2014

FORM **F-65(MS-45)**
(2-24-2014)

STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL & PROPERTY 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 & Property Division
PO Box 487
Concord, NH 03302-0487
Telephone: (603) 230-5090

For the Fiscal Year Ended: December 31, 2013 or June 30, 2015.

County of Sullivan.

MAILING ADDRESS	Number and street			Telephone		
	14 Main Street			Area code 603	Number 863-2560	Extension
	Town	State	ZIP Code	FAX		
	Newport	NH	03773	Area code 603	Number 863-9314	

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
Ethel V. Jarvis	Sullivan	10/29/15

Preparer *(Please print or type)*	Signature	Date
Sheryl L. Stephens Burke		10/27/2015

Part I **GENERAL FUND BALANCE SHEET – MODIFIED ACCRUAL**

As of December 31, 201__ OR June 30, 201 5

A. ASSETS 1. Current assets	Account No. (a)	Beginning of Year (b)	End of Year (c)
a. Cash and equivalents	**1010**	8,113,185	10,840,003
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**	1,707,307	1,388,336
g. Due from other governments	**1260**		
h. Due from other funds	**1310**	67,738	
i. Inventory (current portion)	**1410**	45,603	42,350
j. Prepaid items – *Specify*	**1430**		
Prepaid insurance		215,263	157,176
k. Other current assets – *Specify*	**1400**		
TOTAL ASSETS →		$ 10,149,096	$ 12,427,865
B. LIABILITIES AND FUND EQUITY 1. Current liabilities			
a. Accounts payable	**2020**	447,731	641,940
b. Compensated absences payable	**2030**		
c. Contracts payable	**2060**		
d. Due to other governments	**2070**		
e. Due to other funds	**2080**		
f. Deferred revenue	**2220**		
g. Notes payable – Current	**2230**		
h. Bonds payable – Current	**2250**		
i. Other payables – *Specify*	**2270**		
Accrued wages		324,182	383,799
Withholdings		75,464	34,083
Other		30,620	364
Restricted cash liability		158,879	137,651
TOTAL LIABILITIES →		$ 1,036,876	$ 1,197,837
2. Fund equity			
a. Nonspendable Fund Balance	**2440**	260,866	199,526
b. Restricted Fund Balance	**2450**	10,758	1,560,848
c. Committed Fund Balance	**2460**	480,648	927,328
d. Assigned Fund Balance	**2490**	1,471,187	2,599,414
e. Unassigned Fund Balance	**2530**	6,888,761	5,942,912
TOTAL FUND EQUITY →		$ 9,112,220	$ 11,230,028
3. TOTAL LIABILITIES AND FUND EQUITY →		$ 10,149,096	$ 12,427,865

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 13,880,826
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* V/W, Ext.	C89 133,559
	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	152,265
3402	Register of deeds	A89
3403	Corrections	A89 195,047
3404	Nursing homes	A89 14,853,357
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 3,451
3503	Rents	U40 215,171
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 68,843
	3900 Other financial sources	
3912	Transfers from special revenue funds	30,195
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 →	$ 29,532,714

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)
	4100 General government	E29	G29	F29
4110	County convention costs	2,039		
4120	Judicial	E25	G25	F25
4122	Jury costs	E25	G25	F25
4123	County Attorney's Office	E25 460,589	G25	F25
4124	Victim Witness Advocacy Program	E25 75,839	G25	F25
4130	Executive	E29 127,509	G29	F29
4150	Financial administration	E23 447,775	G23	F23
4155	Personnel administration	E29 515,402	G29	F29
4192	Medical examiner	E62 10,679	G62	F62
4193	Register of deeds	E29	G29	F29
4194	Government building maintenance	E31 748,894	G31	F31
4196	Insurance not otherwise allocated	E89	G89	F89
4198	Contingency	14,207		
41__	Other — *Specify*	E89	G89	F89
41__		E89	G89	F89
	4200 Public safety and corrections	E62	G62	F62
4211	Sheriff's department	658,644		
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 3,923,032	GØ4	FØ4
4235	Adult probation and parole	EØ5	GØ5	FØ5
	4300 County Farm	E89	G89	F89
4301	Administration			
4302	Operating expense	E89	G89	F89
4309	Other — *Specify*	E89	G89	F89
		E89	G89	F89
		E89	G89	F89
	4400 County nursing home	E77	G77	F77
4411	Administration	1,187,469		
4412	Operating expense	E77 12,025,579	G77	F77
		E77	G77	F77
		E77	G77	F77
4439	Other health	E32	G32	F32
	SUBTOTAL all expenditures →	$ 20,197,657	$	$

Please continue with Expenditures on next page.

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.* →	20,197,657		
	4440 Human services			
4441	Administration	E79 5,150,377	G79	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		
4443	Board and care of children	E79	G79	F79
444_	Other — *Specify* Special outside services	E89 183,750	G89	F89
444_	Other — *Specify*	E89	G89	F89
	4610 Cooperative extension services			
4611	Administration	E59 245,582	G59	F59
4619	Other conservation	E59 94,518	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	816,148		
4721	Interest, long-term bonds and notes	I89 214,250		
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	290,994		
4903	Buildings	197,034		
490_	Other	24,596		
491_	**Transfers to —** *Specify*			
491_	*Specify*			
491_	*Specify*			
	GRAND TOTAL ALL EXPENDITURES →	$ 27,414,906	$	$

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
	06	30	2015

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. Notes payable - 12 Vehicles					X	60,958
2. Bonds payable - 2009 Series E nonguaranteed					X	3,275,000
3. Bonds payable - 2014 Biomass					X	2,643,852
4.						
5.						
6.						
7.						
8. Total long-term bonds/notes outstanding end of fiscal year →						$ 5,949,810

Part III RECONCILIATION OF OUTSTANDING LONG-TERM INDEBTEDNESS

	Amount
1. Outstanding debt — Beginning of fiscal year	6,856,916
2. New debt created during the fiscal year	
a. Long-term notes issued	
b. Bonds issued	
3. TOTAL — *Sum of lines 2a and 2b* →	$
4. TOTAL — *Sum of lines 1 and 3* →	$ 6,856,916
5. Debt retirement during fiscal year	
a. Long-term notes paid	60,958
b. Bonds paid	816,148
6. TOTAL — Sum of lines 5a and 5b →	$ 877,106
7. TOTAL outstanding debt — End of fiscal year ***Line 4 less line 6*** →	$ 5,979,810

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 625,912	D89	
6. Revenue from charges for service — *Specify*	A89	A89	A89	
a. Registry of deeds		312,622		
b. Other	A89	A89 87,562	A89	
c.	A89	A89	A89	
d.	A89	A89	A89	
7. Revenue from miscellaneous sources — *Specify*	UØØ	UØØ	UØØ	
a. Interest on investments				
b. Other miscellaneous sources	U99	U99	U99	
8. Interfund operating transfers in				
9. Proceeds from long-term notes/bonds				
10. **TOTAL REVENUE AND OTHER SOURCES** →	$	$ 1,026,096	$	$

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 122,748	E89	
3. Corrections	FØ5	EØ5 194,541	EØ5	
4. County nursing home	F77	E77	E77	
5. Human services	F79	E79 272,376	E79	
6. Cooperative extension services	F59	E59	E59	
7. Other — *Specify*	F89	E89	E89	
a. Registry of deeds		281,948		
b. General government	F89	E89 117,182	E89	
8. Capital outlay	F89 24,417	F89	F89	
9. Depreciation/Amortization				
10. Debt service	E23	E23	E23	
11. Interfund operating transfers out		30,195		
12. Intergovernmental transfers				
13. **TOTAL EXPENDITURES** →	$ 24,417	$ 1,018,990	$	$

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**	652,872	233,971		
b. Investments	**1030**				
c. Accounts receivable	**1150**		153,091		
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**	$ 652,872	$ 387,062	$	$

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**		96,811		
b. Compensated absences	**2030**				
c. Contracts payable	**2060**				
d. Due to other government	**2070**				
e. Due to other funds	**2080**				
f. Other — *Specify*					
(1) Accrued wages	**2**___		9,199		
(2) Other	**2**___		6,772		
(3) Restricted cash liability	**2**___		36,112		
g. TOTAL liabilities — *Sum of lines a through f(3)* →		$	$ 148,894	$	$
2. Fund equity/Capital					
a. Assigned *(formerly reserve for encumbrances)*	**2440**				
b. Assigned *(formerly reserve for special purposes)*	**2490**	652,872	242,173		
c. Unassigned *(formerly unreserved fund balance deficit)*	**2530**		(4,005)		
d. County contributed capital	**2610**				
e. Other contributed capital	**2620**				
f. Retained earnings	**2790**				
g. TOTAL fund equity — *Sum of lines a through f* →		$ 652,872	$ 238,168	$	$
3. TOTAL LIABILITIES AND FUND EQUITY ***Sum of lines 1g and 2g*** →		$ 652,872	$ 387,062	$	$

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 6,856,916	29U	39U 877,106	49U 5,979,810

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 10,938,284

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 11,726,846

CENSUS USE ONLY

PLEASE BE SURE YOU HAVE COMPLETED SECTION VI