2008

FORM **F-65(MS-45)**
(6-19-2007)

STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION

NEW HAMPSHIRE ANNUAL COUNTY FINANCIAL REPORT

GOVERNMENTS DIVISION USE ONLY

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

January 1, 2007 to December 31, 2007

OR

July 1, 2007 to June 30, 2008

MAILING ADDRESS	Number and street			Telephone		
				Area code	Number	Extension
	Town	State	ZIP Code	FAX		
				Area code	Number	

WHEN TO FILE

March 1st — For counties reporting on **calendar year basis**.

Sept. 1st — For counties reporting on **optional year basis**.

CERTIFICATION

This is to certify that the information contained in this report was taken from official records and is complete and correct to the best of my knowledge and belief. — *Please sign in ink.*

Signature of Clerk of Board of Commissioners	County	Date

Part I . FUND BALANCE SHEET – MODIFIED ACCRUAL

Acct. No.	ASSETS	Amount
1010	Cash and equivalents	
1030	Investments	
1080	Taxes receivable (unincorporated places)	
1081	Municipal assessments receivable	
1110	Tax liens receivable (unincorporated)	
1150	Accounts receivable	
1260	Due from other governments	
1310	Due from other funds	
1410	Inventory (current portion)	
1430	Prepaid items — *Specify*	
1700	Other current assets — *Specify*	
	TOTAL ASSETS →	$ 0.00

Please continue in next column.

Acct. No.	LIABILITIES AND FUND EQUITY	Amount
	Liabilities	
2020	Accounts payable	
2030	Compensated absences payable	
2060	Contracts payable	
2070	Due to other governments	
2080	Due to other funds	
2230	Notes payable — Current	
2250	Bonds payable — Current	
	Other liabilities – *Specify*	
	TOTAL liabilities →	$ 0.00
	Fund equity	
2440	Reserve for encumbrances	
2490	Reserve for special purposes	
2530	Unreserved fund balance	
	Total fund equity →	$ 0.00
	TOTAL LIABILITIES AND FUND EQUITY →	$ 0.00

Part I GENERAL FUND — MODIFIED ACCRUAL – Continued

Acct. No.	SOURCES OF REVENUES AND CREDITS	Amount
	3100 Assessments/Taxes	TØ1
3110	Property taxes (Unincorporated places)	
3111	Municipal assessment	TØ1
3120	Land use change tax (Unincorporated)	TØ1
3180	Resident tax (Unincorporated places)	TØ1
3185	Yield tax (Unincorporated places)	TØ1
3186	Payments in lieu of tax (Unincorporated)	U99
3187	Payments in lieu of tax	U99
31__ 1.	Other — *Specify*	
2.		U99
	Revenue from licenses, permits, and fees	T29
3290	Other licensing and permit taxes	
	3300 Revenue from Federal Government	B01
	Airports	
	Natural resources	B59
	Sewerage	B80
	Other	B89
	3350 Revenue from the State of New Hampshire	C3Ø
3351	Shared revenue (unincorporated places)	
3352	Incentive funds	C3Ø
	Sewerage	C80
3354	Water pollution grants	C89
3356	State and Federal Forest Land (unincorporated places)	C89
3359	Other — *Specify*	C89
	Welfare (including Medicaid)	C79
	3370 Revenue from other governments	D80
	Sewerage	
	Other	D89

Please continue in next column.

Acct. No.	SOURCES OF REVENUES AND CREDITS	Amount
	3400 Charges for services (General fund)	A89
3401	Sheriff's department	
3402	Register of deeds	A89
3403	Corrections	A89
3404	Nursing homes	A89
3406	Cooperative extension	A59
3407	Maintenance department	A89
340_	Other — *Specify*	A89
340_		A89
340_		A89
340_		A89
340_		A89
340_		A89
	3500 Revenue from miscellaneous sources	U11
3501	Sale of county property	
3502	Interest on investments	U20
3503	Rents	U40
350_	Royalties	U41
3504	Fines and forfeits	U30
3506	Insurance premiums and reimbursements	U99
3508	Private or public donations	U50
3509	Other miscellaneous sources	U99
	3900 Other financial sources	
3912	Transfers from special revenue funds	
3913	Transfers from capital project funds	
3914	Transfers from proprietary funds	
3915	Transfers from capital reserve	
3916	Transfers from trust and fiduciary fund	
3934	Proceeds from long-term notes/bonds	
	TOTAL REVENUES →	$ **0.00**

Part I	GENERAL FUND — MODIFIED ACCRUAL – Continued			
Acct. No.	EXPENDITURES	Total expenditure (a)	Equipment and land purchases (b)	Construction (c)
	4100 General government			
4110	County convention costs	E29	G29	F29
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	E29	G29	F29
4150	Financial administration	E23	G23	F23
4155	Personnel administration	E29	G29	F29
4192	Medical examiner	E62	G62	F62
4193	Register of deeds	E29	G29	F29
4194	Government building maintenance	E31	G31	F31
4196	Insurance not otherwise allocated	E89	G89	F89
4198	Contingency			
41__	Other — *Specify*	E89	G89	F89
41__		E89	G89	F89
	4200 Public safety and corrections			
4211	Sheriff's department	E62	G62	F62
4212	Temporary custody of prisoners	E62	G62	F62
4214	Sheriff's Support services	E62	G62	F62
4219	Other public safety	E89	G89	F89
4230	Correction	EØ4	GØ4	FØ4
4235	Adult probation and parole	EØ5	GØ5	FØ5
	4300 County Farm			
4301	Administration	E89	G89	F89
4302	Operating expense	E89	G89	F89
4309	Other — *Specify*	E89	G89	F89
		E89	G89	F89
		E89	G89	F89
	4400 County nursing home			
4411	Administration	E77	G77	F77
4412	Operating expense	E77	G77	F77
		E77	G77	F77
		E77	G77	F77
4439	Other health	E32	G32	F32
	SUBTOTAL all expenditures →	$ **0.00**	$ **0.00**	$ **0.00**

Please continue with Expenditures on next page.

Part I	GENERAL FUND — MODIFIED ACCRUAL – Continued			
Acct. No.	EXPENDITURES	Total expenditure (a)	Equipment and land purchases (b)	Construction (c)
	SUBTOTAL all expenditures — *Enter figures from page 4.* →	**0.00**	**0.00**	**0.00**
	4440 Human services			
4441	Administration	E79	G79	F79
4442	Direct assistance	E67		
4442	Money paid **directly** to needy persons **not** covered by Federal programs (general relief, home relief, poor relief, etc.)	E68		
4443	Board and care of children	E79	G79	F79
444__	Other — *Specify*	E89	G89	F89
444__	Other — *Specify*	E89	G89	F89
	4610 Cooperative extension services			
4611	Administration	E59	G59	F59
4619	Other conservation	E59	G59	F59
	4650 Economic Development			
4651	Administration	E89	G89	F89
4652	Economic development	E89	G89	F89
4659	Other	E89	G89	F89
	4700 Debt service			
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		
4800	**Intergovernmental transfers**			
	4900 Capital outlay			
4901	Land and improvements			
4902	Machinery, vehicles, and equipment			
4903	Buildings			
490_	Other			
	Transfers to — *Specify*			
491__				
	Specify			
491__				
	Specify			
491__				
	GRAND TOTAL ALL EXPENDITURES →	$ **0.00**	$ **0.00**	$ **0.00**

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

Long-term bonds/notes outstanding *List each issue separately* (a)	Purpose of issue — *Mark (X) appropriate column* (b) Hospital bonds	Court house	Farm	Corrections	Other	Amount (c)
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8. Total long-term bonds/notes outstanding end of fiscal year →						$ **0.00**

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*** →	$ **0.00**
4. TOTAL — ***Sum of lines 1 and 3*** →	$ **0.00**
5. Debt retirement during fiscal year	
a. Long-term notes paid	
b. Bonds paid	
6. TOTAL — ***Sum of lines 5a and 5b*** →	$ **0.00**
7. TOTAL outstanding debt — End of fiscal year ***Line 4 less line 6*** →	$

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)	Proprietary funds: Internal service (d)
1. Revenue from taxes/assessments	TØ1	TØ1	TØ1	
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 — *Specify*	A89	A89	A89	
a.	A89	A89	A89	
b.	A89	A89	A89	
c.	A89	A89	A89	
d.	U2Ø	U2Ø	U2Ø	
7. Revenue from miscellaneous sources — *Specify*				
a. Interest on investments	U99	U99	U99	
b. Other miscellaneous sources				
8. Interfund operating transfers in				
9. Proceeds from long-term notes/bonds				
10. **TOTAL REVENUE AND OTHER SOURCES** →	$ **0.00**	$ **0.00**	$ **0.00**	$ **0.00**

CONTINUE WITH PART B ON THE NEXT PAGE.

Part IV SUMMARY OF EXPENDITURES FOR ALL OTHER FUNDS — Continued

B. EXPENDITURE (BY FUNCTION)	Capital projects (a)	Special revenue (b)	Proprietary funds: Enterprise (c)	Proprietary funds: Internal service (d)
1. Maintenance of government buildings	F31	E31	E31	
2. Public safety	F89	E89	E89	
3. Corrections	FØ5	EØ5	EØ5	
4. County nursing home	F77	E77	E77	
5. Human services	F79	E79	E79	
6. Cooperative extension services	F59	E59	E59	
7. Other — *Specify*	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** →	$ 0.00	$ 0.00	$ 0.00	$ 0.00

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)	Proprietary funds: Internal service (d)
1. Current assets					
a. Cash and equivalents	**1010**				
b. Investments	**1030**				
c. Accounts receivable	**1150**				
d. Due from other government	**1260**				
e. Due from other funds	**1310**				
f. Other — *Specify*	**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 →	**XXXXX**	$ **0.00**	$ **0.00**	$ **0.00**	$ **0.00**

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)	Proprietary funds: Internal service (d)
1. Liabilities					
a. Accounts payable	**2020**				
b. Compensated absences	**2030**				
c. Contracts payable	**2060**				
d. Due to other government	**2070**				
e. Due to other funds	**2080**				
f. Other — *Specify*					
(1)	**2___**				
(2)	**2___**				
(3)	**2___**				
g. TOTAL liabilities — *Sum of lines a through f(3)* →		$ **0.00**	$ **0.00**	$ **0.00**	$ **0.00**
2. Fund equity/Capital					
a. Reserve-encumbrances	**2440**				
b. Reserve — Special purpose	**2490**				
c. Unreserved fund balance	**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* →		$ **0.00**	$ **0.00**	$ **0.00**	$ **0.00**
3. TOTAL LIABILITIES AND FUND EQUITY ***Sum of lines 1g and 2g*** →		$ **0.00**	$ **0.00**	$ **0.00**	$ **0.00**

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	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
ZØØ

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	WØ1
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

PLEASE BE SURE YOU HAVE COMPLETED SECTION VI