--|---------------------|
| 4110                   | 4100 General government<br>County convention costs                    | E28<br>\$ 8,890              | G28                                    | F28                 |
| 4120                   | Judicial  | E25                          | G25                                    | F25                 |
| 4122                   | Jury costs  | E25                          | G25                                    | F25                 |
| 4123                   | County Attorney's Office  | E25                          | G25                                    | F25                 |
| 4124                   | Victim Witness Advocacy Program                                       | E25                          | G25                                    | F25                 |
| 4130                   | Executive   | E28                          | G28                                    | F28                 |
| 4150                   | Financial administration - Treasurer and Special Fees                 | E23                          | G23                                    | F23                 |
| 4156                   | Patrol/m administration   | E28                          | G28                                    | F28                 |
| 4192                   | Medical examiner  | E62                          | G62                                    | F62                 |
| 4193                   | Registrar of deeds  | E28                          | G28                                    | F28                 |
| 4194                   | Government building maintenance (Water and Sewer)                     | E31                          | G31                                    | F31                 |
| 4196                   | Insurance not otherwise allocated                                     | E60                          | G60                                    | F60                 |
| 4198                   | Contingency   | E62                          | G62                                    | F62                 |
|                        | Other - Specify   | E                            | G                                      | F                   |
|                        | Economic Development<br>Farm  | 50,000<br>470,491            | G                                      | F                   |
| 41                     | Other - Specify<br>County Vehicle<br>Conservation<br>Wage/Benefit Adj | E<br>80,100<br>61,080        | G                                      | F                   |
| 4211                   | 4200 Public safety and corrections<br>Sheriff's department            | E62<br>1,253,693             | G62                                    | F62                 |
| 4212                   | Temporary custody of prisoners  | E62                          | G62                                    | F62                 |
| 4214                   | Sheriff's support services  | E62                          | G62                                    | F62                 |
| 4218                   | Other public safety - Dispatch  | E60                          | G60                                    | F60                 |
| 4220                   | Correction  | E05                          | G05                                    | F05                 |
| 4235                   | Community Corrections   | E05                          | G05                                    | F05                 |
| 4411                   | 4400 County nursing home<br>Administration                            | E79                          | G79                                    | F79                 |
| 4412                   | Operating expense   | E79                          | G79                                    | F79                 |
| 4439                   | Other health  | E32                          | G32                                    | F32                 |
|                        | <b>SUBTOTAL all expenditures</b>                                      | <b>\$ 8,892,329</b>          | <b>\$</b>                              | <b>\$</b>           |

Please continue with Expenditures on next page

| Part I<br>Acct.<br>No.              | GENERAL FUND - Continued  | Total<br>expenditures<br>(a) | Equipment and<br>land purchases<br>(b) | Construction<br>(c) |
|-------------------------------------|---|------------------------------|--|---------------------|
|                                     | <b>EXPENDITURES</b>   |                              |  |                     |
|                                     | <i>SUBTOTAL all expenditures - Enter figures<br/>from page 4.</i> | \$ 8,692,329                 | \$                                     | \$                  |
|                                     | <b>4440 Human services</b>  |                              |  |                     |
| 4441                                | Administration  | E79 6,773,213                | G79                                    | F79                 |
| 4442                                | Direct assistance   | E67                          |  |                     |
| 4443                                | Board and care of children  | E79                          | G79                                    | F79                 |
|                                     | Other-Specify:  | E                            | G                                      | F                   |
|                                     | Social Services   | 582,360                      |  |                     |
|                                     | Medicaid Pro-Share Payment  |                              |  |                     |
|                                     | North County Council  | 1,963                        |  |                     |
| 444                                 | Other-Specify   | E                            | G                                      | F                   |
|                                     | Child Advocacy Center   |                              |  |                     |
|                                     | Nightwatchmen   | 98,775                       |  |                     |
|                                     | Drug Court  | 276,832                      |  |                     |
| 444                                 | 4610 Cooperative extension services                               | E59 298,279                  | G59                                    | F59                 |
| 4811                                | Administration  | E59                          | G59                                    | F59                 |
| 4819                                | Other conservation  |                              |  |                     |
| 4711                                | 4700 Debt Service   |                              |  |                     |
|                                     | Principal, long-term bonds and notes                              | 279,050                      |  |                     |
| 4721                                | Interest, long-term bonds and notes                               | 189                          |  |                     |
|                                     |   | 143,068                      |  |                     |
| 4723                                | Interest on revenue anticipation notes                            | 189                          |  |                     |
|                                     |   | 10,737                       |  |                     |
| 4790                                | Other debt service  | E23                          |  |                     |
| 4800                                | Intergovernmental transfers                                       |                              |  |                     |
|                                     | Capital outlay - Specify  | F                            |  |                     |
|                                     |   | 1,203,945                    |  |                     |
| 490                                 | Transfers to - Specify  |                              |  |                     |
|                                     | Victim/Witness Fund   |                              |  |                     |
|                                     | Dispatch Capital Reserve  |                              |  |                     |
| 491                                 | Transfer to Nursing Home  |                              |  |                     |
|                                     | Specify   |                              |  |                     |
| 491                                 | Specify   |                              |  |                     |
| 491                                 | Specify   |                              |  |                     |
| <b>GRAND TOTAL ALL EXPENDITURES</b> |   | \$ 18,317,741                | \$                                     | \$                  |

Form F-650(S-45) (10-10-2002)

**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       |   | Purpose of issue - Mark (X) appropriate column (b) |                |      | Month            | Day   | Year          |
|---|---|--|----------------|------|------------------|-------|---------------|
| Long-term bonds / notes outstanding<br>List each issue separately |   | Hospital<br>bonds                                  | Court<br>house | Farm | Correc-<br>tions | Other | Amount        |
| (a)   |   |  |                |      |                  |       | (c)           |
| 1.  | \$3,443,750 - General   |  |                |      |                  | X     | \$ 2,356,250  |
| 2.  | \$10,331,250 - Nursing Home                                     | X  |                |      |                  |       | 7,068,750     |
| 3.  | \$972,800 - Water Tank  |  |                |      |                  | X     | 875,000       |
| 4.  | \$17,500,000 Jail Construction                                  |  |                |      | X                |       | 17,500,000    |
| 5.  |   |  |                |      |                  |       |               |
| 6.  |   |  |                |      |                  |       |               |
| 7.  |   |  |                |      |                  |       |               |
| 8.  | Total long-term bonds / notes outstanding<br>end of fiscal year |  |                |      |                  |       | \$ 27,800,000 |

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

|  | Amount        |
|--|---------------|
| 1. Outstanding debt - Beginning of fiscal year                       | \$ 11,122,800 |
| 2. New debt created during the fiscal year                           |               |
| a. Long-term notes issued  | 17,500,000    |
| b. Bonds issued  |               |
| 3. TOTAL - Sum of lines 2a and 2b                                    | \$ 17,500,000 |
| 4. TOTAL - Sum of lines 1 and 3                                      | \$ 28,622,800 |
| 5. Debt retirement during fiscal year                                |               |
| a. Long-term notes paid  | 822,800       |
| b. Bonds paid  |               |
| 6. TOTAL - Sum of lines 5a and 5b                                    | 822,800       |
| 7. TOTAL outstanding debt - End of fiscal year<br>Line 4 less line 6 | \$ 27,800,000 |

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

Report period - Specify

July 01, 2009 to June 30, 2010

| A. REVENUE (BY SOURCE)                          | Capital projects     | Special revenue     | Proprietary funds    |                  |
|---|----------------------|---------------------|----------------------|------------------|
|   | (a)                  | (b)                 | Enterprise           | Internal service |
|   | (a)                  | (b)                 | (c)                  | (d)              |
|   | T01                  | T01                 | T01                  |                  |
| 1. Revenue from taxes/assessments               | -                    | -                   | -                    | -                |
| 2. Revenue from licenses, fees, etc.            | T99                  | T99                 | T99                  |                  |
| 3. Revenue from Federal Government direct       | B89                  | B89                 | B89                  |                  |
| 4. Revenue from State of New Hampshire          | C89                  | C89 934,000         | C89 2,025,865        |                  |
| 5. Revenue from other government                | D89                  | D89                 | D89                  |                  |
| 6. Revenue from charges for services - Specify  | A                    | A                   | A                    | A                |
| (a) Nursing Home Charges from Services          | -                    | -                   | 8,973,109            | -                |
| Transfer from Nursing Home Capital Reserve      | -                    | -                   | -                    | -                |
| (c) Capital Contributions                       | -                    | -                   | -                    | -                |
| (d)   |                      |                     |                      |                  |
| 7. Revenue from miscellaneous sources - Specify | U99                  | U99                 | U99                  |                  |
| (a) Interest                                    | 5,220                | 5,220               | -                    |                  |
| (b) Miscellaneous                               | -                    | -                   | 33,310               |                  |
| 8. Interfund operating transfers in             | 64,511               | 177,019             | 3,578,299            |                  |
| 9. Proceeds from long-term notes/bonds          | 17,500,000           | -                   | -                    |                  |
| <b>10. TOTAL REVENUE AND OTHER SOURCES</b>      | <b>\$ 17,569,731</b> | <b>\$ 1,116,239</b> | <b>\$ 14,610,583</b> | <b>\$ -</b>      |

CONTINUE WITH PART B ON THE NEXT PAGE.

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

Report period--Specify

July 01, 2009 to June 30, 2010

|  | Capital projects |             | Special revenue | Proprietary funds |                  |
|--|------------------|-------------|-----------------|-------------------|------------------|
|  |                  |             |                 | Enterprise        | Internal service |
|  | (a)              | (b)         | (c)             | (d)               |                  |
| <b>B. EXPENDITURE (BY FUNCTION)</b>    | F31              | E31         | E31             |                   |                  |
| 1. Maintenance of government buildings |                  |             |                 |                   |                  |
| 2. Public safety                       | F89              | E89 137,508 | E89             |                   |                  |
| 3. Corrections                         | F05              | E05         | E05             |                   |                  |
| 4. County nursing home                 | F79              | E79         | E79 13,593,444  |                   |                  |
| 5. Human services                      | F79              | E79 -       | E79             |                   |                  |
| 6. Cooperative extension services      | F59              | E59 -       | E59             |                   |                  |
| 7. Other-Specify                       | F                | E           | E               |                   |                  |
| a. General Government                  |                  | 909,000     |                 |                   |                  |
| b.                                     |                  |             |                 |                   |                  |
| 8. Capital outlay                      | F 184,990        | -           |                 |                   |                  |
| 9. Depreciation/Amortization           |                  |             | 435,712         |                   |                  |
| 10. Debt service                       | E23              |             | 377,360         |                   |                  |
| 11. Interfund operating transfers out  |                  | 2,754       | 2,754           |                   |                  |
| 12. Intergovernmental transfers        |                  |             |                 |                   |                  |
| 13. <b>TOTAL EXPENDITURES</b>          |                  | 187,744     | 1,049,262       | 14,406,516        |                  |

Remarks

**Part V BALANCE SHEET FOR SUMMARY OF ALL OTHER FUNDS**

As of-Specify → 30-Jun-10

|                                     | Account No.  | Capital projects<br>(a) | Special revenue<br>(b) | Proprietary funds    |                         |
|-------------------------------------|--------------|-------------------------|------------------------|----------------------|-------------------------|
|                                     |              |                         |                        | Enterprise<br>(c)    | Internal service<br>(d) |
| <b>A. ASSETS</b>                    |              |                         |                        |                      |                         |
| <b>1. Current assets</b>            |              |                         |                        |                      |                         |
| (a) Cash and equivalents            | 1010         | \$ -                    | \$ 233,087.00          | \$ 500.00            |                         |
| (b) Investments                     | 1030         |                         |                        |                      |                         |
| (c) Accounts receivable             | 1150         |                         | -                      | 906,315.00           |                         |
| (d) Due from other government       | 1260         |                         | -                      | 403,763.00           |                         |
| (e) Due from other funds            | 1310         | 90,039.00               | -                      | -                    |                         |
| (f) Other - Specify                 |              |                         |                        |                      |                         |
| Inventory                           |              |                         |                        | 116,362.00           |                         |
| Prepays                             | 14           |                         |                        | 39,927.00            |                         |
| Restricted Assets                   |              | 17,300,000.00           |                        | 1,118.00             |                         |
| <b>2. Fixed assets</b>              |              |                         |                        |                      |                         |
| (a) Land and improvements           | 1610         |                         |                        | 508,842.00           |                         |
| (b) Buildings                       | 1620         |                         |                        | 11,740,394.00        |                         |
| (c) Machinery, vehicles & equipment | 1640         |                         |                        | 1,303,822.00         |                         |
| (d) Construction in progress        | 1650         |                         |                        | -                    |                         |
| (e) Accumulated depreciation        | 1690         |                         |                        | (3,851,640.00)       |                         |
| (f) Other assets                    | 1700         |                         |                        | -                    |                         |
| <b>3. TOTAL ASSETS</b> →            | <b>XXXXX</b> | <b>\$ 17,390,039</b>    | <b>\$ 233,087</b>      | <b>\$ 11,169,403</b> | <b>\$ -</b>             |

CONTINUE WITH PART B ON THE NEXT PAGE

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

| As of-Specify                                      |             |                         |                        |                   |                         |
|--|-------------|-------------------------|------------------------|-------------------|-------------------------|
| 30-Jun-10  |             |                         |                        |                   |                         |
|  | Account No. | Capital projects<br>(a) | Special revenue<br>(b) | Proprietary funds |                         |
|  |             |                         |                        | Enterprise<br>(c) | Internal service<br>(d) |
| <b>B. LIABILITIES AND FUND EQUITY</b>              |             |                         |                        |                   |                         |
| 1. Liabilities                                     |             |                         |                        |                   |                         |
| (a) Accounts payable                               | 2020        | \$ 75,029.00            | \$ -                   | \$ 105,927.00     |                         |
| (b) Compensated absences                           | 2030        |                         |                        | 111,095           |                         |
| (c) Contracts payable                              | 2060        |                         |                        | 1,196,768         |                         |
| (d) Due to other government                        | 2070        | -                       | -                      | 140,992           |                         |
| (e) Due to other funds                             | 2080        | -                       | -                      | 162,799           |                         |
| (f) Other - Specify                                |             |                         |                        | 6,525,000         |                         |
| (1) Accrued Liabilities                            | 2           |                         |                        | 514,150           |                         |
| (2) Deferred Revenues                              | 2           |                         |                        | -                 |                         |
| (3)  | 2           |                         |                        | 543,750           |                         |
| (g) TOTAL liabilities-Sum of lines a through f (3) |             | 75,029                  | -                      | 9,300,481         | -                       |
| Fund equity/Capital                                |             |                         |                        |                   |                         |
| (a) Reserve - encumbrances                         | 2440        | -                       | -                      |                   |                         |
| (b) Reserve - special purposes                     | 2490        | 17,315,010              | 233,087                | 1,979,650         |                         |
| (c) Unreserved fund balance                        | 2530        | -                       |                        |                   |                         |
| (d) County contributed capital                     | 2610        |                         |                        | -                 |                         |
| (e) Other contributed capital                      | 2620        |                         |                        |                   |                         |
| (f) Retained earnings                              | 2790        |                         |                        | (110,728)         |                         |
| (g) TOTAL fund equity-Sum of lines a through f     |             | 17,315,010              | 233,087                | 1,868,922         | -                       |
| <b>3. TOTAL LIABILITIES AND FUND EQUITY</b>        |             |                         |                        |                   |                         |
| Sum of lines 1g and 2g                             |             | \$ 17,390,039           | \$ 233,087             | \$ 11,169,403     | \$ -                    |

