

RECEIVED

917,948,538
OF 9/20/10 552010
9/22/11

FORM F-65(MS-45)
(825-2009)

SEP 20 2010

GOVERNMENT'S DIVISION USE ONLY

NH DEPT OF REVENUE ADM
STATE OF NEW HAMPSHIRE MUNICIPAL SERVICES
DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION



301 006 006 1.00 402302
HILLSBOROUGH COUNTY
COUNTY COMMISSIONER
300 CHESTNUT ST
MANCHESTER, NH 03101

**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

For the Fiscal Year Ended: December 31, 2009 or June 30, 2010.

Preliminary (unaudited) Subject to Change
County of Hillsborough.

MAILING ADDRESS	Number and street		Telephone	
	329 Mast Road		Area code 603	Number 627-5602
	Town	State	ZIP Code	Extension
	Goffstown	NH	03045	
			Area code 603	Number 627-5603
				FAX

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

Michael J. Lemons

County

Hillsborough

Date

9/16/10

Preparer (Please print or type)

Claire M French

Signature

Claire M French

Date

9/15/10

Part I

GENERAL FUND BALANCE SHEET - MODIFIED ACCRUAL

As of December 31, 200 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	7,169,519	5,104,308
b. Investments		1030	24,546,154	27,461,316
c. Taxes receivable (Unincorporated places)		1080		
d. Municipal assessments receivable		1081		
e. Tax liens receivable (Unincorporated places)		1110		
f. Accounts receivable		1150	501,758	2,317,688
g. Due from other governments		1260		
h. Due from other funds		1310	2,041	350,244
i. Inventory (current portion)		1410		
j. Prepaid items - Specify		1430		
k. Other current assets - Specify		1700		
Accrued Inv Income			4,898	
TOTAL ASSETS			\$ 32,224,370	\$ 35,233,556
B. LIABILITIES AND FUND EQUITY				
1. Current liabilities				
a. Accounts payable		2020	9,173	
b. Compensated absences payable		2030		
c. Contracts payable		2060		
d. Due to other governments		2070		
e. Due to other funds		2080	8,044,718	10,429,963
f. Deferred revenue		2220	1,751,803	
g. Notes payable - Current		2230		
h. Bonds payable - Current		2250		
i. Other payables - Specify		2270		
Imate Fund		2251	5,000	5,000
Deeds Equip Replacement		2231	177,286	156,555
Accrued Expenses		2203	65,510	686,029
Former Imate Fund		2218	2,420	
TOTAL LIABILITIES			\$ 10,055,910	\$ 11,277,547
2. Fund equity				
a. Reserve for encumbrances		2440	3,908,730	6,007,471
b. Reserve for special purposes		2490		
c. Unreserved fund balance		2530	18,259,730	17,948,538
TOTAL FUND EQUITY			\$ 22,168,460	\$ 23,956,009
3. TOTAL LIABILITIES AND FUND EQUITY			\$ 32,224,370	\$ 35,233,556

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 302,881	G29 594	F29
4120	Judicial	E25	G25	F25
4122	Jury costs	E25	G25	F25
4123	County Attorney's Office	E26 4,174,778	G25 14,192	F25
4124	Victim Witness Advocacy Program	E25	G25	F25
4130	Executive	E29 134,994	G29	F29
4150	Financial administration	E23 1,017,607	G23 110,945	F23
4155	Personnel administration	E29 166,469	G29	F29
4192	Medical examiner	E62 64,471	G62	F62
4193	Register of deeds	E29 1,575,346	G29	F29
4194	Government building maintenance	E31 1,139,706	G31 174,728	F31
4196	Insurance not otherwise allocated	E89	G89	F89
4198	Contingency	E89	G89	F89
4145	Other — Specify <i>z</i> Special Projects	E89 75,000	G89	F89
4195	Law Library	E89 2,760	G89	F89
4211	4200 Public safety and corrections Sheriff's department	E62 3,815,225	G62 143,132	F62
4212	Temporary custody of prisoners	E62 985,777	G62	F62
4214	Sheriff's Support services	E62	G62	F62
4219	Other public safety	E89	G89	F89
4230	Correction	E04 14,630,410	G04 171,211	F04
4235	Adult probation and parole	E05	G05	F05
4301	4300 County Farm Administration	E89	G89	F89
4302	Operating expense	E89	G89	F89
4309	Other — Specify <i>z</i>	E89	G89	F89
		E89	G89	F89
4411	4400 County nursing home Administration	E77 3,416,057	G77 206,209	F77
4412	Operating expense	E77 20,279,705	G77	F77
		E77	G77	F77
		E77	G77	F77
4439	Other health	E32	G32	F32
		E32	G32	F32
	SUBTOTAL all expenditures	\$51,781,186	\$ 821,011	\$ 754,637

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 <i>from page 4.</i>	51,781,186	821,011	754,637
4441	4440 Human services Administration	E79 735,804	G79	F79
4442	Money paid directly to needy persons covered by Federal aid programs (Temporary Assistance for Needy Families)	J67 29,972,115		
4442	Money paid directly to needy persons not covered by Federal aid programs (general relief, home relief, poor relief, etc.)	J68		
4443	Board and care of children	E79 26,857	G79	F79
444	Other -- Specify Z	E89	G89	F89
444	Other -- Specify Z	E89	G89	F89
4611	4610 Cooperative extension services Administration	E59 444,951	G59	F59
4619	Other conservation	E59 69,557	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			
4721	Interest, long-term bonds and notes	189		
4723	Interest on revenue anticipation notes	189		
47	Other debt service	E23		
4800	Intergovernmental transfers 4900 Capital outlay			
4901	Land and improvements			
4902	Machinery, vehicles, and equipment			
4903	Buildings			
490	Other			
491	Transfers to -- Specify Z			
491	Specify Z			
491	Specify Z			
	GRAND TOTAL ALL EXPENDITURES	\$ 83,030,470	\$ 821,011	\$ 754,637

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 06 Day 30 Year 2010

	Purpose of issue — Mark (X) appropriate column (b)					Amount (c)
	Hospital bonds	Court house	Farm	Corrections	Other	
1. _____						
2. _____						
3. _____						
4. _____						
5. _____						
6. _____						
7. _____						
8. Total long-term bonds/notes outstanding end of fiscal year _____						\$ 00

Part III RECONCILIATION OF OUTSTANDING LONG-TERM INDEBTEDNESS

	Amount
1. Outstanding debt — Beginning of fiscal year	
2. New debt created during the fiscal year	
a. Long-term notes issued	
b. Bonds issued	
3. TOTAL — Sum of lines 2a and 2b	\$ 00
4. TOTAL — Sum of lines 1 and 3	\$ 00
5. Debt retirement during fiscal year	
a. Long-term notes paid	
b. Bonds paid	
6. TOTAL — Sum of lines 5a and 5b	\$ 00
7. TOTAL outstanding debt — End of fiscal year Line 4 less line 6	\$ 00

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	B89	
4. Revenue from State of New Hampshire	C89	C89	C89	
5. Revenue from other government	D89	D89	D89	
6. Revenue from charges for service — <i>Specify</i> ↘	A89	A89	A89	
a. Private Pay				
b. Miscellaneous	A89	A89	A89	
c.	A89	A89	A89	
d.	A89	A89	A89	
7. Revenue from miscellaneous sources — <i>Specify</i> ↘	U20	U20	U20	
a. Interest on investments				
b. Other miscellaneous sources Bed Assessment	U99	U99	U99	
8. Interfund operating transfers in				
9. Proceeds from long-term notes/bonds				
10. TOTAL REVENUE AND OTHER SOURCES →	\$	\$	\$25,898,888	\$

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 (c)	Internal service (d)
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 23,695,762	
5. Human services	F79	E79	E79	
6. Cooperative extension services	F59	E59	E59	
7. Other — Specify <input checked="" type="checkbox"/>	F89	E89	E89	
a.				
b.	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 →	\$	\$	\$23,695,762	\$

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			20,199	
b. Investments	1030				
c. Accounts receivable	1150			2,753,362	
d. Due from other government	1260			824,302	
e. Due from other funds	1310			10,469,659	
f. Other — <i>Specify</i> <u>z</u>					
Inventories	14__			73,659	
2. Fixed assets					
a. Land and improvements	1610			662,806	
b. Buildings	1620			8,104,839	
c. Machinery, vehicles, equipment	1640			4,925,294	
d. Construction in progress	1650				
e. Accumulated depreciation	1690			(10,705,221)	
f. Other assets	1700				
3. TOTAL ASSETS →	XXXXX	\$	\$	\$ 17,128,899	\$

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			388,836	
b. Compensated absences	2030			154,003	
c. Contracts payable	2060				
d. Due to other government	2070				
e. Due to other funds	2080				
f. Other — <i>Specify</i> ↴					
(1) Accrued Expenses	2			332,641	
(2) Misc Liabilities	2			20,764	
(3)	2				
g. TOTAL liabilities — <i>Sum of lines a through f(3)</i> →		\$	\$	\$ 896,244	\$
2. Fund equity/Capital					
a. Reserve-encumbrances	2440			73,270	
b. Reserve — Special purpose	2490				
c. Unreserved fund balance	2530			13,834,496	
d. County contributed capital	2610			2,324,889	
e. Other contributed capital	2620				
f. Retained earnings	2790				
g. TOTAL fund equity — <i>Sum of lines a through f</i> →		\$	\$	\$ 16,232,655	\$
3. TOTAL LIABILITIES AND FUND EQUITY <i>Sum of lines 1g and 2g</i> →		\$	\$	\$ 17,128,899	\$

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	\$ 444,950
Cities – Towns	4199	
Purpose (a)	Account No. (b)	Amount paid to the State (c)
Welfare		\$ 29,998,972
All other purposes	4199	\$ 69,557

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	29U	39U	49U

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
31,391,821

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

CENSUS USE ONLY

32,585,823

PLEASE BE SURE YOU HAVE COMPLETED SECTION VI