

\$ 12,321,277

2012

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

**GOVERNMENTS DIVISION USE ONLY**

STATE OF NEW HAMPSHIRE  
DEPARTMENT OF REVENUE ADMINISTRATION  
MUNICIPAL SERVICES DIVISION



**NEW HAMPSHIRE  
ANNUAL COUNTY  
FINANCIAL REPORT**

30 1 006 006 1 402302  
HILLSBOROUGH COUNTY  
COUNTY COMMISSIONER  
329 MAST ROAD, SUITE 120  
GOFFSTOWN, NH 03045

**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 Hillsborough

RECEIVED

SEP 17 2012

NH DEPT OF REV ADMIN  
MUNICIPAL SERVICES

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

**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>Carol H. Holden</i>	County Hillsborough	Date 9/7/2012
Preparer (Please print or type) Claire M French	Signature <i>Claire M French</i>	Date 9/7/2012

**Part I**

**GENERAL FUND BALANCE SHEET - MODIFIED ACCRUAL**

As of December 31, 201\_\_ OR June 30, 201\_\_

A. ASSETS	Account No. (a)	Beginning of Year (b)	End of Year (c)
1. Current assets			
a. Cash and equivalents	1010	9706492	3535275
b. Investments	1030	25963486	26163705
c. Taxes receivable (Unincorporated places)	1080		
d. Municipal assessments receivable	1081		
e. Tax liens receivable (Unincorporated places)	1110		
f. Accounts receivable	1150	1268297	392361
g. Due from other governments	1260		544750
h. Due from other funds	1310	350768	444611
i. Inventory (current portion)	1410		
j. Prepaid items - <i>Specify</i>	1430		
k. Other current assets - <i>Specify</i>	1700		
<b>TOTAL ASSETS</b> →		\$ 37289043	\$ 31080702
B. LIABILITIES AND FUND EQUITY			
1. Current liabilities			
a. Accounts payable	2020		2624085
b. Compensated absences payable	2030		
c. Contracts payable	2060		
d. Due to other governments	2070		
e. Due to other funds	2080	12788907	12549740
f. Deferred revenue	2220		
g. Notes payable - Current	2230		
h. Bonds payable - Current	2250		
i. Other payables - <i>Specify</i>	2270		
Inmate Fund	2251	5000	5000
Deeds Equipment Replacement Fund	2231	133222	124062
Accrued Expenses	2191	845836	571536
Former Inmate Fund	2218	2420	
<b>TOTAL LIABILITIES</b> →		\$ 13775385	\$ 15874423
2. Fund equity			
a. Assigned ( <i>formerly reserve for encumbrances</i> )	2440	8781133	2885005
b. Assigned ( <i>formerly reserve for special purposes</i> )	2490		
c. Unassigned ( <i>formerly unreserved fund balance</i> )	2530	14732525	12321274
<b>TOTAL FUND EQUITY</b> →		\$ 23513658	\$ 15206279
<b>3. TOTAL LIABILITIES AND FUND EQUITY</b> →		\$ 37289043	\$ 31080702

<b>Part I GENERAL FUND — MODIFIED ACCRUAL - Continued</b>					
Acct. No.	SOURCES OF REVENUES AND CREDITS	Amount	Acct. No.	SOURCES OF REVENUES AND CREDITS	Amount
<b>3110</b>	<b>3100 Assessments/Taxes</b> Property taxes (Unincorporated places)	T01	<b>3401</b>	<b>3400 Charges for services (General fund)</b> Sheriff's department	A89 2102967
<b>3111</b>	Municipal assessment	T01 44109421	<b>3402</b>	Register of deeds	A89 3480857
<b>3120</b>	Land use change tax (Unincorporated)	T01	<b>3403</b>	Corrections	A89 468098
<b>3180</b>	Resident tax (Unincorporated places)	T01	<b>3404</b>	Nursing homes	A89
<b>3185</b>	Yield tax (Unincorporated places)	T01	<b>3406</b>	Cooperative extension	A59
<b>3186</b>	Payments in lieu of tax (Unincorporated)	U99	<b>3407</b>	Maintenance department	A89
<b>3187</b>	Payments in lieu of tax	U99	<b>340_</b>	Other — <i>Specify</i> ↗	A89
<b>31_</b>	Other — <i>Specify</i> ↗		<del>3301</del>	Diversion Program	A89 4650
<b>1.</b>			<b>340_</b>		A89
<b>2.</b>		U99	<b>340_</b>		A89
<b>3290</b>	<b>Revenue from licenses, permits, and fees</b> Other licensing and permit taxes	T29	<b>340_</b>		A89
			<b>340_</b>		A89
			<b>340_</b>		A89
			<b>3501</b>	<b>3500 Revenue from miscellaneous sources</b> Sale of county property	U11
	<b>3300 Revenue from Federal Government</b> Airports	B01	<b>3502</b>	Interest on investments	U20 226837
	Natural resources	B59	<b>3503</b>	Rents	U40 421076
	Sewerage	B80	<b>350_</b>	Royalties	U41
	Other	B89	<b>3504</b>	Fines and forfeits	U30
			<b>3506</b>	Insurance premiums and reimbursements	U99
			<b>3508</b>	Private or public donations	U50
<b>3351</b>	<b>3350 Revenue from the State of New Hampshire</b> Shared revenue (unincorporated places)	C30 285716	<b>3509</b>	Other miscellaneous sources	U99 63084
<b>3352</b>	Incentive funds	C30	<b>3510</b>	Miscellaneous	87329
	Sewerage	C80			
<b>3354</b>	Water pollution grants	C89	<b>3912</b>	<b>3900 Other financial sources</b> Transfers from special revenue funds	
<b>3356</b>	State and Federal Forest Land (unincorporated places)	C89	<b>3913</b>	Transfers from capital project funds	
<b>3359</b>	Other — <i>Specify</i> ↗ <b>Grants</b>	C89 199177	<b>3914</b>	Transfers from proprietary funds	
	Welfare (including Medicaid)	C79	<b>3915</b>	Transfers from capital reserve	
	<b>3370 Revenue from other governments</b> Sewerage	D80	<b>3916</b>	Transfers from trust and fiduciary fund	
	Other	D89	<b>3934</b>	Proceeds from long-term notes/bonds	
<b>Please continue in next column.</b> ↗			<b>TOTAL REVENUES</b> →		\$ 51449212

**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)
<b>4100</b>	<b>General government</b>			
4110	County convention costs	E29 241800	G29	F29
4120	Judicial	E25	G25	F25
4122	Jury costs	E25	G25	F25
4123	County Attorney's Office	E25 3629036	G25	F25
4124	Victim Witness Advocacy Program	E25	G25	F25
4130	Executive	E29 80640	G29	F29
4150	Financial administration	E23 993375	G23 17526	F23
4155	Personnel administration	E29 152895	G29	F29
4192	Medical examiner	E62 66886	G62	F62
4193	Register of deeds	E29 1481491	G29	F29
4194	Government building maintenance	E31 684097	G31 5600	F31 19437
4196	Insurance not otherwise allocated	E89	G89	F89
4198	Contingency			
4145	Other — <i>Specify</i> ↗ Special Projects	E89 64350	G89	F89
41__		E89	G89	F89
<b>4200</b>	<b>Public safety and corrections</b>			
4211	Sheriff's department	E62 3672176	G62 145267	F62
4212	Temporary custody of prisoners	E62 870296	G62	F62
4214	Sheriff's Support services	E62	G62	F62
4219	Other public safety	E89	G89	F89
4230	Correction	E04 14485516	G04 225912	F04
4235	Adult probation and parole	E05	G05	F05
<b>4300</b>	<b>County Farm</b>			
4301	Administration	E89	G89	F89
4302	Operating expense	E89	G89	F89
4309	Other — <i>Specify</i> ↗	E89	G89	F89
		E89	G89	F89
		E89	G89	F89
<b>4400</b>	<b>County nursing home</b>			
4411	Administration	E77	G77	F77
4412	Operating expense	E77	G77	F77
		E77	G77	F77
		E77	G77	F77
4439	Other health	E32	G32	F32
	<b>SUBTOTAL all expenditures</b> →	\$ 26422558	\$ 394305	\$ 19437

<b>Part I GENERAL FUND — MODIFIED ACCRUAL — Continued</b>				
Acct. No.	EXPENDITURES	Total expenditure (Includes col. b and c) (a)	Equipment and land purchases (b)	Construction (c)
	<b>SUBTOTAL all expenditures — Enter figures from page 4.</b> →	26422558	394305	19437
	<b>4440 Human services</b>	E79	G79	F79
4441	Administration	273500		
4442	Money paid <b>directly</b> to needy persons covered by Federal aid programs (Temporary Assistance for Needy Families)	J67 26730272		
4442	Money paid <b>directly</b> to needy persons <b>not</b> covered by Federal aid programs (general relief, home relief, poor relief, etc.)	J68		
4443	Board and care of children	E79	G79	F79
444__	Other — <i>Specify</i> ↗	E89	G89	F89
444__	Other — <i>Specify</i> ↗	E89	G89	F89
	<b>4610 Cooperative extension services</b>	E59	G59	F59
4611	Administration	392142		
4619	Other conservation	E59 60020	G59	F59
	<b>4650 Economic Development</b>	E89	G89	F89
4651	Administration			
4652	Economic development	E89	G89	F89
4659	Other	E89	G89	F89
	<b>4700 Debt service</b>			
4711	Principal, long-term bonds and notes			
4721	Interest, long-term bonds and notes	I89		
4723	Interest on revenue anticipation notes	I89		
47__	Other debt service	E23		
	<b>4800 Intergovernmental transfers</b>			
	<b>4900 Capital outlay</b>			
4901	Land and improvements			
4902	Machinery, vehicles, and equipment			
4903	Buildings			
490__	Other			
491__	<b>Transfers to — <i>Specify</i> ↗</b>			
491__	<i>Specify</i> ↗			
491__	<i>Specify</i> ↗			
<b>GRAND TOTAL ALL EXPENDITURES</b> →		\$ 53878492	\$ 394305	\$ 19437

**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 **012**

(a) Long-term bonds/notes outstanding <i>List each issue separately</i>	(b) Purpose of issue — <i>Mark (X) appropriate column</i>					(c) Amount
	Hospital bonds	Court house	Farm	Corrections	Other	
1. _____						
2. _____						
3. _____						
4. _____						
5. _____						
6. _____						
7. _____						
<b>8. Total long-term bonds/notes outstanding end of fiscal year</b> _____						<b>\$ 0</b>

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

	Amount
<b>1. Outstanding debt — Beginning of fiscal year</b>	
<b>2. New debt created during the fiscal year</b>	
a. Long-term notes issued _____	
b. Bonds issued _____	
<b>3. TOTAL — Sum of lines 2a and 2b</b> _____	<b>\$ 0</b>
<b>4. TOTAL — Sum of lines 1 and 3</b> _____	<b>\$ 0</b>
<b>5. Debt retirement during fiscal year</b>	
a. Long-term notes paid _____	
b. Bonds paid _____	
<b>6. TOTAL — Sum of lines 5a and 5b</b> _____	<b>\$ 0</b>
<b>7. TOTAL outstanding debt — End of fiscal year</b> <b>Line 4 less line 6</b> _____	<b>\$ 0</b>

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

A. REVENUE AND OTHER FINANCING SOURCES	Capital projects (a)	Special revenue (b)	Proprietary funds	
			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	8538779	
4. Revenue from State of New Hampshire	C89	C89	9532133	
5. Revenue from other government	D89	D89		
6. Revenue from charges for service --- Specify $\checkmark$	A89	A89		
a. Private Pay			7009446	
b. Miscellaneous	A89	A89	134837	
c.	A89	A89		
d.	A89	A89		
7. Revenue from miscellaneous sources --- Specify $\checkmark$	U99	U99		
a. Interest on investments				
b. Other miscellaneous sources <i>Bed Assessment</i>	U99	U99	2306973	
8. Interfund operating transfers in				
9. Proceeds from long-term notes/bonds				
10. TOTAL REVENUE AND OTHER SOURCES	\$ 0	\$ 0	\$ 27522168	\$ 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>B. EXPENDITURE (BY FUNCTION)</b>				
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	25585083
5. Human services	F79	E79	E79	
6. Cooperative extension services	F59	E59	E59	
7. Other — Specify $\checkmark$	F89	E89	E89	
a.	F89	E89	E89	
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				
<b>13. TOTAL EXPENDITURES</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 25585083</b>	<b>\$ 0</b>

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			23739	
b. Investments	1030				
c. Accounts receivable	1150			2307372	
d. Due from other government	1260			2614274	
e. Due from other funds	1310			12550281	
f. Other — Specify $\neq$					
Inventories	1201			49448	
2. Fixed assets					
a. Land and improvements	1610			508872	
b. Buildings	1620			8017657	
c. Machinery, vehicles, equipment	1640			4130427	
d. Construction in progress	1650				
e. Accumulated depreciation	1690			-10054390	
f. Other assets	1700				
3. TOTAL ASSETS	XXXX	\$ 0	\$ 0	\$ 20,417,680	\$ 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)
<b>1. Liabilities</b>					
a. Accounts payable	2020			588105	
b. Compensated absences	2030			174129	
c. Contracts payable	2060				
d. Due to other government	2070				
e. Due to other funds	2080				
f. Other — Specify <u>z</u>					
(1) Accrued Expenses	2190			527514	
(2) Miscellaneous Liabilities	2211			23340	
(3)	2				
<b>g. TOTAL liabilities — Sum of lines a through f(3)</b>	→	\$ 0	\$ 0	\$ 1313088	\$ 0
<b>2. Fund equity/Capital</b>					
a. Assigned (formerly reserve for encumbrances)	2440			155208	
b. Assigned (formerly reserve for special purposes)	2490				
c. Unassigned (formerly unreserved fund balance deficit)	2530			16354495	
d. County contributed capital	2610			2324889	
e. Other contributed capital	2620				
f. Retained earnings	2790				
<b>g. TOTAL fund equity — Sum of lines a through f</b>	→	\$ 0	\$ 0	\$ 18834592	\$ 0
<b>3. TOTAL LIABILITIES AND FUND EQUITY</b>					
<b>Sum of lines 1g and 2g</b>	→	\$ 0	\$ 0	\$ 20147680	\$ 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 \$ 392142
Cities – Towns	4199	M89
Purpose (a)	Account No. (b)	Amount paid to the State (c)
Welfare		L79 \$ 26730272
All other purposes	4199	L89 60020

**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
200
<b>30894404</b>

**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 <i>Omit cents</i> (b)
<b>Sinking funds</b> – Reserves held for redemption of long-term debt	W01
<b>Bond funds</b> – Unexpended proceeds from sale of bond issues held pending disbursement	W31
<b>All other funds except</b> employee retirement funds, and nonexpendable trust funds.	W61 29722719

**CENSUS USE ONLY**

**PLEASE BE SURE YOU HAVE COMPLETED SECTION VI**

